

# Employee Plans; Examination Guidelines

## Announcement 98-1

The Internal Revenue Service has developed proposed examination guidelines for employee plans examiners to use when examining issues relating to employer deductions under § 404 of the Internal Revenue Code and the minimum funding standards under § 412. The guidelines provide technical background and guidance as to issues that should be considered during an examination. The guidelines are not intended to be all inclusive, and may be modified based on specific issues encountered by the examiners during an examination.

As with earlier examination guidelines, the Service is seeking public comments on the proposed guidelines before they are finalized for the Internal Revenue Manual.

Copies of these guidelines have been made available to the tax reporting services. The guidelines are also available from the Service. Requests for a copy of the examination guidelines may be submitted in writing to the following address:

Internal Revenue Service

Assistant Commissioner (Employee Plans and Exempt Organizations)

Attention: CP:E:EP:FC Room 2236

Washington, DC 20224

Written comments on the guidelines may be submitted to the

above address on or before April 13, 1998 to the above address.