

NEWS FLASH
JANUARY 22, 2004

employee plans news

PROTECTING RETIREMENT BENEFITS THROUGH EDUCATING CUSTOMERS

Internal Revenue Service
Tax Exempt and Government
Entities Division

A Publication of Employee Plans

Determination Letter Applications Filed by February 2, 2004 Will Be Timely

January 31, 2004 is the deadline for filing GUST determination letter applications for many plans, mostly Master & Prototype (M&P) and Volume Submitter (VS) plans, as provided by [Revenue Procedure 2003-72](#). However, the Service will treat a determination letter application as having been filed on January 31, 2004 provided the application is received by the Service, postmarked by the U.S. Postal Service, or recorded or marked as delivered to a designated private delivery service under section 7502(f) of the Code, by no later than February 2, 2004.

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