



# TaxNewsFlash

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## Notice 2021-3: Extension of relief allowing retirement plan elections, spousal consents to be signed remotely (COVID-19)

The IRS today released an advance version of Notice 2021-3 that extends—through June 30, 2021—temporary relief from a requirement that retirement plan elections that require the signature of an individual participant, including spousal consents under section 417, must be witnessed in the physical presence of a plan representative or notary public. The relief from the physical-presence witnessing requirement is offered in response to the coronavirus (COVID-19) pandemic.

Temporary relief from the “physical presence requirement” of Reg. section 1.401(a)-21(d)(6) for certain participant was previously provided by Notice 2020-42 for 2020 (January 1, 2020, through December 31, 2020). The relief was intended to facilitate the payment of coronavirus-related distributions and plan loans to qualified individuals, as permitted by a provision of the “Coronavirus Aid, Relief, and Economic Security Act” (CARES Act) (Pub. L. No. 116-136). Under the CARES Act, certain individuals may receive up to \$100,000 as a coronavirus-related distribution or as a loan from an eligible retirement plan. Read [TaxNewsFlash](#)

[Notice 2021-3](#) [PDF 124 KB] further extends the temporary relief previously provided by Notice 2020-42 from January 1, 2021, through June 30, 2021.

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