

Internal Revenue Service

Department of the Treasury

Date:

Taxpayer Identification Number:

Name of Plan:

Person to Contact/ID Number:

Contact Telephone Number:

Fax Number:

Return Reply to:
IRS/EPCU

Dear Sir or Madam:

This letter constitutes a compliance check. A compliance check is not an audit or investigation under section 7605(b) of the Internal Revenue Code or an audit under section 530 of the Revenue Act of 1978.

Please provide us the information requested in the enclosed form. 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 or send the information requested in the enclosed attachment within 15 days from the date of this letter to the above referenced fax number or address. If you have questions, please contact me at the number referenced above. Thank you for your cooperation.

Sincerely,

Enclosure:
List of Items Requested

Information Request		
Name of taxpayer	Tax Identification Number / Plan Number	Year/Period ended

Our records indicate you sponsor a SIMPLE plan for the benefit of your employees; and you were sent a letter in 2006 advising you of the relief period being offered to bring these plans into compliance with the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). This period of relief expired on December 31, 2006.

Plans not in compliance with this requirement could lose all the retirement savings and tax benefits these plans provide to both the employers sponsoring them and the employees participating in them.

Each of the questions below has a purpose in the compliance check process. Each question relates to the plan listed above unless otherwise specified.

Please submit answers to each of the requested items below for our review. If you wish, you may submit a copy of the amendment updating your plan or if you are using the IRS model plan, *Form 5304-SIMPLE* or *Form 5305-SIMPLE*, and any other documents you believe may be helpful for us to review.

The process of gathering this information and the documents needed to prepare your response may raise questions. If so, please contact me at the telephone number listed in this letter or visit the Employee Plans Compliance Unit (EPCU) webpage at www.irs.gov/ep.

Please respond to the following items:

1. Has an amendment been made to your plan document to include the provisions of EGTRRA?

Yes No

If you answered yes, continue to question number 4.

2. Was the plan terminated?

Yes No

If you answered YES, what was the date of termination? _____

3. Please explain why the plan has not been amended. Then continue to question number 8.

4. Provide the names of both the company and your contact person that provided you with the amendment for your plan document. _____

5. What is the date you adopted your SIMPLE plan?

6. What is the date your document was amended?

7. Is the IRS model plan, Form 5304-SIMPLE or 5305-SIMPLE being used?

Yes No

If Yes what is the revision date of that Form? _____

If No, what plan document is being used? _____

8. Who signed the plan document (please print)?

Name and Title

9. Were all eligible employees notified regarding the amended provisions of the plan?

Yes No

10. How many employees work for the plan sponsor? _____

11. How many of those employees participate in the SIMPLE plan? _____

Contact Name (please print) _____

Title _____ Phone Number _____