



TaxNewsFlash

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Notice 2020-83: Required amendments list (2020) for qualified retirement plans and 403(b) plans

The IRS today released an advance version of Notice 2020-83 providing the “2020 required amendments list.”

As explained by [Notice 2020-83](#) [PDF 171 KB], the required amendments list applies to both: (1) individually designed plans qualified under section 401(a); and (2) individually designed plans that satisfy the requirements of section 403(b).

Notice 2020-83 further explains that in general:

- **Concerning an individually designed plan qualified under section 401(a)**—the remedial amendment period for a disqualifying provision arising as a result of a change in qualification requirements is extended to the end of the second calendar year that begins after the issuance of the required amendments list on which the change in qualification requirements appears.
- **Concerning a form defect in a section 403(b) individually designed plan**—the remedial amendment period arising as a result of a change in section 403(b) requirements ends on the last day of the second calendar year that begins after the issuance of the required amendments list on which the change in section 403(b) requirements appears.

Therefore, for these purposes, December 31, 2022 would be the last day of the remedial amendment period for a disqualifying provision in an individually designed plan that is qualified under section 401(a) or a form defect in a section 403(b) individually designed plan, each arising as a result of a change in requirements that appears in the 2020 required amendments list.

Also, December 31, 2022 is the plan-amendment deadline for a disqualifying provision arising as a result of a change in qualification requirements that appears on the 2020 required amendment list and for a form defect arising as a result of a change in section 403(b) requirements that appears on the 2020 required amendment list.

The IRS notice states that later dates may apply to a governmental plan (as defined in section 414(d)).

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