

APPENDIX F, SCHEDULE 6
Employer Eligibility Failure (401(k) and 403(b) Plans only)

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

PART I. IDENTIFICATION OF FAILURE

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

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403(b) Plans

The plan was intended to satisfy the requirements of § 403(b) but was adopted by a Plan Sponsor that was not a tax-exempt organization described in § 501(c)(3) or a public educational organization described in § 170(b)(1)(A)(ii).

The type of organization sponsoring the Plan during the period of the failure was:

The failure occurred during the following plan year(s): _____

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Section 401(k) Plans

The plan was intended to include a qualified cash or deferred arrangement and satisfy the requirements of §§ 401(a) and 401(k) but was adopted by an employer that failed to meet the eligibility requirements to establish a § 401(k) Plan.

Describe why the employer was ineligible to maintain the § 401(k) plan:

PART II. DESCRIPTION OF PROPOSED METHOD OF CORRECTION

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Section 403(b) Plans

1. All contributions under the plan ceased as of _____. (Insert date beginning no later than the date the application under VCP was filed.)
2. No new employee or employer contributions will be permitted in the future.
3. The assets in the plan will remain in the trust, annuity contract, or custodial account and will be distributed no earlier than the occurrence of one of the permitted events under § 403(b)(7) or § 403(b)(11).

Plan Name: _____

EIN: _____

Plan #: _____

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Section 401(k) Plans

1. All contributions under the plan ceased as of _____. (Insert date beginning no later than the date the application under VCP was filed.)
2. No new employee or employer contributions will be permitted in the future.
3. The assets in the plan will remain in the trust, annuity contract, or custodial account and will be distributed no earlier than the occurrence of one of the permitted events under § 401(k).

PART III. 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 occur.