

**VOLUNTARY COMPLIANCE PROGRAM  
SUBMISSION KIT  
Late Amender – EGTRRA Restatement**

In its desire to play a constructive rather than punitive role, the Internal Revenue Service (IRS) has established a system of programs to provide retirement plans a chance to proactively and voluntarily correct certain plan defects, thereby avoiding IRS sanctions. One such program is the Voluntary Compliance Program (VCP). By submitting an application and user fee to the IRS, the employer can obtain a Compliance Statement from the IRS providing reliance that plan failure(s) submitted and approved will not be subject to sanction if later discovered by the IRS under examination. The IRS user fees associated with a VCP submission are less costly than the normal IRS sanction and have less negative impact than would be the case if the defect was discovered by the IRS during an examination.

If a plan has not timely restated its document for the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) by April 30, 2010, the forms included in this VCP Submission Kit can be completed by the employer and submitted to the IRS, along with a check for the applicable fee and a copy of the plan’s executed EGTRRA plan document, the most recent previously executed plan document (GUST), and all interim amendments. The IRS will then review the submission for approval and provide a Compliance Statement indicating that the plan has successfully completed the correction program.

The following forms are required to be submitted to the IRS (in the order provided below) to correct a missed EGTRRA restatement.

- ✓ Check made payable to the U.S. Treasury (see fee schedule below to determine amount due)
- ✓ Appendix F – Streamlined VCP Submission
- ✓ Appendix F, Schedule 1 – Interim and Certain Discretionary Nonamender Failures (only applicable if any interim amendments were not timely executed – see Appendix F, Schedule 1 for the list of required interim amendments)
- ✓ Appendix F, Schedule 2 – Nonamender Failures (other than those to which Schedule 1 applies)
- ✓ Appendix E – Acknowledgement Letter
- ✓ Copy of the EGTRRA plan document opinion letter, executed adoption agreement, and basic plan document; most recent previously executed adoption agreement and basic plan document (GUST), and all interim amendments (not included in this kit – obtain from your prototype sponsor).

*If employers have a legal or tax advisor to represent them in connection with this submission, a Power of Attorney (IRS Form 2848) or Tax Information Authorization (IRS Form 8821) would also need to be included and placed just after Appendix E in the submission. This submission kit does not contain either of those forms.*

After making a copy of the submission, including the check, mail the VCP submission via certified mail to:

Internal Revenue Service  
Attention SE:TE:EP:RA:VC  
P.O. Box 27063  
Washington, D.C. 20038-7063

If you or your legal or tax advisor have questions regarding the VCP submission process, contact the IRS at the IRS’ TE/GE Customer Account Services toll-free at 877-829-5500 from 8:30 a.m. to 5:30 p.m. Eastern Time, by email at [RetirementPlanQuestions@irs.gov](mailto:RetirementPlanQuestions@irs.gov), or by mail at the following address: Internal Revenue Service, TE/GE Division, Correspondence Unit, P.O. Box 2508, Cincinnati, OH 45201.

**Fee Schedule**

<b>Number of Participants</b>	<b>Fee Submission filed on or before 4/30/2011</b>	<b>Fee Submission filed after 4/30/2011</b>
20 or fewer	\$375	\$750
21 to 50	\$500	\$1,000
51 to 100	\$1,250	\$2,500
101 to 500	\$2,500	\$5,000
501 to 1,000	\$4,000	\$8,000
1,001 to 5,000	\$7,500	\$15,000
5,001 to 10,000	\$10,000	\$20,000
Over 10,000	\$12,500	\$25,000

*The Employer acknowledges and agrees that by providing this VCP Submission Kit, neither Ascensus nor UBS Financial Services Inc. is providing legal, investment, or tax advice to the Employer. The Employer agrees to and acknowledges that it has obtained from its own legal and tax advisors such legal and tax advice as the plan may require in order to complete and file this VCP Submission Kit. The Employer also acknowledges that neither Ascensus nor UBS Financial Services Inc. will be responsible for any additional user fee or, sanctions that could result from the discovery of other plan failures as a result of this submission.*

**VOLUNTARY COMPLIANCE PROGRAM  
SUBMISSION KIT  
Late Amender – EGTRRA Restatement  
Line-By-Line Instructions**

**Appendix F**

**1. Part I. Plan Information**

- a. Complete items 1–7. Item 6, *Plan No.*, is the 3-digit Plan Sequence Number used to identify the plan on Form 5500 (e.g., 001).
- b. Item 8, *Type of Submission*, has been pre-checked as a regular submission. If another option applies, check that option instead.
- c. Complete items 9–12.
- d. Items 13–18 need only be completed if you have a legal or tax advisor to represent you. If so, a Form 2848 or 8821 would also need to accompany the submission.

**2. Part II. Applicant's Enclosures**

- a. All of the appropriate enclosures have been pre-checked under the assumption that the plan has only missed the EGTRRA restatement. Input the amount of the applicable fee. If interim amendments were also not timely executed, check the box for Schedule 1. If other plan failures exist, this kit may no longer be applicable. Please consult your legal or tax advisor as needed.
- b. If you have a legal or tax advisor to represent you, check the *Power of Attorney* (Form 2848) or *Tax Information Authorization* (Form 8821) box, in addition to the pre-checked boxes.

**3. Part III. Applicant's Representations**

- a. Read through all of the representations and verify that they apply to your plan.
- b. Check either one of the two boxes under B, *Abusive tax avoidance transaction*, as it applies to your plan.
- c. Sign and date the bottom of this section. Print your name and title.

**4. Part IV. Enforcement Resolution – This section is completed by the IRS.**

**Appendix F, Schedule 1**

If the plan did not timely execute one or more interim amendments, complete Schedule 1. If all interim amendments were timely executed, do not complete Schedule 1 and skip to Schedule 2.

- 1. Part I. Identification of Failures** – Check all of the interim amendments that were not timely executed. If other plan failures exist, this kit may no longer be applicable. Please consult your legal or tax advisor as needed.
- 2. Part III. Change in Administrative Procedures** – This section was completed with a description of the amendment service your prototype sponsor provides.
- 3. Part IV. Enclosures** – Include a copy of the missed interim amendments.

**Appendix F, Schedule 2**

- 1. Part I. Identification of Failures** – This section was pre-checked under the assumption that the plan has only missed the EGTRRA restatement. If previous restatements were not completed by the applicable deadlines, this kit may no longer be applicable. Please consult your legal or tax advisor as needed.
- 2. Part III. Change in Administrative Procedures** – This section was completed with a description of the amendment service your prototype sponsor provides.
- 3. Part IV. Enclosures** – Include a copy of the opinion letter for the EGTRRA plan document, a copy of the signed and dated EGTRRA adoption agreement, a copy of the EGTRRA basic plan document, a copy of your previously executed adoption agreement and basic plan document (GUST), and a copy of all interim amendments. For a list of interim amendments since the last restatement (GUST) in 2002 see Appendix F, Schedule 1, A. Interim Amendments. A determination letter application is not required for prototype plans.

**Appendix E, Acknowledgement Letter**

1. Complete the company and plan information in the top part of this Appendix.
2. The IRS will enter the Control No. and Received Date.

*The Employer acknowledges and agrees that by providing this VCP Submission Kit, neither Ascensus nor UBS Financial Services Inc. is providing legal, investment, or tax advice to the Employer. The Employer agrees to and acknowledges that it has obtained from its own legal and tax advisors such legal and tax advice as the plan may require in order to complete and file this VCP Submission Kit. The Employer also acknowledges that neither Ascensus nor UBS Financial Services Inc. will be responsible for any additional user fee or, sanctions that could result from the discovery of other plan failures as a result of this submission. The line-by-line instructions provided in this VCP Submission Kit do not constitute legal or tax advice, but are instead provided as a general guide to assist in the completion of the VCP Submission Kit, and should not be relied upon as a determination that the failure to timely restate for EGTRRA is the sole plan failure that should be included in the VCP submission or that the VCP Submission Kit is sufficient to file for all plan failures.*

**APPENDIX F  
STREAMLINED VCP SUBMISSION**

Plan Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Plan #: \_\_\_\_\_

**PART I. PLAN INFORMATION**

1. APPLICANT'S NAME \_\_\_\_\_
2. APPLICANT'S ADDRESS \_\_\_\_\_
3. APPLICANT'S TELEPHONE NO. \_\_\_\_\_ (optional)      4. FAX NO. \_\_\_\_\_ (optional)
5. APPLICANT'S EIN \_\_\_\_\_      6. PLAN NO. \_\_\_\_\_
7. PLAN NAME \_\_\_\_\_

8. TYPE OF SUBMISSION

<input type="checkbox"/>	REGULAR SUBMISSION
<input type="checkbox"/>	REGULAR SUBMISSION – ANONYMOUS
<input type="checkbox"/>	REGULAR SUBMISSION – MULTI-EMPLOYER PLAN
<input type="checkbox"/>	REGULAR SUBMISSION – MULTIPLE EMPLOYER PLAN

9. TYPE OF PLAN (CHECK ONE ONLY):

<input type="checkbox"/>	01	PROFIT SHARING	<input type="checkbox"/>	09	CASH BALANCE
<input type="checkbox"/>	02	401(k)	<input type="checkbox"/>	10	GOVERNMENTAL PLAN (§ 414(d))
<input type="checkbox"/>	03	MONEY PURCHASE	<input type="checkbox"/>	11	SEP
<input type="checkbox"/>	04	DEFINED BENEFIT	<input type="checkbox"/>	12	SARSEP
<input type="checkbox"/>	05	ESOP	<input type="checkbox"/>	13	SIMPLE
<input type="checkbox"/>	06	TARGET BENEFIT	<input type="checkbox"/>	14	STOCK BONUS
<input type="checkbox"/>	07	403(b)	<input type="checkbox"/>	15	KSOP
<input type="checkbox"/>	08	457	<input type="checkbox"/>	16	OTHER (specify):

10. DATE (month and day) ON WHICH PLAN YEAR ENDS \_\_\_\_\_
11. NUMBER OF PARTICIPANTS IN THE PLAN AS PROVIDED ON THE MOST RECENTLY FILED FORM 5500 SERIES (See Rev. Proc. 2008-50, section 12.07.): \_\_\_\_\_
12. ASSETS IN THE PLAN AS PROVIDED ON THE MOST RECENTLY FILED FORM 5500 SERIES (ROUND TO NEAREST DOLLAR): \$ \_\_\_\_\_

See Rev. Proc. 2008-50, section 12.07.

**APPENDIX F  
STREAMLINED VCP SUBMISSION**

Plan Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Plan #: \_\_\_\_\_

**If the Applicant is being represented by someone in connection with this matter or wishes to authorize someone to receive information from us in connection with this matter, submit a completed Form 2848 or Form 8821 and complete items 13 through 18.**

13. NAME OF APPLICANT'S REPRESENTATIVE \_\_\_\_\_

14. NAME OF REPRESENTATIVE'S FIRM NAME \_\_\_\_\_

15. REPRESENTATIVE'S ADDRESS: \_\_\_\_\_

16. REPRESENTATIVE'S PHONE NO. \_\_\_\_\_ 17. FAX NO. \_\_\_\_\_

18. REPRESENTATIVE'S E-MAIL ADDRESS \_\_\_\_\_  
(optional)

**PART II. APPLICANT'S ENCLOSURES**

The Applicant encloses the following documents with this submission:

- VCP fee of \$\_\_\_\_\_ made payable to the U.S. Treasury (required). (If the fee is determined on the basis of treating Transferred Assets as a separate plan, pursuant to section 12.07 of Rev. Proc. 2008-50, please enclose a description of the related employer transaction, including the date of the employer transaction and the date the assets were transferred to the plan.)
- A written request if the application is made for a terminating Orphan Plan and the Applicant is applying for a waiver of the VCP fee.
- Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821), if applicable.
- If the plan is being considered for an unrelated determination letter application, a statement to that effect.
- Appendix E (optional)
- Completed Appendix F schedule(s). (Check the schedules that apply)
  - Schedule 1 – Interim and Certain Discretionary Nonamender Failures
  - Schedule 2 – Nonamender Failures (other than those to which Schedule 1 applies)
  - Schedule 3 – SEPs and SARSEPs
  - Schedule 4 – SIMPLE IRAs
  - Schedule 5 – Plan Loan Failures
  - Schedule 6 – Employer Eligibility Failure
  - Schedule 7 – Failure to Distribute Elective Deferrals in Excess of the § 402(g) Limit
  - Schedule 8 – Failure to Pay Required Minimum Distributions Timely under § 401(a)(9)
  - Schedule 9 – Correction by Plan Amendment (in accordance with Appendix B)
- Information required by each schedule, as set forth in each applicable Part entitled "Enclosures."

**APPENDIX F  
STREAMLINED VCP SUBMISSION**

Plan Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Plan #: \_\_\_\_\_

**PART III. APPLICANT'S REPRESENTATIONS**

**A. Under Examination**

To the best of my knowledge:

- 1) The subject plan is not currently under examination of either an Employee Plans Form 5500 series return or other Employee Plans examination,
- 2) The Plan Sponsor is not under an Exempt Organizations examination (that is, an examination of a Form 990 series return or other Exempt Organizations examination),
- 3) Neither the Plan Sponsor nor any of its representatives has received verbal or written notification from the Tax Exempt and Government Entities Division of the Internal Revenue Service ("Service") of an impending examination or of any impending referral for such examination nor is the plan in Appeals or litigation for any issues raised in such an examination, and
- 4) The subject plan is not currently under investigation by the Criminal Investigation Division of the Internal Revenue Service.

**B. Abusive tax avoidance transaction (check box that applies)**

- Neither the plan nor the Plan Sponsor has been a party to an abusive tax avoidance transaction as defined in section 4.13(2) of Rev. Proc. 2008-50.
- The plan or the Plan Sponsor has been a party to an abusive tax avoidance transaction. Details of the transaction(s) are provided in a separate statement which has been included with the submission.

**C. Compliance Fee**

The Applicant will neither attempt to amortize, deduct, or recover from the Internal Revenue Service any compliance fee paid in connection with this compliance statement nor receive any Federal tax benefit on account of payment of such compliance fee.

**D. Penalties of Perjury**

Under penalties of perjury, I declare that I have examined this submission, including accompanying documents and representations. To the best of my knowledge and belief, the facts and information presented in support of this submission are true, correct, and complete.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Name (printed): \_\_\_\_\_ Title: \_\_\_\_\_

**APPENDIX F  
STREAMLINED VCP SUBMISSION**

Plan Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Plan #: \_\_\_\_\_

**PART IV: ENFORCEMENT RESOLUTION (to be completed by IRS only)**

The Internal Revenue Service will not pursue the sanction of revoking the tax-favored status of the plan under §§ 401(a), 403(b), 408(k), or 408(p) of the Internal Revenue Code on account of the failure(s) described in the schedules submitted pursuant to this Appendix F. This compliance statement considers only the acceptability of the correction method(s) and the revision(s) of administrative procedures described in the schedules submitted pursuant to this Appendix F submission and does not express an opinion as to the accuracy or acceptability of any calculations or other material submitted with the application. In no event may this compliance statement be relied on for the purpose of concluding that the plan or Plan Sponsor (as defined in Rev. Proc. 2008-50) was not a party to an abusive tax avoidance transaction. The compliance statement should not be construed as affecting the rights of any party under any other law, including Title I of the Employee Retirement Income Security Act of 1974.

This compliance statement is conditioned on (1) there being no misstatement or omission of material facts in connection with the submission and (2) the completion of all corrections described in the applicable schedule(s) to this Appendix F submission within one hundred fifty (150) days of the date of the compliance statement.

In addition: (paragraph applies only if checked by the Service)

- For failure(s) described in Schedule 1 of Appendix F, the Service will treat the amendments as if they had been adopted timely for the purpose of making available the extended remedial amendment period set forth in Revenue Procedure 2007-44, 2007-28 I.R.B. 54, or its successors. However, this compliance statement does not constitute a determination as to whether any such plan amendment, as drafted, complies with the applicable change in qualification requirements.
- For failure(s) described in Schedule 3 of Appendix F, the Service will not pursue the following:
- Excise tax under § 4972.
  - Excise tax under § 4979.
- For failure(s) described in Schedule 4 of Appendix F, the Service will not pursue excise tax under § 4972.
- For loan failure(s) described in section \_\_\_\_\_ of Schedule 5 of Appendix F, the Service will not require the deemed distributions to be reported on Form 1099-R with respect to the participant(s) affected by the failure(s). The repayments made pursuant to the correction of such loan(s) will not result in an affected participant having additional basis in the plan for the purpose of determining the tax treatment of subsequent distributions from the plan to such participant(s).
- For loan failure(s) described in section \_\_\_\_\_ of Schedule 5 of Appendix F, the Service will require the deemed distributions to be reported on Form 1099-R with respect to the participant(s) affected by the failure(s). However, the plan will be permitted to report deemed distributions on Form 1099-R in the year of correction instead of the year of the failure.
- For minimum distribution failure(s) described in Schedule 8 of Appendix F, the Service will waive the excise tax under § 4974.

Approved: \_\_\_\_\_

Joyce Kahn, Manager  
Employee Plans Voluntary Compliance  
Tax Exempt and Government Entities Division

Date: \_\_\_\_\_

**APPENDIX F, SCHEDULE 1**  
**Interim and Certain Discretionary Nonamender Failures**

Plan Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Plan #: \_\_\_\_\_

**PART I. IDENTIFICATION OF FAILURES**

**A. Interim Amendments**

The plan identified above was not amended timely for (check all failures that apply)

- Good faith amendments under the Economic Growth and Tax Relief Reconciliation Act of 2001 (“EGTRRA”) required under Notice 2001-42 (for details see Notice 2001-57). If the Plan Sponsor failed to timely amend one or more good faith amendments required for the plan to comply with EGTRRA, then check the box on the left and check the applicable amendments below:
  - The increased limit on annual additions under § 415(c) (applies to defined contribution plans that do not incorporate § 415(c) by reference)
  - Modification of top heavy rules under § 416 (applies to both defined benefit and defined contribution plans)
  - Vesting requirements for employer matching contributions under § 411 (applies to plans that provided for employer matching contributions that do not vest as rapidly as any of the schedules provided for under § 411(a)(12))
  - Modification of rules relating to eligible rollover distributions under §§ 401(a)(31)(A), 401(a)(31)(C), 402(c)(4), and 402(c)(8) (applies to both defined benefit and defined contribution plans)
  - Repeal of the multiple use test under Treasury Regulations § 1.401 (m)-2 (applies to § 401(k) plans that were formerly subject to the multiple use test)
  - Suspension period following hardship distribution (required for plans subject to the safe harbor requirements of § 401(k)(12) or § 401(m)(11))
  - Plan provisions prohibiting loans to any owner-employee or shareholder-employee (required for plans that provide loans to participants but prohibit the making of loans to owner-employees or Subchapter S shareholder-employees)
- The automatic rollover provision under § 401(a)(31)(B), as described in Notice 2005-5 (applies to both defined benefit and defined contribution plans)
- The final and temporary regulations under § 401(a)(9) (interim amendment required for defined contribution plans; defined benefit plans have until the end of the extended EGTRRA remedial amendment period to amend. See Rev. Procs. 2002-29 and 2003-10.)
- Guidance relating to the prescribed mortality table under § 415(b)(2)(E)(v) or the applicable mortality table under § 417(e)(3)(A)(ii)(I), as described in Rev. Rul. 2001-62 (applies to defined benefit plans.)
- Interim amendments, as described in Rev. Proc. 2007-44 or its successors. If the plan failed to adopt one or more amendments required for the plan to comply with a law change, then check the box on the left and check the applicable amendments below:
  - Final §§ 401(k) and 401(m) regulations (plans with 401(k) and 401(m) provisions must comply with the regulations for plan years beginning on or after January 1, 2006)
  - Prohibited allocation of securities in an ESOP maintained by a S-Corp. pursuant to § 409(p) Retroactive annuity starting date provisions pursuant to Treasury Regulations § 1.417(e)-1 (required for plans that provide for retroactive annuity starting dates)

**APPENDIX F, SCHEDULE 1**  
**Interim and Certain Discretionary Nonamender Failures**

Plan Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Plan #: \_\_\_\_\_

- Final regulations under regarding low normal retirement age (§ (1.401(a)-1(b)(2))
- Amendments to § 1.411(d)-3 of the final regulations
- Final regulations under § 415
- Other (i.e., any other interim amendment that complies with the requirements in Rev. Proc. 2007-44 or its successors). Please list:

**B. Implementation of Applicable Optional Law Changes (defined in section 6.05(3) of Rev. Proc. 2008-50)**

The plan identified above was not amended timely for (check all failures that apply)

- Optional good faith EGTRRA amendments under Notice 2001-42 (for details, see Notice 2001-57). If the Plan Sponsor implemented any of the optional law changes and failed to adopt good faith amendments timely to conform the plan to its operation, then check the box on the left and check the applicable amendments below:
  - Increasing the limit on compensation (under § 401(a)(17)) that is taken into account for the purpose of determining allocations in a defined contribution plan or benefits in a defined benefit plan
  - Disregarding amounts attributable to rollovers in determining the value of an employee's vested accrued benefit subject to involuntary distribution pursuant to § 411(a)(11)(D).
  - Increasing the contribution limit for elective deferrals on account of the increased limitation under § 402(g) or, in the case of a SIMPLE 401(k) plan, § 408(p)(2)
  - Adding types of rollovers accepted by the plan pursuant to EGTRRA §§ 641, 642, and 643 (available for rollovers accepted after December 31, 2001)
  - Providing for catch-up contributions pursuant to § 414(v)
  - Adding "severance from employment" as a distributable event pursuant to §§ 401(k)(2) and 401(k)(10)
  - Increasing the limit on a participant's benefit pursuant to § 415(b)
- Final §§ 401(k) and 401(m) regulations (optional for plan years beginning before January 1, 2006, the earliest possible plan year in which regulations could be effective: plan year ending after December 29, 2004)
- Permitting participants to designate elective deferrals as Roth contributions pursuant to § 402A
- Permitting deemed individual retirement accounts pursuant to § 408(q)
- Final regulations under § 409(p) regarding ESOPs holding S-Corp stock.
- Other amendments relating to implementation of optional law changes. Please list



**APPENDIX F, SCHEDULE 1**  
**Interim and Certain Discretionary Nonamender Failures**

Plan Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Plan #: \_\_\_\_\_

**PART II. DESCRIPTION OF METHOD OF CORRECTION**

The Plan Sponsor has adopted amendments that satisfy the requirements of all of the items checked in Part I of this Appendix F, Schedule 1 retroactively to the effective dates of the specific provisions contained in the amendments. The executed amendments have been enclosed with this submission.

**PART III. CHANGE IN ADMINISTRATIVE PROCEDURES**

The Applicant has taken the following step(s) to ensure that the failure(s) will not recur:

The Plan Administrator has arranged to have an outside provider assist in ensuring that the Plan is updated for future tax law changes. Updated adoption agreements and plan amendments will be provided to the Plan Administrator on a timely basis. The Plan Administrator will review and sign such documents within a reasonable time after receipt and within the time required by law.

**PART IV. ENCLOSURES**

In addition to the applicable enclosures listed on Appendix F, the Plan Sponsor encloses copies of the signed and dated amendments used to correct the failure(s) identified in Part I of this Appendix F, Schedule 1.

**APPENDIX F, SCHEDULE 2**  
**Nonamender Failures (other than those to which Schedule 1 applies)**

Plan Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Plan #: \_\_\_\_\_

**PART I. IDENTIFICATION OF FAILURES**

The plan identified above was not amended to comply with the applicable provisions of the following legislative and regulatory requirements by the applicable deadlines in accordance with § 401(b) and the regulations thereunder:

- The Employee Retirement Income Security Act of 1974 (ERISA)
- The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA)
- The Deficit Reduction Act of 1984 (DEFRA)
- The Retirement Equity Act of 1984 (REA)
- The Tax Reform Act of 1986 (TRA '86)
- The Unemployment Compensation Amendments of 1992 (UCA)
- The Omnibus Budget Reconciliation Act of 1993 (OBRA)
- GUST (includes The Uruguay Round Agreements Act, the Uniformed Services Employment and Reemployment Rights Act of 1994, the Small Business Job Protection Act of 1996, the Taxpayer Relief Act of 1997, the Internal Revenue Service Restructuring and Reform Act of 1998, and the Community Renewal Tax Relief Act of 2000)
- The changes required by the 2005 Cumulative List (Notice 2005-101, 2005-2 C.B. 1219)
- The changes required by the 2006 Cumulative List (Notice 2007-3, 2007-1 C. B. 255)
- The changes required by the 2007 Cumulative List (Notice 2007-94, 2007-2 C.B. 1179)
- Other (specify the legal requirement and applicable Cumulative List):

The Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA)

**PART II. DESCRIPTION OF PROPOSED METHOD OF CORRECTION**

The Plan Sponsor has adopted (or will adopt) amendments that satisfy the requirements of all of the items checked in Part I of this Appendix F, Schedule 2 retroactively to the effective dates of the specific provisions contained in the amendments. The amendments and restated plan documents (where applicable) are enclosed with this submission.

**PART III. CHANGE IN ADMINISTRATIVE PROCEDURES**

The Plan Sponsor has taken the following step(s) to ensure that the failure(s) will not recur:

The Plan Administrator has arranged to have an outside provider assist in ensuring that the Plan is updated for future tax law changes. Updated adoption agreements and plan amendments will be provided to the Plan Administrator on a timely basis. The Plan Administrator will review and sign such documents within a reasonable time after receipt and within the time required by law.

**PART IV. ENCLOSURES**

In addition to the applicable enclosures listed on Appendix F, the Plan Sponsor encloses the following with this submission:

- Copies of all amendments used to correct the failure(s), either as adopted or in proposed form,
- A copy of the plan document in effect prior to any of the amendments used to correct the failure(s),
- A copy of the most recent determination letter issued with respect to the plan (if applicable), and
- A determination letter application (Form 5300, 5307, or 5310 along with Form 8717 and the applicable user fee payment made payable to the U.S. Treasury).

**APPENDIX E  
ACKNOWLEDGEMENT LETTER**

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Applicant's Name: \_\_\_\_\_

Plan Name: \_\_\_\_\_

Plan No.: \_\_\_\_\_

Control No.: \_\_\_\_\_

(To be completed by IRS)

Received Date: \_\_\_\_\_

(To be completed by IRS)

The Internal Revenue Service, Employee Plans Voluntary Compliance, has received your VCP submission for the above-captioned plan. Your request has been assigned the control number listed above. This number should be referred to in any communication to us concerning your submission.

You will be contacted when the case is assigned to an agent. If you need to inquire about the status of your case prior to that date, please call (626) 312-4921 (not a toll-free number). Please leave a message with the name of the plan, the Control Number, your name, and a phone number where you can be reached.

Thank you.