

Cynthia Marcotte **S**tamer, P.C. OLUTIONS LAWYER™

Primary Office
16633 Dallas Parkway, Suite 600
Addison, Texas 75001
Mobile Telephone: (469) 767.8872

Helping Management Manage

Plano/Mail Room
3948 Legacy Drive
Suite 106, Box 397
Plano, Texas 75023

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Participant Notification Added To Required Procedures For Church Plan Determination Letter Requests

[Revenue Procedure 2011-44](#) modifies the procedures previously announced by the IRS in January to include a requirement that parties requesting a determination letter for a church plan notify plan participants and other interested parties of the letter request by providing a written notice containing the information set forth in a Model Notice published by the IRS as an attachment to the Revenue Procedure.

Procedures for requesting determination letters and other employee benefit plan related rulings generally are governed by [Revenue Procedure 2011-04](#).

Revenue Procedure 2011-44 is scheduled for official publication in Internal Revenue Bulletin 2011-39 on September. 26, 2011

The author of this update, attorney Cynthia Marcotte Stamer frequently conducts training and publishes on these and other matters. She regularly speaks and conducts briefings on employee benefit, human resources, internal controls and risk management matters. You can find out about upcoming training or other events, learn more about Ms. Stamer and get updates at www.CynthiaStamer.com.

For Help With These Or Other Matters

If you would like help reviewing or defending your organization's health or other employee benefit or insurance programs, need legal representation on health plan or other employee benefits, employment or insurance concerns, or wish to discuss arranging for Ms. Stamer to conduct training or speak for your organization, please contact Ms Stamer [here](#).

Immediate past Chair of the American Bar Association (ABA) RPTE Employee Benefits & Other Compensation Group and current Co-Chair of its Welfare Benefit Committee, Vice-Chair of the ABA TIPS Employee Benefits Committee, a council member of the ABA Joint Committee on Employee Benefits, and past Chair of the ABA Health Law Section Managed Care & Insurance Interest Group, Ms. Stamer is recognized, internationally, nationally and locally for her more than 24 years of work, advocacy, education and publications on health and other employee benefit and related workforce, insurance and health care matters.

A board certified labor and employment attorney widely known for her extensive and creative knowledge and experienced with health benefit and insurance matters, Ms. Stamer continuously advises and assists employee benefit plans, their sponsoring employers, fiduciaries, insurers, administrators, service providers, insurers and others to monitor and respond to evolving legal and operational requirements and to design, administer, document and defend medical and other welfare benefit, qualified and non-qualified deferred compensation and retirement, severance and

other employee benefit, compensation, and human resources programs and practices. She works extensively with plan sponsors, insurers, administrators, technology and other service providers and others to develop and operate legally defensible programs, practices and policies that promote the client's human resources, employee benefits or other management goals. Ms. Stamer also is a widely published author and highly regarded speaker on these and other employee benefit and human resources matters who is active in many other employee benefits, human resources and other management focused organizations.

You can learn more about Ms. Stamer and her experience, review some of her other training, speaking, publications and other resources, and register to receive future updates about developments on these and other concerns from Ms. Stamer [here](#). For important information concerning this communication click [here](#).

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