

Voluntary Correction Guidance for Nonqualified Deferred Compensation Plans

IRS Notice 2010-6 provides methods for taxpayers to voluntarily correct many types of failures to comply with the document requirements applicable under IRC Sec. 409A to nonqualified deferred compensation plans.

Notice 2010-6 (link below)

Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with IRC Sec. 409A(a)

<http://www.irs.gov/pub/irs-drop/n-10-06.pdf>