

Internal Revenue Service

Department of the Treasury

Date:

Employer Identification Number:

Person to Contact/ID Number:

Contact Telephone Number:

Fax Number:

E-mail Address: epcu@irs.gov

Return Reply to: IRS/EPCU

Dear Sir or Madam:

This letter is being sent to you because

A compliance check is not an audit or investigation under §7605(b) of the Internal Revenue Code or an audit under §530 of the Revenue Act of 1978.

You may also furnish any other documents or clarifying material that you believe will be helpful for us to review. Failure to provide this information could result in further action or examination of your plan.

If you would like someone else to represent the plan during this compliance check, you must submit a written power of attorney. Form 2848, *Power of Attorney and Declaration of Representative*, may be used for this purpose.

Please fax, send or e-mail your reply within 15 days from the date of this letter using the contact information referenced above. If you have questions, please contact me at the telephone number listed above.

Si desea una copia de esta carta en español, ir a nuestro sitio web en www.irs.gov/ep. A continuación, seleccione, Examinations/Enforcement y Employee Plans Compliance Unit (EPCU).

Thank you for your cooperation.

Sincerely,

Enclosure:

Hacienda Compliance Check

Plan Name:

Hacienda Compliance Check

Please provide the following information:

1) Do you **currently** sponsor a retirement plan that covers employees in Puerto Rico?

☐ Yes

☐ No

2) Have you **previously** sponsored a plan that covered employees in Puerto Rico?

☐ Yes

☐ No

If questions #1 and #2 are BOTH No, Proceed to #20.

3) If you have **previously** sponsored a plan that covered employees in Puerto Rico provide the following:

a) Plan Name _____

b) EIN associated with 5500 Filings: _____

c) Year plan terminated: _____

d) Number of Participants (end of year): _____

4) Was a determination letter upon plan termination applied for from the Hacienda?

☐ Yes

Date of the Hacienda determination letter: _____

☐ No

5) Was a determination letter upon plan termination applied for from the Internal Revenue Service (IRS)?

☐ Yes

Date of the IRS determination letter: _____

☐ No

6) Does this plan have a letter qualifying the plan from the Hacienda?

☐ Yes

Date of the initial qualifying letter: _____

☐ No

7) Has this plan been amended since receiving the initial qualification letter from the Hacienda?

☐ Yes

Proceed to question #8

☐ No

Proceed to question #10

Plan Name:

8) Were the amendments submitted to the Hacienda for approval?

☐ Yes

Date of letter: _____

☐ No

9) List the areas of the plan changed by the amendments:

10) Where is the trust holding the plan assets of this plan physically located?

(City/State/Country) _____

11) Do you sponsor a plan for employees located in any other United States (US) territory?

☐ Yes

Which US territory? _____

☐ No

12) Do you have any employees in the Continental United States?

☐ Yes

Proceed to question #12a.

☐ No

Proceed to question #12b.

a) Are they covered under the same plan as the employees located in Puerto Rico?

☐ Yes

Proceed to question # 13

☐ No

b) If you have US employees not covered under this plan, do you sponsor a retirement plan for them?

☐ Yes

☐ No

Proceed to question #14

13) If you sponsor a plan for your US employees, provide the following:

a) Plan Name _____

b) EIN associated with 5500 Filings: _____

c) Does this plan have any Puerto Rican participants?

☐ Yes

Number of participants (end of year): _____

☐ No

14) Did you make an election for this plan to be qualified under the US Internal Revenue Code (IRC)?

☐ Yes

Proceed to question #15

Plan Name:

☐ No Proceed to question #16

15) Was a determination letter filed with the Internal Revenue Service (IRS)?

☐ Yes Date of filing: _____

Date of letter: _____ Proceed to question #17

☐ No Proceed to question #16

16) Was a Letter of Intent submitted to qualify under the Internal Revenue Code to the IRS Commissioner's Representative in Puerto Rico?

☐ Yes Proceed to question #16a

☐ No Proceed to question #17

a) Date of Submission: _____

b) Date of the last amendment to the plan? _____

c) Law changes covered by latest amendment(s): _____

17) Has this plan ever received a determination letter from the Internal Revenue Service?

☐ Yes Date of the most recent determination letter: _____

☐ No

18) If you intend this plan to be qualified **only** under the laws of the Hacienda, how do you indicate that intention when completing Form 5500 - Annual Return/Report of Employee Benefit Plan? Check One.

☐ This plan uses Pension Feature Code 3C on line 8(a)

☐ This plan does not use Pension Feature Code 3C on line 8(a)

☐ Other- explain: _____

19) If you intend for your plan to qualify under the laws of the Hacienda **and** the IRC, how do you indicate that intention when completing Form 5500? Check One.

☐ This plan uses Pension Feature Code 3C on line 8(a)

☐ This plan does not use Pension Feature Code 3C on line 8(a)

☐ This plan uses Pension Feature Code 3J on line 8(a)

☐ Other-explain: _____

20) If you have never sponsored a plan for employees in Puerto Rico, but did sponsor a retirement plan subject to the Internal Revenue Code (IRC), provide the following:

a) Plan Name _____

b) EIN associated with Form 5500 Filings: _____