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In Notice 2017-44, IRS provides model amendments for qualified defined benefit (“DB”) plan sponsors used in offering bifurcated distribution options to participants in accordance with the recently issued final regulations regarding required survivor annuity distribution options. The final regulations provide two acceptable bifurcation methods - the explicit bifurcation method and the implicit bifurcation method - for DB plan sponsors to compute

the amount to be paid to a participant who elects to receive his or her benefit in part as an annuity and in part as a lump-sum distribution. The appendix of the notice sets forth the model amendment language for sponsors to use to implement either of the two methods described in the regulations. See Notice 2017-44.

[View Notice 2017- 44](#)

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