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Single Employer Defined Benefit Plan Funding and Benefit Restriction Notice Requirements: The New IRS Final Regulations

A 90-minute TeleConference/Live Audio Webcast

THURSDAY, NOVEMBER 12, 2009

1:00-2:30 pm ET / 12:00-1:30 pm CT / 11:00 am-12:30 pm MT / 10:00 am-11:30 am PT

The Internal Revenue Service on October 15, 2009 published final regulations construing new funding requirements, benefit restriction notification and other requirements applicable to single employer defined benefit plans for plan years beginning after December 31, 2009 under Internal Revenue Code § 430 and § 436, added under the Pension Protection Act of 2006, as amended by the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA). Get up to speed on these extensive and detailed new requirements by joining our distinguished panel as they explore key elements of the Final Regulation's guidance.

Topics to be covered include:

- Plans covered by and exempt from the new requirements
- Determination of the value of plan assets and benefit liabilities for purposes of the Code's single employer defined benefit plan funding requirements
- Funding target and adjusted funding target attainment percentage (AFTAP) certification requirements
- Code's restrictions on the use of certain funding balances maintained by covered plans
- Benefit restrictions applicable under the Code to certain underfunded defined benefit pension plans
- IRS activities to coordinate the Code's funding rules with Labor Department construction and enforcement of ERISA funding rules
- Other highlights

Moderator: Cynthia Marcotte Stamer, *Curran Tomko Tarski LLC*, Dallas, TX

Panelists: Henry Talavera, *Hunton & Williams LLP*, Dallas, TX

Loretta Dollar, *Employee Plans Group Manager, Internal Revenue Service*, Dallas, TX (*invited*)

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