



# TaxNewsFlash

## United States

No. 2018-517  
November 21, 2018

### **Notice 2018-91: Qualified retirement plans, 2018 “required amendments list”**

The IRS today released an advance version of Notice 2018-91 that provides the “required amendments list” for 2018 with respect to qualified retirement plans.

[Notice 2018-91](#) [PDF 49 KB] provides that there are no entries listing changes in qualification requirements on the 2018 required amendments list.

#### **Background**

Rev. Proc. 2016-37 (released in June 2016) modified the IRS determination letter program for qualified plans to eliminate—as of January 1, 2017—the five-year remedial amendment cycle system for individually designed plans.

One measure under Rev. Proc. 2016-37 provides that, in the case of an individually designed plan, the remedial amendment period for a disqualifying provision arising as a result of a change in qualification requirements generally is extended to the end of the second calendar year that begins after the issuance of the “required amendments list” (RA List) in which the change in qualification requirements appears.

The information contained in TaxNewsFlash is not intended to be “written advice concerning one or more Federal tax matters” subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader’s knowledge on the matters addressed therein, and is not intended to be applied to any specific reader’s particular set of facts. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)