



Statutory Hybrid Plans Amended Determination Letter Requests

[Revenue Procedure 2019-20 \(PDF\)](#) opened the determination letter program for amended individually designed statutory hybrid plans to submit determination letter applications during the 12-month period ending on August 31, 2020.

Some practitioners and plan sponsors have informed us that they're having difficulty obtaining documents and information to file a complete submission by August 31, 2020. Because of the difficulty in obtaining documents and information, applicants that submit applications by August 31, 2020, that are not complete may supplement their applications through the end of 2020.

An application submitted by the August 31, 2020, deadline will need to contain, at a minimum, the following documents:

- [Form 5300](#), Application for Determination of Employee Benefit Plan;
- [Form 8717](#), User Fee for Employee Plan Determination Letter Request, with appropriate user fee; and
- [Form 8821](#), Tax Information Authorization, or [Form 2848](#), Power of Attorney, if applicable.

Indicate in the cover letter that the application is made pursuant to Rev. Proc. 2019-20 Amended Hybrid Plan. Additionally, in the cover letter, the applicant should provide an address or fax number to which the IRS will send an Application Identification Sheet for additional documents and information. To ensure that separate submissions are maintained in the same case file, include the Application Identification Sheet fl with any further submissions so that any documents or information sent after the initial submission can be associated with the initial determination letter application.

As part of processing the applications, EP Determinations will not review a hybrid plan determination letter application described above for completeness until at least January 1, 2021. When EP Determinations reviews the application for completeness, the procedures in section 10 of [Rev. Proc. 2020-4](#) will apply. Sections 10 and 11 of Rev. Proc. 2020-4 provide a list of items required for a complete determination letter application.

Once a determination letter application is assigned to a Determinations Specialist, in accordance with section 10.11 of Rev. Proc. 2020-4, the Specialist will review the application and send a letter to the taxpayer (and representative, if applicable) if the

submission is incomplete. The letter will provide the applicant 21 days to submit any information or documents missing from the application.

If anything is still missing after 21 days, the Specialist will send a final letter that provides the applicant 30 days to submit the remaining documents or information necessary to process the application. If a complete response is not received by the response deadline, the case will then be closed.

Applications for determination letters for amended hybrid plans submitted after August 31, 2020, whether complete or incomplete, will be returned for missing the 12-month period provided in Rev. Proc. 2019-20.