

APPENDIX F, SCHEDULE 1
Interim and Certain Discretionary Nonamender Failures

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

PART I. IDENTIFICATION OF FAILURES

A. Interim Amendments

The plan identified above was not amended timely for (check all failures that apply)

- ☐ Good faith amendments under the Economic Growth and Tax Relief Reconciliation Act of 2001 (“EGTRRA”) required under Notice 2001-42 (for details see Notice 2001-57). If the Plan Sponsor failed to timely adopt one or more good faith amendments required for the plan to comply with EGTRRA, then check the box on the left and check the applicable amendments below:
- ☐ The increased limit on annual additions under § 415(c) (applies to defined contribution plans that do not incorporate § 415(c) by reference)
 - ☐ Modification of top heavy rules under § 416 (applies to both defined benefit and defined contribution plans)
 - ☐ Vesting requirements for employer matching contributions under § 411 (applies to plans that provided for employer matching contributions that do not vest as rapidly as any of the schedules provided for under § 411(a)(12))
 - ☐ Modification of rules relating to eligible rollover distributions under §§ 401(a)(31)(A), 401(a)(31)(C), 402(c)(4), and 402(c)(8) (applies to both defined benefit and defined contribution plans)
 - ☐ Repeal of the multiple use test under Treasury Regulations § 1.401 (m)-2 (applies to § 401(k) plans that were formerly subject to the multiple use test)
 - ☐ Suspension period following hardship distribution (required for plans subject to the safe harbor requirements of § 401(k)(12) or § 401(m)(11))
 - ☐ Plan provisions prohibiting loans to any owner-employee or shareholder-employee (required for plans that provide loans to participants but prohibit the making of loans to owner-employees or Subchapter S shareholder-employees)
- ☐ The automatic rollover provision under § 401(a)(31)(B), as described in Notice 2005-5 (applies to both defined benefit and defined contribution plans)
- ☐ The final and temporary regulations under § 401(a)(9) (interim amendment required for defined contribution plans; defined benefit plans have until the end of the extended EGTRRA remedial amendment period to amend. See Rev. Procs. 2002-29 and 2003-10.
- ☐ Guidance relating to the prescribed mortality table under § 415(b)(2)(E)(v) or the applicable mortality table under § 417(e)(3)(A)(ii)(I), as described in Rev. Rul. 2001-62 (applies to defined benefit plans.)
- ☐ Interim amendments, as described in Rev. Proc. 2007-44 or its successors. If the plan failed to adopt one or more amendments required for the plan to comply with a law change, then check the box on the left and check the applicable amendments below:
- ☐ Final §§ 401(k) and 401(m) regulations (plans with 401(k) and 401(m) provisions must comply with the regulations for plan years beginning on or after January 1, 2006)
 - ☐ Prohibited allocation of securities in an ESOP maintained by a S-Corp. pursuant to § 409(p)

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- ☐ Retroactive annuity starting date provisions pursuant to Treasury Regulations § 1.417(e)-1 (required for plans that provide for retroactive annuity starting dates)
- ☐ Final regulations regarding low normal retirement age (§ (1.401(a)-1(b)(2))
- ☐ Amendments to § 1.411(d)-3 of the final regulations
- ☐ Final regulations under § 415
- ☐ Other (i.e., any other interim amendment that complies with the requirements in Rev. Proc. 2007-44 or its successors). Please list:

B. Implementation of Applicable Optional Law Changes (defined in section 6.05(3) of Rev. Proc. 2008-50)

The plan identified above was not amended timely for (check all failures that apply):

- ☐ Optional good faith EGTRRA amendments under Notice 2001-42 (for details, see Notice 2001-57). If the Plan Sponsor implemented any of the optional law changes and failed to adopt good faith amendments timely to conform the plan to its operation, then check the box on the left and check the applicable amendments below:
 - ☐ Increasing the limit on compensation (under § 401(a)(17)) that is taken into account for the purpose of determining allocations in a defined contribution plan or benefits in a defined benefit plan.
 - ☐ Disregarding amounts attributable to rollovers in determining the value of an employee's vested accrued benefit subject to involuntary distribution pursuant to § 411(a)(11)(D)
 - ☐ Increasing the contribution limit for elective deferrals on account of the increased limitation under § 402(g) or, in the case of a SIMPLE 401(k) plan, § 408(p)(2)
 - ☐ Adding types of rollovers accepted by the plan pursuant to EGTRRA §§ 641, 642, and 643 (available for rollovers accepted after December 31, 2001)
 - ☐ Providing for catch-up contributions pursuant to § 414(v)
 - ☐ Adding "severance from employment" as a distributable event pursuant to §§ 401(k)(2) and 401(k)(10)
 - ☐ Increasing the limit on a participant's benefit pursuant to § 415(b)
- ☐ Final §§ 401(k) and 401(m) regulations (optional for plan years beginning before January 1, 2006, the earliest possible plan year in which regulations could be effective: plan year ending after December 29, 2004)
- ☐ Permitting participants to designate elective deferrals as Roth contributions pursuant to § 402A

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- ☐ Permitting deemed individual retirement accounts pursuant to § 408(q)
- ☐ Final regulations under § 409(p) regarding ESOPs holding S-Corp stock
- ☐ Other amendments relating to implementation of optional law changes, Please list:

PART II. DESCRIPTION OF METHOD OF CORRECTION

The Plan Sponsor has adopted amendments that satisfy the requirements of all of the items checked in Part I of this Appendix F, Schedule 1 retroactively to the effective dates of the specific provisions contained in the amendments. The executed amendments have been enclosed with this submission.

PART III. CHANGE IN ADMINISTRATIVE PROCEDURES

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

PART IV. ENCLOSURES

In addition to the applicable enclosures listed on Appendix F, the Plan Sponsor encloses copies of the signed and dated amendments used to correct the failure(s) identified in Part I of this Appendix F, Schedule 1.