

# Topical Index

## Revenue Procedure 2008-50

**Purpose:** The Tax Exempt and Government Entities (“TE/GE”) Division of the Internal Revenue Service has provided this topical index in an attempt to ease taxpayer burden. Specifically, TE/GE hopes that this topical index will assist Plan Sponsors and/or their representatives in researching the Employee Plans Compliance Resolution System (“EPCRS”) and in determining the options that are available to resolve certain failures occurring in retirement plans. (Note: This index is not intended to be all-inclusive.)

**Note:** All references contained herein relate to specific sections of Revenue Procedure 2008-50.

(Body of index begins on page 2.)

§ 401(a) plan – see “Plan”, “Qualified”

§ 403(a) plan – see “Plan”, “Qualified”

§ 403(b) plan – see “Plan”, “403(b)”

§ 408(k) plan – see “Plan”, “SEP”

§ 408(p) plan – see “Plan”, “SIMPLE IRA”

§ 457 plan – see “Plan”, “457”

Abusive tax avoidance transactions – 4.13, 11.03(15)

ACP (Average Contribution Percentage) test failures – see “Correction”, “§ 401(m)(2) failures”

Administrative procedures – see “Procedures”

Administration of plan – see “Plan operations”

ADP (Average Deferral Percentage) test failures – see “Correction”, “§ 401(k)(3) failures”

Amendment – see “Correction”, “by plan amendment”

**Anonymous Submission under VCP:**

- compliance fee:
  - ◆ determination of amount – 10.07(10), 10.12(2), 12.02, 12.03, 12.05, 12.06, 12.07
  - ◆ form of payment – 11.05
  - ◆ payment of – 10.01, 10.07(8), 10.11(3)(c)
  - ◆ return of – 10.07(2), 10.07(7), 10.07(9), 10.10(1), 10.11(2)
  - ◆ role of Transferred Assets in determining amount – 12.07
  - ◆ timing of payment – 11.05, 11.06
- defined – 10.10(1)
- effect of Anonymous Submission on examination – 10.10(2)
- eligibility – see VCP
- failure to reach resolution – 10.07(7)
- special rules – 10.10
- submission requirements – 10.10(1), 11.02, 12
- timing of submission of certain documents:
  - ◆ power of attorney – 10.10(1)
  - ◆ penalty of perjury statement – 10.10(1)
  - ◆ determination letter application – 10.10(1)

**Appeal** – see “Conference right”

**APRSC (Administrative Policy Regarding Self Correction)** – see “SCP”

**Audit CAP** – see also “Examination”:

- correction of failures – 6, 13.01
- closing agreement:
  - ◆ effect of – 3.01, 6.12, 13.05
  - ◆ may be conditioned on revision of administrative procedures – 13.03
  - ◆ possible need to obtain Favorable Letter before issuance of – 4.06, 13.03
- effect of abusive tax avoidance transaction on availability of – 4.13
- egregious failures and availability of – 4.11
- eligibility – 3.01, 4.01(3)
- failure to reach resolution – 13.04
- Internal Revenue Manual cite – 13.06
- overview – 1.03
- plan loan failures:
  - ◆ applicability of Audit CAP to – 13.01, 14.01, 14.02

**Audit CAP (continued)**

- purpose – 1.01
- sanction:
  - ◆ determination of amount – 14.01, 14.02, 14.03, 14.04
  - ◆ estimation of Maximum Payment Amount (“MPA”) for 401(a) plans – 5.01(5)
  - ◆ estimation of Maximum Payment Amount (“MPA”) for 403(b) plans – 5.02(4)
  - ◆ factors considered in determining amount – 14.02
  - ◆ fee for certain nonamenders identified in determination letter applications -- 10.06(3), 14.04
  - ◆ form of payment – 13.02
  - ◆ role of Transferred Assets in determining amount – 14.03
  - ◆ timing of payment – 13.02
- treatment of failure(s) found by Service during review of determination letter application – 10.06(2), 10.06(3)

**Audit Closing Agreement Program** – *see* “Audit CAP”

**Case processing** – *see specific entries relating to relevant EPCRS program*

**Changes made to Programs** – 2.01

**Closing agreement** – *see* “Audit CAP” , “closing agreement”

**Comments, submission of** – 2.02

- improving EPCRS – 2.02(1)
- § 401(k) automatic enrollment – 2.02(2)
- designated Roth contributions – 2.02(3)
- section 1101 of the Pension Protection Act of 2006 – 2.02(4)

**Compliance fee:**

- determination of amount – 10.07(10), 10.12(2), 12.02, 12.03, 12.05, 12.06, 12.07
- form of payment – 11.05
- payment of – 10.01, 10.07(8), 10.11(3)(c)
- return of – 10.07(2), 10.07(7), 10.07(9), 10.10(1), 10.11(2)
- role of Transferred Assets in determining amount – 12.07
- timing of payment – 11.05, 11.06

**Compliance statement:**

- contents, conditions, and delegated authority – 10.08
- effect on examination on – 10.09
- effect on other law, including Title I of ERISA – 6.12
- issuance of – 10.07(8)
- modification of – 10.07(10)
- verification of – 10.07(11)

**Conference right** – 10.07(6)

**Confidentiality** – 6.11

**Contribution limits:**

- § 401(a)(17) – *see* “Correction”, “§ 401(a)(17) failures”
- § 401(k)(3) – *see* “Correction”, “§§ 401(k)(3), 401(m)(2), or 401(m)(9) failures”
- § 401(m)(2) – *see* “Correction”, “§§ 401(k)(3), 401(m)(2), or 401(m)(9) failures”
- § 401(m)(9) – *see* “Correction”, “§§ 401(k)(3), 401(m)(2), or 401(m)(9) failures”
- § 402(g) – *see* “Correction”, “§ 402(g) failures”
- § 415 – *see* “Correction”, “§ 415 failures”

**Correction:**

- § 401(a)(9) failures – Appendix A (section .06)
  - ◆ waiver of § 4974 excise tax – 6.09(2)
- § 401(a)(17) failures – Appendix B (sections 2.06 and 2.07(1))
- § 401(k)(3) failures – Appendix A (section .03), Appendix B (section 2.01)
- § 401(m)(2) failures – Appendix A (section .03), Appendix B (section 2.01)
- § 401(m)(9) failures – Appendix A (section .03), Appendix B (section 2.01)
- § 402(g) failures – Appendix A (section .04)
- § 411 failures – Appendix B (section 2.03)
- § 415 failures – Appendix A (section .08), Appendix B (section 2.04)
- § 416 failures – Appendix A (section .02)
- by additional employer contributions – 6.02(2)(b), 6.02(4), 6.10(4)(a)
- by corrective allocations – 6.02(4), 6.02(5)(b)
- by corrective distributions – 6.02(4), 6.02(5)(b)
- by plan amendment – 4.05, 4.06, 6.05, 10.05, 10.08, Appendix B (section 2.07)
- consistency requirements – 6.02(3)
- designated Roth contributions – Appendix B (section 1.03)
- earnings adjustments – 6.02(5)(a)
- Employer Eligibility Failure – 4.01(2), 4.07, 5.01(2)(a)-(d), 5.02(2)(a)(xii), 5.02(2)(c), 6.03, 6.10(1), 10.11(1), 14.02
- Excess Amounts:
  - ◆ defined – 5.01(3)(a)
  - ◆ pre-approved correction method – Appendix A (section .08)
  - ◆ special rules relating to – 6.06(1)
  - ◆ treatment of small – 6.02(5)(e)
  - ◆ under SEPs and SIMPLEs – 6.10(5)
- Excess Allocations:
  - ◆ defined – 5.01(3)(b)
  - ◆ Reduction of Account Balance correction method – 6.06(2)
- exclusion of eligible employees – 6.02(7), Appendix A (section .05), Appendix B (section 2.02)
- failures in SEPs – 6.10
- failures in SIMPLE IRAs – 6.10
- hardship distribution failures – Appendix B (section 2.07(2))
- inclusion of ineligible employees – Appendix B (section 2.07(3))
- location of missing participants/spouses – 6.02(5)(d)
- not permitted if remedial amendment period has not expired – 6.08
- on audit – *see “Audit CAP” and/or “SCP”*
- Operational Failures under SCP:
  - ◆ insignificant – 8
  - ◆ significant – 9
- Orphan Plan, abandoned – Appendix A (section .09)
- overcontributions to SEPs – 6.10(5)
- overcontributions to SIMPLE IRAs – 6.10(5)

**Correction (continued)**

- Overpayments
  - ◆ defined – 5.01(3)(c)
  - ◆ improper distributions – 6.03(4), 6.09(5)
  - ◆ recovery of small – 6.02(5)(c)
  - ◆ Return of Overpayment correction method – 6.06(3), Appendix B (section 2.05)
- participant and/or spousal consent – 2.01, 6.04, Appendix A (section .07)
- plan loan failures, correction by plan amendment – Appendix B (section 2.07(2))
- plan loan failures, loan treated as distribution under § 72(p):
  - ◆ correction methods – 6.02(6), 6.07(1), 6.07(2)
  - ◆ correction principle – 6.02(6)
  - ◆ no plan provisions required for reporting requirements to apply – 6.07(2)(d)
  - ◆ required form for reporting – 6.07(1)
  - ◆ requirement of employer contributions to correct – 6.02(6)
  - ◆ year for which reported – 6.07
- pre-approved methods of correction:
  - ◆ applicability to plan types – 6.02(2), Appendix A (section .01), Appendix B (section 1.01(2))
  - ◆ examples – Appendix A, Appendix B (section 2)
- principles under EPCRS – 6.01, 6.02
- reasonable and appropriate:
  - ◆ failures relating to nondiscrimination – 6.02(2)(c)
  - ◆ inadvertent Qualification Failures – 6.02(2)
  - ◆ keeping plan assets in plan – 6.02(2)(b)
  - ◆ resemblance to Internal Revenue Code or regulations thereunder – 6.02(2)(a)
  - ◆ should not violate Internal Revenue Code section 401(a) or 403(b) – 6.02(2)(d)
  - ◆ use of correction methods authorized by other government agencies – 6.02(2)(e), Appendix A (section .09)
  - ◆ where Employer ceases to exist or no longer maintains plan – 6.02(2)(e), Appendix A (section .09)
- reporting of corrective distributions – 6.02(8)
- restoration of benefits – 6.02(1)
- special exceptions to full correction:
  - ◆ reasonable estimates because of unavailable or imprecise data, excess cost in obtaining precise data – 6.02(5)(a)
  - ◆ delivery of small benefits – 6.02(5)(b)
  - ◆ recovery of small Overpayments – 6.02(5)(c)
  - ◆ recovery of small Excess Amounts – 6.02(5)(e), 6.06
  - ◆ locating lost participants – 6.02(5)(d)
  - ◆ terminating Orphan Plans – 6.02(5)(f)
- spousal consent – 6.04, Appendix A (section .07)
- terminated plans, availability of correction for – 4.08
- timing of under VCP – 10.07(9)
- undercontributions to SEPs or SIMPLE IRAs – 6.10(4)
- verification of – 10.07(11)
- voluntary and timely – 1.02

**Defect** – *see* “*Failure*”

**Determination letter:**

- applications related to VCP submissions, where to file – 10.05
- applications not related to VCP submissions – 10.06
- changes made to requirement under EPCRS – 2.01, 6.05
- as part of definition of “favorable letter” – 5.01(4)
- requirement of under EPCRS – 4.06, 6.05, 9.03, 10.06, 11.04(3)
- when review of causes plan to be considered to be “Under Examination” – 5.03(3)
- requirement relating to Anonymous Submissions – 10.10
- required statement regarding status of application not related to VCP submission – 11.03(17)

**Disclosure and confidentiality under EPCRS** – 6.11

**Diversion or misuse of plan assets** – 4.12

**Earnings adjustments** – 6.02(4), 6.10(4)(b), Appendix B (section 3)

**Effective date** – 16

**Egregious failure** – *see* “*Failure*”, “*egregious*”

**Eligible Organization** – *see* “*Group Submission under VCP*”

**Employee Plans Compliance Resolution System** – *see* “*EPCRS*”

**Employer** – 5.01(6), 5.02(5)

**EPCRS:**

- availability of (or lack thereof) – 4.01(5)
- defined – 1.01
- effect of abusive tax avoidance transaction on availability of programs under – 4.13
- general principles – 1.02
- programs:
  - ◆ Audit Closing Agreement Program – *see* “*Audit CAP*”
  - ◆ Self-Correction Program – *see* “*SCP*”
  - ◆ Voluntary Correction Program – *see* “*VCP*”

**Error** – *see* “*Failure*”

**Examination** – *see also* “*Under Examination*”:

- correction of insignificant failures upon – 8.01
- effect of anonymous VCP submission on – 10.10(2)
- effect of compliance statement on – 10.09
- effect of pending VCP request on – 10.03, 10.04
- effect of Group Submission on – 10.11(3)(d)
- effect on correction period under SCP – 9.02(3)
- effect on eligibility for SCP – 4.02
- effect on eligibility for VCP – 4.02
- effect on eligibility for Group Submission – 10.11(3)(d)
- referral of VCP submission to – 4.13, 10.06(2), 10.07(4), 10.07(5), 10.07(7), 10.07(8), 10.07(11)
- subsequent verification of failures’ correction does not constitute an – 10.07(11)
- VCP submission requirement that neither plan nor Plan Sponsor is Under Examination – 11.03(14)

**Excess Amount** – *see also* “*Overpayment*”:

- In general:
  - ◆ relation to “Overpayment” – 5.01(3)
  - ◆ treatment of small – 6.02(5)(e)
  - ◆ as factor under Audit CAP – 14.02

**Excess Amount (continued)**

- 403(b) Plans:
  - ◆ correction of – 6.06(2)
  - ◆ defined – 5.02(3)
- Qualified Plans:
  - ◆ correction of – 6.06(1)
  - ◆ defined – 5.01(3)
- SEPs:
  - ◆ correction of Excess Amounts – 6.10(5)
  - ◆ correction of failure to satisfy deferral percentage test – 6.10(3)
  - ◆ correction of undercontributions – 6.10(4)
  - ◆ defined – 5.01(3)(e)
  - ◆ fees for – 12.05(2)
- SIMPLE IRAs:
  - ◆ correction of Excess Amounts – 6.10(5)
  - ◆ correction of failure to satisfy deferral percentage test – 6.10(3)
  - ◆ correction of undercontributions – 6.10(4)
  - ◆ defined – 5.01(3)(e)
  - ◆ fees for – 12.05(2)

**Excise taxes – 2.01, 6.09**

**Failure – see also “Correction”:**

- § 403(b) – 5.02(2)
- § 408(k) – 5.04
- § 408(p) – 5.05
- additional discovered after submission of VCP request – 10.07(5)
- Demographic – 4.01(2), 4.05, 5.01(2)(c), 5.02(2)(b), 6.05, 6.10, 14.02
- egregious – 4.11, 12.06
- Employer Eligibility – 4.01(2), 4.07, 5.01(2)(a)-(d), 5.02(2)(a)(xii), 5.02(2)(c), 6.03, 6.10(1), 10.11(1), 14.02
- need to identify – 5.03(3), 10.02, 10.08(4)(b)
- nonamender – 2.01, 4.06, 11.11, 12.03, 14.02, 14.04
- Operational
  - ◆ defined, for qualified plans – 5.01(2)(b)
  - ◆ defined, for 403(b) plans – 5.02(2)(a)
  - ◆ significant vs. insignificant – 8.02
  - ◆ other references – 4.01(2), 4.05, 6.05, 6.10, 8, 9, 10.11, 14.02
- Plan Document – 4.01(2), 4.05, 5.01(2)(a), 6.05, 6.10, 10.11, 14.02
- plan loan – 4.01(2), 4.01(3), 12.02(3), 13.01
- Qualification – 5.01(2)
- treatment if found by Service during review of determination letter application – 5.03(3), 10.06(2), 10.06(3)

**Favorable Letter:**

- as eligibility requirement – 4.03
- defined – 5.01(4)

**Fee – 1.02, 12, 14.04** *see also specific entries under VCP*

**Form failure** – *see* “*Failure*”, “*Plan Document*”

**Group Submission under VCP:**

- compliance fee:
  - ◆ determination of amount – 12.04
  - ◆ form of payment – 11.05
  - ◆ timing of payment – 11.05, 11.06
- described – 10.11
- effect of examination on eligibility – 10.11(3)(d)
- Eligible Organization – 10.11(2)
- Eligible Organization receives unsigned compliance statement – 10.11(3)(c)
- notice requirements – 10.11(3)(b)
- procedures – 10.11(3)(a); *see also specific entries under VCP*
- special rules – 10.11

**Income taxes** – 6.07, 6.09

**John Doe request** – *see* “*Anonymous Submission under VCP*”

**Late amender** – *see* “*Nonamender*”

**Mailing address, VCP submissions** – 11.13

**Maximum Payment Amount** – *see* “*Audit CAP*”, “*sanction*”

**Mergers and acquisitions** – *see* “*Transferred Assets*”

**Minimum distribution requirement failures** – *see* “*Correction*”, “*§ 401(a)(9) failures*”

**Mistake** – *see* “*Failure*”

**Multiemployer plan** – 10.12

**Multiple employer plan** – 10.12

**Multiple use test failures** – *see* “*Correction*”, “*§ 401(m)(9) failures*”

**Nonamender:**

- definition, determination letter submission requirement – 4.06
- fee under VCP – 12.02, 12.03
- fee pursuant to unrelated determination letter application – 14.04
- sanction pursuant to Audit CAP – 14.02

**Orphan Plan**

- correction method – Appendix A (section .09)
- defined – 5.03(1)
- Eligible Party – 5.03(2)
- exception to full correction for – 6.02(5)(f)
- compliance fee, waiver of – 12.02(4)

**Overpayment** – 5.01(3), *see also* “*Excess Amount*”

**Payment** – *see* “*Fee*” and/or “*Sanction*”

**Penalty** – *see* “*Fee*” and/or “*Sanction*”

**Plan:**

- § 403(b):
  - ◆ defined – 5.02(1)
  - ◆ effect of EPCRS on – 3.01
  - ◆ Excess Amounts:
    - ❖ defined – 5.02(3)
    - ❖ correction of – 6.05(2)



**Plan, § 403(b) (continued)**

- ◆ resolution of 403(b) Failures under EPCRS
  - ❖ Program eligibility – 4.01, 5.03
  - ❖ Definitions – 5.02
  - ❖ Correction of Excess Amounts – 6.06(2)
  - ❖ SCP – 7
  - ❖ Processing of VCP submission, additional failures discovered – 10.07(5)
  - ❖ Anonymous Submissions – 10.10
  - ❖ Group Submissions – 10.11
  - ❖ Application procedures, submission requirements – 11.02, 11.03
  - ❖ VCP fee – 12.02, 12.04, 12.06
  - ❖ Audit CAP sanction factors – 14.02
- § 457(b):
  - ◆ acceptance of submissions on a provisional basis outside of EPCRS – 4.10
- correction by amendment – *see* “Correction”, “by plan amendment”
- document – 11.04(1)
- Qualified:
  - ◆ defined – 5.01(1)
  - ◆ resolution of Qualification Failures discovered upon examination – *see* “Audit CAP”
  - ◆ submission of Qualification Failures under the Voluntary Correction Program – *see* “VCP”, “Group Submission under VCP”, and/or “Anonymous Submission under VCP”
- SEP:
  - ◆ correction of failures – 6.10
  - ◆ defined – 5.05
  - ◆ effect of EPCRS on – 3.01
  - ◆ Excess Amounts:
    - ❖ defined – 5.01(3)(e)
    - ❖ correction of – 6.05(1)
  - ◆ Favorable Letter – 5.01(4)
  - ◆ fee under VCP – 12.05
  - ◆ eligibility to resolve insignificant Operational Failures under SCP – 4.01, 7
  - ◆ resolution of failures discovered upon examination – *see* “Audit CAP”
  - ◆ submission of failures under the Voluntary Correction Program – *see* “VCP”
- SIMPLE IRA:
  - ◆ correction of failures – 6.10
  - ◆ defined – 5.06
  - ◆ effect of EPCRS on – 3.01
  - ◆ Excess Amounts:
    - ❖ defined – 5.01(3)(e)
    - ❖ correction of – 6.05(1)
  - ◆ Favorable Letter – 5.01(4)
  - ◆ fee under VCP – 12.05
  - ◆ eligibility to resolve insignificant Operational Failures under SCP – 4.01
  - ◆ resolution of failures discovered upon examination – *see* “Audit CAP”
  - ◆ submission of failures under the Voluntary Correction Program – *see* “VCP”

**Plan (continued)**

- terminated – 4.08

**Plan administration** – *see* “Plan operations”

**Plan operations** – 1.02

**Plan Sponsor** – 5.01(6), 5.02(5)

**Power of Attorney** – 11.08

**Practices and procedures:**

- as eligibility requirement – 1.03, 4.04
- defined – 4.04

**Procedures** – *see also* “Practices and procedures”:

- compliance statement conditioned upon – 10.08
- conference right – 10.07(6)
- eligibility of submission – 10.07(2)
- review of submission – 10.07(3)
- verification of required revisions to – 10.07(11)

**Qualified Non-elective Contributions** – *see* “QNECs”

**QNECs:**

- approved correction methods involving – Appendix A (section .03), Appendix B (section 2.02)
- may amend plan to provide for – 4.05(1)

**Reliance** – 1.02, 3.04

**Revenue Procedure 2007-44, references to** – 5.04, 10.08(1)

**Retirement plan** – *see* “Plan”

**Sanction** – *see* “Audit CAP”, “sanction”

**SCP:**

- correction by retroactive plan amendment – 4.05(2), 4.06(2), 9.03, Appendix B (section 2.07)
- correction period – 9.02
- defined – 1.03
- effect of abusive tax avoidance transaction on eligibility under – 4.13
- effect of examination on eligibility – 4.02
- eligibility requirements – 4.01(1), 4.03, 4.04, 7
- effect of and reliance on – 3.01
- practices and procedures – 1.01, 1.03, 4.04
- purpose – 1.01
- role of Transferred Assets in extending correction period – 9.02(2)
- submission of determination letter application for corrective amendment – 4.05, 4.06, 9.03
- substantial completion of correction – 9.04

**Self-Correction Program** – *see* “SCP”

**SEP** – *see* “Plan”, “SEP”

**SIMPLE IRA** – *see* “Plan”, “SIMPLE IRA”

**Simplified Employee Pension** – *see* “Plan”, “SEP”

**Tax-sheltered annuities** – *see* “Plan”, “403(b)”

**Terminated plan** – *see* “Plan”, “terminated”

**Transferred Assets:**

- defined – 5.01(7)
- effect on amount of Audit CAP sanction:
  - ♦ as factor in determining amount – 14.03

**Transferred Assets (continued):**

- ◆ alternate calculation of Audit CAP sanction amount – 14.04
- effect on amount of VCP fee (alternate calculation of amount) – 12.07
- extension of SCP correction period for – 9.02(2)
- SCP requirement for established practices and procedures relating to – 4.04
- VCP submission requirement relating to – 11.03(16)

**Under Examination – see also “Examination”:**

- defined – 5.07
- effect on correction period under SCP – 9.02(3)
- effect on eligibility for SCP – 4.02
- effect on eligibility for VCP – 4.02

**VCP:**

- application:
  - ◆ acknowledgement letter – 11.12
  - ◆ assembly – 11.15
  - ◆ checklist – 11.10, Appendix C
  - ◆ designation of plan type or special submission type – 11.11
  - ◆ mailing address – 11.13
  - ◆ maintaining copies of – 11.14
  - ◆ procedures, in general – 11.03, Appendix D
  - ◆ sample – Appendix D
  - ◆ streamlined – 11.02, Appendix F
- compliance fee:
  - ◆ determination of amount – 12.02, 12.03, 12.04, 12.05, 12.06, 12.07
  - ◆ form of payment – 11.05
  - ◆ role of Transferred Assets in determining amount – 12.07
  - ◆ timing of payment – 11.05, 11.06, 12.01, 12.05, 12.06(2)
- correction of failures in a terminated plan – 4.08
- defined – 1.03
- determination letter, related to failure(s) being resolved under VCP – 4.06, 5.01(4), 5.03(3), 10.05, 10.06, 10.10, 11.04(2)
- eligibility
  - ◆ abusive tax avoidance transaction, effect on eligibility – 4.13
  - ◆ examination, effect on eligibility – 4.02
  - ◆ requirements, in general – 4.01(2)
- penalty of perjury statement – 11.09
- processing of request:
  - ◆ additional failures discovered after submission of request – 10.07(5)
  - ◆ conference right – 10.07(6)
  - ◆ eligibility of submission – 10.07(2)
  - ◆ failure to reach resolution – 10.07(7)
  - ◆ issuance of compliance statement – 10.07(8)
  - ◆ modification of compliance statement – 10.07(10)
  - ◆ request for additional information – 10.07(4)
  - ◆ review – 10.07(3)

**VCP, processing of request (continued)**

- ◆ screening – 10.07(1)
- ◆ timing of correction – 10.07(9)
- ◆ verification of correction – 10.07(11)
- required documents – 11.04
  - ◆ plan document – 11.04(1)
  - ◆ determination letter application, related to failure(s) being resolved under VCP – 11.04(2)
- submission – *see “application”*

**Voluntary Correction Program** – *see “VCP”*