

**APPENDIX C PART II, SCHEDULE 1**  
**Interim and Certain Discretionary Nonamender Failures**

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

**Instructions:**

- (1) This Schedule 1 can be used to report the correction of a failure to timely adopt good faith, interim amendments, or discretionary amendments required because of the plan's implementation of an optional law change. Correction under this Schedule 1 results in the corrective amendment being treated as if it had been timely adopted for purposes of determining the availability of the extended remedial amendment period. Thus, a Plan Sponsor may use this Schedule 1 for the failure to adopt a required interim or discretionary amendment ONLY if the corrective amendment was adopted before the expiration of the plan's extended remedial amendment period (as determined under Rev. Proc. 2007-44) for that amendment. If the corrective amendment was adopted after the expiration of the extended remedial amendment period, then the Plan Sponsor must use Appendix C Part II, Schedule 2.
- (2) In accordance with (1) above, this Schedule 1 may be used to correct the failure to timely adopt a discretionary amendment required because of the plan's implementation of an optional law change. For other failures to operate the plan in accordance with plan terms, do not use this Schedule 1.
- (3) All corrective amendments must be properly identified. Separate signed and dated amendments should be submitted. If the amendments are incorporated into a signed and dated restated document, the VCP submission must specify the page and section of the document that contains the amendment.

**SECTION I. IDENTIFICATION OF FAILURES**

(1) Were the amendments used to correct the failures under this Schedule 1 adopted before the expiration of the applicable extended remedial amendment period? Check applicable box and follow applicable instruction below:

- YES  
 NO

If "Yes," proceed to (2) of this Section 1.

If "No," STOP - do NOT use this Schedule 1.

In cases where late or non-amender failures are corrected after the expiration of the plan's extended remedial amendment period, use Schedule 2.

(2) Were the amendments adopted to correct the failure to timely adopt interim amendments or amendments required to implement optional law changes (see section 6.05(3)(a) of Rev. Proc. 2013-12)?

- YES  
 NO

If "Yes," proceed to (3) of this Section I.

If "No," STOP - do NOT use this Schedule 1

Plan Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Plan #: \_\_\_\_\_

(3) The Plan Sponsor identified did not timely adopt amendments for the following:

(List each statutory, regulatory, or other requirement for which the Plan was not timely amended, and specify for each such requirement the published cumulative list in which such requirement appears and the location of the corrective amendment in the documents included with the VCP submission (for example, by amendment number and paragraph number, or in the case of a restated plan, by page and section number). Do not use a general statement referring only to a cumulative list or statute. For instance, the following description would not be acceptable: "All interim amendments associated with the 20XX cumulative list [or the Pension Protection Act of 2006 (PPA)] were not timely adopted.")

Attach additional pages as needed. Label the attachment "Identification of Nonamender Failures" and include the plan name, plan sponsor's EIN and plan number on each page.)

**SECTION II. DESCRIPTION OF PROPOSED METHOD OF CORRECTION**

The Plan Sponsor has adopted amendments reflecting the items listed in Section I (3) of this Appendix C, Schedule 1. These amendments are effective retroactive to the effective dates of the specific provisions contained in the amendments. The signed and dated amendments have been enclosed with this submission.

Plan Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Plan #: \_\_\_\_\_

**SECTION III. CHANGE IN ADMINISTRATIVE PROCEDURES**

The Applicant has taken the following step(s) to ensure that the failure(s) will not recur:

**SECTION IV. ENCLOSURES**

In addition to the applicable items listed on the Procedural Requirements Checklist for Form 8950, the Plan Sponsor encloses copies of the signed and dated amendments used to correct the failure(s) identified in Part I of this Schedule 1.