

**APPENDIX C PART II, SCHEDULE 9
Correction by Plan Amendment (in accordance with Appendix B)**

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

SECTION I. IDENTIFICATION OF FAILURE(S) AND PROPOSED METHOD(S) OF CORRECTION

The following failure(s) occurred with respect to the plan identified above (check failure(s) that apply)

A. § 401(a)(17) Failure in a Defined Contribution Plan
(check as applicable)

Contributions

Forfeitures

were allocated on the basis of compensation in excess of the limit under § 401(a)(17) as provided below:

Enter the plan years in which the failure occurred, the amount of the allocations in excess of § 401(a)(17) made for each plan year (including Earnings), and the number of participants affected by the failure for each plan year:

Plan Year	Amounts Allocated in Excess of § 401(a)(17)	Number of Participants Affected

Description of Proposed Method of Correction:

An additional amount has been (or will be) contributed to the plan on behalf of each of the employees who received an allocation for the year of the failure (excluding each employee for whom there was a § 401(a)(17) failure). The amount contributed for an employee is equal to the employee's plan compensation for the year of the failure multiplied by a fraction, the numerator of which is the improperly allocated amount made on behalf of the employee with the largest improperly allocated amount, and the denominator of which is the limit under § 401(a)(17) applicable to the year of the failure.

Plan Name: _____ EIN: _____ Plan #: _____

In addition, the plan will be retroactively amended to reflect the increased contribution and allocation percentages for the plan's participants.

Enter the plan years in which the failure occurred, the fraction used to determine the additional amount allocated to employees other than those for whom there was a § 401(a)(17) failure, and the total required contribution (before adjusting for Earnings) for each plan year in which the failure occurred:

Plan Year	Fraction Used to Determine the Additional Amount Allocated	Total Required Contribution (before adjusting for Earnings)

The resulting additional amount will be adjusted for Earnings from the end of the plan year in which the failure occurred through the date of the corrective contribution. The method for determining the Earnings adjustment is as follows:

Plan Name: _____ EIN: _____ Plan #: _____

Former employees affected by the failure (check one):

There are no former employees affected by the failure.

Affected former employees (or if deceased, their estate or known beneficiary) will be contacted and contributions will be made to the plan on their behalf. To the extent that an affected former employee or beneficiary cannot be located following a mailing to the last known address, the Plan Sponsor will take the actions specified below to locate that employee or beneficiary:

After such actions are taken, if an affected employee or beneficiary is not found but is subsequently located on a later date, the Plan Sponsor will make corrective contributions on behalf of the affected employee at that time.

B. Hardship Distribution Failure

Hardship distributions were made to participants under the plan. All plan participants were entitled to request hardship distributions, and all requests were evaluated in accordance with uniform eligibility standards, as described below:

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

Enter the plan years in which the failure occurred, the number of hardship distributions made for each plan year, and the number and amount of distributions made to highly compensated employees (HCEs) and nonhighly compensated employees (NHCEs) respectively, affected by the failure for each plan year.

Plan Year	Number of Hardship Distributions Made During the Plan Year	Number of Hardship Distributions Made to NHCEs	Amount of Distributions	Number of Hardship Distributions Made to HCEs	Amount of Distribution

Description of the Proposed Method of Correction:

The failure was (or will be) corrected by retroactively amending the plan to provide for the hardship distributions that were made available. The effective date of the corrective amendment is:

Plan Name: _____ EIN: _____ Plan #: _____

C. Plan Loan Failure

Plan loans were made to participants under the plan. All plan participants were entitled to request plan loans under uniform standards of eligibility, and all plan loans made satisfied the requirements of § 72(p).

Enter the plan years in which the failure occurred, the number of participant plan loans made for each plan year, and the number and amount of plan loans made to highly compensated employees (HCEs) and nonhighly compensated employees (NHCEs) respectively, affected by the failure for each plan year.

Plan Year	Number of Plan Loans Made During the Plan Year	Number of Plan Loans Made to NHCEs	Amount of Plan Loans	Number of Plan Loans Made to HCEs	Amount of Plan Loans

Description of the Proposed Method of Correction:

The failure was (or will be) corrected by retroactively amending the plan to provide for the plan loans that were made available. The effective date of the corrective amendment is: _____

D. Early Inclusion of Otherwise Eligible Employee Failure

Employees:

(check applicable boxes)

- Who had not satisfied the plan's minimum age or service requirements were treated as eligible participants on a date prior to their being eligible under the plan and were entitled to the same benefits under the plan to which they would have been entitled had they completed the minimum age or service requirements of the plan.
- Who had completed the plan's minimum age or service requirements were treated as eligible participants prior to the applicable plan entry date and were entitled to the same benefits under the plan to which they would have been entitled had they entered the plan timely.

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

The plan's minimum age or service requirements and plan entry date, as applicable, for the years of the failure were as follows:

Enter the plan years in which the failure occurred and the number of participants affected by the failure, broken down by type of employee (highly compensated employee (HCE) or nonhighly compensated employees (NHCE) respectively, for each plan year.

Plan Year	Number of NHCEs Affected by the Failure During the Plan Year	Number of HCEs Affected by the Failure During the Plan Year

Description of the Proposed Correction Method:

The failure was (or will be) corrected by retroactively amending the plan to provide for the inclusion of the ineligible employees. The effective date of the corrective amendment is: _____

Plan Name: _____ EIN: _____ Plan #: _____

SECTION II. CHANGE IN ADMINISTRATIVE PROCEDURES

Please include an explanation of how and why the failures arose and a description of the measures that will be implemented to ensure that the same failures will not recur.

SECTION III. ENCLOSURES

In addition to the applicable items listed on the Procedural Requirements Checklist for Form 8950, 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. (required)
- A copy of the plan document in effect prior to any of the amendments used to correct the failure(s). (required)
- For a § 401(a)(17) failure in a defined contribution plan, specific calculations for each affected employee or a representative sample of affected employees. (The sample calculations must be sufficient to demonstrate each aspect of the correction method proposed. For example, the determination of the fraction used to determine the additional amount to be allocated to each employee (other than those for whom there was a § 401(a)(17) failure) must be demonstrated.