

DIALOGUE WITH THE IRS/TREASURY

November 4, 2009

MODERATOR

Donald J. Segal, JPMorgan

SPEAKERS

Martin Pippins, IRS

In this session the representatives of the IRS and Treasury comment on recent and anticipated regulatory developments and answer questions from the audience.

Among the topics that they may provide answers on are:

- New regulations 430/436
- Hybrid plan regulations update
- The Pension Protection Act (determination of liabilities and assets and funding)
- WRERA
- New guidance timeline
- Distribution requirements
- Automatic approvals
- Valuation date and data and actuarial certifications
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- IRC Section 415
- IRC Section 401(a)(9)
- IRC Section 404
- IRC Section 417(e)
- Relative value regulation
- Retroactive annuity starting date regulation
- Nondiscrimination testing and gateways
- Mergers and spinoffs
- EPCRS program
- Funding waivers
- Determination letter program