

Internal Revenue Service
2637 N Washington Blvd #164
North Ogden, UT 84414

Department of the Treasury

Date:

Taxpayer Identification Number:

Plan Name:

Plan Number:

Form:

5500

Plan Year Ending:

Person to Contact/ID Number:

Contact Telephone Number:

Fax Number:

E-mail Address:

Dear Taxpayer:

This letter constitutes a compliance check. A compliance check is not an audit or investigation under Internal Revenue Code (IRC) Section 7605(b) or an audit under Section 530 of the Revenue Act of 1978. This letter is being sent to you because our records indicate you have either an unpaid minimum required contribution or funding deficiency, as reported on the return referenced above.

Please provide the information requested in the attached Form 886-A, *Explanation of Items*, within 20 days of the date of this letter. Failure to provide the information regarding the unpaid minimum required contribution or funding deficiency could result in further action or an examination of your plan. You may also furnish any other documents or clarifying materials that you believe will be helpful for us to review.

If you would like someone to represent the plan during the 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. This form may be obtained at www.irs.gov.

You may fax your response to the above referenced fax number or mail it to the address shown above. Include a daytime telephone number where you can be reached and the best time to contact you. You may obtain more information about the Employee Plans Compliance Unit (EPCU), compliance checks, our current compliance projects, and a list of frequently asked questions by visiting our website at www.irs.gov/ep. If you have questions, please contact me at the telephone number shown above during the times referenced.

Thank you for your cooperation.

Sincerely,

Enclosure:

Form 886-A, *Explanation of Items*

Form 886-A (Rev. January 1994)	Explanations of Items	Schedule number or exhibit
Name of taxpayer	Tax Identification Number / Plan Number	Year/Period ended

Funding Deficiency Questionnaire

Please have someone knowledgeable about your above referenced plan, provide the following information:

Our records show an unpaid minimum required contribution or funding deficiency reported on the return referenced above, in the amount of \$ _____.

This amount was reported on either Form 5500, *Annual Return/Report of Employer Benefit Plan*, Form 5500-SF, *Short Form Annual Return/Report of Small Employee Benefit Plan*, or Form 5500-EZ, *Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan*; or on the attached Schedule R line 6C.

1. How and when the unpaid minimum required contribution or funding deficiency was corrected. If the contribution necessary to correct this has been made or was corrected by other measures provide the supporting details. If you wish, either a copy of the subsequent year's return, copy of a cancelled check, wire transfer, or trust account statement can be submitted.

2. If the unpaid minimum required contribution or funding deficiency in the amount of \$ _____, was not corrected, please provide an explanation and outline actions taken to eliminate the unpaid minimum required contribution or funding deficiency.

3. Have you filed a funding waiver request for this plan with the IRS?
Yes No

If so, when was the request submitted and what is the current status of the waiver?

4. Have you filed a distress or standard termination request for this plan with the PBGC?
Yes No

If so, when was the request submitted, indicate if distressed or standard, and what is the current status of the request? Please provide the name of your contact person and case number if assigned.

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5. Have you filed a petition for bankruptcy with the bankruptcy court?

Yes No

If so, when was the petition filed, to which court and under which chapter. What is the Bar Date and current status of the filing?
