

Publications

# IRS Makes Changes to Determination Letter Application Program and Electronic Filing in General

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The IRS annually publishes a revenue procedure that provides guidance on, among other things, filing a determination letter application regarding the tax-qualified status of an employer-sponsored retirement plan (a “plan”). This year, Rev. Proc. 2022-4 (the “Revenue Procedure”) made some notable changes to the determination letter application filing process. This article provides background on changes made under the Revenue Procedure to the determination letter filing process, including utilizing pay.gov, some “nuts and bolts” advice regarding navigating the website, filing an IRS Form 2848 electronically, and related considerations.

In this *Bloomberg Tax* article, “IRS Makes Changes to Determination Letter Application Program and Electronic Filing in General”, Groom associates [Victoria Allen](#) and [John Barlow](#) provide helpful background on the IRS determination letter process and outline practical considerations for plans that use or may consider using electronic systems to streamline their filings.

To read the article, [click here](#).