

ASC Current Developments Webcast – Links to Source Material

Further Consolidated Appropriations Act, 2020 (includes SECURE Act (Division O) and Miners Act (Division M))

<https://www.congress.gov/bill/116th-congress/house-bill/1865/text>

IRS Notice 2020-68 - Miscellaneous Changes Under the Setting Every Community Up for Retirement Enhancement Act of 2019 and the Bipartisan American Miners Act of 2019

<https://www.irs.gov/pub/irs-drop/n-20-68.pdf>

IRS Revenue Ruling 2020-23 – Distribution of Individual Custodial Accounts In-Kind upon Termination of a 403(b)(7) plan

<https://www.irs.gov/pub/irs-drop/rr-20-23.pdf>

IRS Notice 2020-80 – request for Comments Regarding Protection of Annuity and Spousal Right Under ERISA §205

<https://www.irs.gov/pub/irs-drop/n-20-80.pdf>

Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

<https://www.congress.gov/bill/116th-congress/senate-bill/3548/text?q=product+actualizaci%C3%B3n>

IRS Notice 2020-50 - Guidance for Coronavirus-Related Distributions and Loans from Retirement Plans Under the CARES Act

<https://www.irs.gov/pub/irs-drop/n-20-50.pdf>

IRS Notice 2020-51 – Guidance on Waiver of 2020 Required Minimum Distributions

<https://www.irs.gov/pub/irs-drop/n-20-51.pdf>

IRS Notice 2019-64 - 2019 Required Amendments List for Qualified Retirement Plans and § 403(b) Retirement Plans

<https://www.irs.gov/pub/irs-drop/n-19-64.pdf>

IRS Revenue Procedure 2019-19 – Employee Plans Compliance Resolution System

<https://www.irs.gov/pub/irs-drop/rp-19-19.pdf>

IRS Revenue Procedure 2019-39 – Recurring remedial amendment periods for correcting section 403(b) plans

<https://www.irs.gov/pub/irs-drop/rp-19-39.pdf>

Announcement 2020 – 14 - Changes to User Fees for Certain Letter Ruling and Determination Letter Requests Submitted to Employee Plans Rulings and Agreements, Effective January 4, 2021

<https://www.irs.gov/pub/irs-drop/a-20-14.pdf>

IRS EP Issue Snapshots

<https://www.irs.gov/retirement-plans/ep-issue-snapshots>

IRS Revenue Ruling 2019-19 - Failure To Cash a Distribution Check From a Qualified Retirement Plan

<https://www.irs.gov/pub/irs-drop/rr-19-19.pdf>

DOL Interim Final Rule - Pension Benefit Statements - Lifetime Income Illustrations

<https://www.federalregister.gov/documents/2020/09/18/2020-17476/pension-benefit-statements-lifetime-income-illustrations>

DOL Final Rule - Financial Factors in Selecting Plan Investments

<https://www.federalregister.gov/documents/2020/06/30/2020-13705/financial-factors-in-selecting-plan-investments>

DOL Final Rule – Default Electronic Disclosure by Employee Pension Benefit Plans Under ERISA

<https://www.federalregister.gov/documents/2020/05/27/2020-10951/default-electronic-disclosure-by-employee-pension-benefit-plans-under-erisa>

Securing a Strong Retirement Act of 2020

https://waysandmeans.house.gov/sites/democrats.waysandmeans.house.gov/files/documents/NEAL_060_xml.pdf