

APPENDIX F
STREAMLINED VCP SUBMISSION

Plan Name: _____ **EIN:** _____ **Plan #:** _____
(Please include the plan name, EIN, and plan number information on each page of the submission.)

PART I. PLAN INFORMATION

1. APPLICANT'S NAME _____

2. APPLICANT'S ADDRESS _____

3. APPLICANT'S TELEPHONE NO. _____ 4. FAX NO. _____
(optional) (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
<input type="checkbox"/>	GROUP SUBMISSION

9. TYPE OF PLAN (CHECK ONE ONLY):

<input type="checkbox"/>	01	PROFIT SHARING	<input type="checkbox"/>	10	GOV'T. DEFINED BENEFIT - 414(d)
<input type="checkbox"/>	02	401(k)	<input type="checkbox"/>	20	GOV'T. DEFINED CONTRIB. - 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"/>	09	CASH BALANCE	<input type="checkbox"/>		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.)

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."

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: _____

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

Plan Name: _____ **EIN:** _____ **Plan #:** _____

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: _____
Manager, Employee Plans Voluntary Compliance
Tax Exempt and Government Entities Division

Date: _____