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## IRS Establishes Internal Revenue Code Section 409A Document Correction Program

**Date:** 02/17/10

The Internal Revenue Service (the "IRS") recently released Notice 2010-61, which sets forth guidance for amending noncompliant provisions of plan documents ("document failures") in order to bring nonqualified deferred compensation plans into compliance with Section 409A of the Internal Revenue Code of 1986, as amended ("Section 409A").

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### Attorney

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