

Relief for 2009

The Service will not treat a § 403(b) plan as failing to satisfy the requirements of § 403(b) and the final regulations during the 2009 calendar year, provided that:

- (1) on or before December 31, 2009, the sponsor of the plan has adopted a written § 403(b) plan that is intended to satisfy the requirements of § 403(b) (including the final regulations) effective as of January 1, 2009;
- (2) during 2009, the sponsor operates the plan in accordance with a reasonable interpretation of § 403(b), taking into account the final regulations; and
- (3) before the end of 2009, the sponsor makes its best efforts to retroactively correct any operational failure during the 2009 calendar year to conform to the terms of the written § 403(b) plan, with such correction to be based on the general principles of correction set forth in the Service's Employee Plans Compliance Resolution System (EPCRS) at section 6 of Rev. Proc. 2008-50 (2008-35 I.R.B. 464).

The relief under this notice applies solely with respect to the 2009 calendar year.