



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

7.11.8

JULY 21, 2023

## EFFECTIVE DATE

(07-21-2023)

## PURPOSE

- (1) This transmits revised IRM 7.11.8, Employee Plans Determination Letter Program, EP Determinations Closing Agreement Program.

## MATERIAL CHANGES

- (1) Updated IRM 7.11.8.2.4 (2) for instructions for preparing the package of documents to be sent to the deposit unit.
- (2) Updated IRM throughout for editorial changes and revenue procedures.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.11.8, dated September 8, 2022.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

Eric D. Slack  
Director, Employee Plans  
Tax Exempt and Government Entities



7.11.8  
EP Determinations Closing Agreement Program

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7.11.8.1  
(09-30-2019)  
**Program, Scope and Objectives**

- (1) **Purpose:** This IRM discusses procedures for Employee Plans (EP) specialists who prepare closing agreements when they discover qualification failures during a determination letter (DL) application review.
- (2) **Audience:** Employee Plans (EP) Determinations and Quality Assurance (QA) staff.
- (3) **Policy Owner:** Director, Employee Plans.
- (4) **Program Owner:** Employee Plans.
- (5) **Program Goals:** The goal of EP Determinations is to ensure that plans comply with the tax laws by reviewing applications for determination letters, opinion letters, and advisory letters, and to protect the public interest by applying the tax law with integrity and fairness to all. To protect plan participants and retirement savings, one goal of the closing agreement program is to avoid plan disqualification.

7.11.8.1.1  
(09-30-2019)  
**Background**

- (1) A retirement plan is considered to be qualified if it meets the requirements of IRC 401(a) in form and operation. A qualified plan is entitled to favorable tax treatment.
- (2) The EP Determination Letter Program is in place to help taxpayers understand the applicable tax laws governing retirement plans and ensure that their plans comply accordingly. This program is responsible for issuing certain letter rulings, determination letters, opinion letters, advisory letters and approval letters.
- (3) EP Determinations may enter into a closing agreement with a plan sponsor to resolve compliance failures that become apparent during a determination letter (DL) application review.
- (4) See these IRMs for other closing agreement procedures:
  - a. Procedures relating to closing agreements originating in the office of EP Technical. See IRM 7.2.1, TE/GE Closing Agreements, Closing Agreements Originating in EP Technical.
  - b. IRM 7.2.2, TE/GE Closing Agreements, Employee Plans Compliance Resolution System (EPCRS) - Procedures for closing agreements entered into under the Employee Plans Compliance Resolution System (EPCRS).
  - c. IRM 7.2.4, TE/GE Closing Agreements, Employee Plans Voluntary Closing Agreement Requests - Procedures EP Voluntary Compliance follows to process requests for closing agreements under EP Voluntary Closing Agreement Procedures.

7.11.8.1.2  
(12-01-2021)  
**Authority**

- (1) The IRS Commissioner may enter into and approve a written closing agreement with any person relating to the liability of such person with respect to any internal revenue tax for any taxable period ending before or after the date of such an agreement. (IRC 7121 and regulations).
- (2) Treasury Regulation section, 26 CFR 301.7121-1(a) allows the IRS to enter into a closing agreement in any case in which there appears to be an advantage permanently and conclusively closing the case, or if the taxpayer shows good and sufficient reasons for a closing agreement, and the Commis-

## 7.11 Employee Plans Determination Letter Program

sioner determines that the United States will not sustain any disadvantage by entering an agreement. (26 CFR 301.7121-1(a)).

- (3) The Commissioner delegates to the Tax Exempt and Government Entities Division (TE/GE) Commissioner, in cases under their jurisdiction to enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person, or the person or estates for whom he or she acts (Delegation Order 8-3, IRM 1.2.2.9.3(12)).
- (4) This authority to enter into a closing agreement is further delegated to the Director, Employee Plans and the Director, EP Rulings and Agreements (EP R&A). The authority delegated does not, however, include the authority to set aside any closing agreement, which is retained by the Commissioner. (IRM 7.2.1.8, Modification of Closing Agreements, below).
- (5) A complete list of Delegation Orders governing Employee Plans Rulings and Agreements can be found on IRS.gov at <https://www.irs.gov/privacy-disclosure/delegation-orders-and-policy-statements-by-process>.

### 7.11.8.1.3 (12-01-2021) Acronyms

- (1) This table lists commonly used terms and provides their definitions.

<b>Term</b>	<b>Definition</b>
<b>ACH</b>	<b>Automated Clearing House</b>
EP	Employee Plans
EPCRS	Employee Plans Compliance Resolution System
EP R&A	Employee Plans Rulings and Agreements.
QA	Quality Assurance
DL	Determination Letter
OCS	Operational Compliance Statement
PII	Personally Identifiable Information
POA	Power of Attorney
TEDS	Tax Exempt Determinations System
TE/GE	Tax Exempt and Government Entities
PDFW	Plan Document Failure Worksheet
VCP	Voluntary Correction Program

7.11.8.2  
(12-01-2021)  
**Specialist's  
Responsibilities for  
Processing a Closing  
Agreement**

- (1) A closing agreement constitutes an agreement between the IRS and the plan sponsor that:
  - a. Is binding for the tax matters identified in the agreement for the periods specified.
  - b. Allows plans to continue to maintain their tax favored status.
- (2) Your responsibilities for processing a case using a closing agreement:
  - a. Prepare a plan document failure worksheet to be included in the case file.
  - b. Submit documents to your front-line manager for approval.
  - c. Prepare case for the closing agreement process.
  - d. Determine the correction and sanction amount.
  - e. Prepare the closing agreement.
  - f. Prepare the case for closing.

7.11.8.2.1  
(12-01-2021)  
**Preparing the Case for  
the Closing Agreement  
Process**

- (1) To determine if a case meets the requirements for a closing agreement:
  - a. Completely resolve any other issues not related to the closing agreement before you begin the closing agreement.
  - b. Ensure the issue involves a Qualification Failure, as described in Rev. Proc. 2021-30, Section 5.
  - c. Fully research and develop all issues for the proposed closing agreement and document the case file.
  - d. Get approval from your manager to start the closing agreement process.
  - e. Complete the Plan Document Failure Worksheet (PDFW). See Exhibit 7.11.8-1, Plan Document Failure Worksheet for an example of the worksheet. A blank version can be found on the shared server in the "Closing Agree" folder under "Forms".

**Note:** If the plan already received a Compliance Statement from the Voluntary Correction Program (VCP) and you find an additional defect, consult your manager.

**Reminder:** Don't list any personally identifiable information (PII) such as the plan sponsor or plan name in the email subject line.

- (2) If the issue is an Operational Failure, as described in Rev. Proc. 2021-30, Section 5, that involves a year for which the statute of limitations is open, refer the issue to EP Examinations using the procedures in IRM 7.11.10, EP Examination and Fraud Referral Procedures.
- (3) If the failure is an operational failure which resulted in the Employer adopting a retroactive amendment to reflect plan operation, your manager and Area Manager will need to approve the PDFW.
- (4) After you've received your manager's approval, inform the plan sponsor of your findings and the potential need for a closing agreement.
  - a. Either call the plan sponsor or Power of Attorney (POA) to describe the closing agreement program process or send them a Closing Agreement Offer Letter (changing to a 6480 letter once approved). An example of the letter can be found in Exhibit 7.11.8-2, *Closing Agreement Offer Letter*. A blank version is on the shared server in the "Closing Agree" folder under "Forms".

## 7.11 Employee Plans Determination Letter Program

- b. Explain to the plan sponsor or POA that before we can continue with the closing agreement process, the plan sponsor must agree, verbally or in writing, to enter into the EP Determinations Closing Agreement Program. If the plan sponsor verbally agrees to enter into a closing agreement, make note of the plan sponsor's agreement in the case file.

7.11.8.2.2  
(12-01-2021)

### Determining Correction and Sanction Amount

- (1) To correct the failure:
  - a. For non-amender cases, secure a corrective amendment (if the plan sponsor hasn't already amended the plan).
  - b. For all other cases, consult with your manager for the appropriate correction. Refer to Rev. Proc. 2021-30, Appendices A and B, for some common correction methods.
- (2) The IRS imposes a sanction for qualification failures. The non-amender sanction amounts are determined using a percentage of the VCP user fees as noted in Rev. Proc. 2021-30, Section 14.04 and Rev. Proc. 2023-4, Appendix A.10, updated annually.
- (3) Non-amender sanction amounts generally aren't negotiable. However, consider reducing the sanction if the:
  - a. Plan sponsor can prove undue financial hardship.
  - b. Plan amendment was timely adopted but doesn't satisfy the qualification requirements of the Code.

**Note:** Gather the facts and present them to the manager to evaluate a sanction reduction.

**Note:** In most cases, the sanction won't be reduced to less than the VCP user fee applicable to the plan.
- (4) For failures other than non-amender failures, the sanction is a negotiated amount and determined based on facts and circumstances. See Rev. Proc. 2021-30, Section 14.01. Generally, the amount will not be less than the VCP user fee that applies to the plan.
- (5) Discuss the information and determine a sanction range with your manager which you must negotiate with the plan sponsor.

7.11.8.2.3  
(09-08-2022)

### Preparing the Closing Agreement

- (1) Once you've reached an agreement on the sanction amount, prepare the closing agreement. State the issue clearly so it leads to only one interpretation.
 

**Note:** Sample closing agreements are on the shared server in the "Closing Agree" folder under "Sample closing agreements" as a starting point. Make a reasonable, good-faith effort to fully prepare these documents and customize them to your case.
- (2) When you complete the closing agreement, secure email the following documents to your group manager:
  - a. Plan Document Failure Worksheet (PDFW).
  - b. The closing agreement.
  - c. The operational compliance statement for any non-amender failure. (Find an example in Exhibit 7.11.8-3, *Example - Operational Compliance*)

*Statement* and a blank version on the shared server in the “Closing Agree” folder under “Operational Compliance Statements”.)

**Reminder:** Don't include PII in the email subject line.

- (3) The manager reviews these documents and forwards them to the Area Manager who will either approve or return them with suggested changes.
- (4) After the manager and senior manager approve the closing agreement, send the closing agreement to the plan sponsor with a Letter 1595 and Letter 937-A to the POA. Get the manager's approval if you change any part of the closing agreement or operational compliance statement.
- (5) Mail the following documents to the taxpayer:
  - a. Closing Agreement Cover Letter.
  - b. The Instructions for Execution of Closing Agreement from shared server.
  - c. Two copies of the final closing agreement (one for taxpayer records).
  - d. Two copies of operational compliance statement (one for taxpayer records), if applicable.
  - e. Form 3244-A (use the version on the shared server in the “Closing Agree” folder because it has directions and explains the required items that the taxpayer will need to complete when they submit their payment through Pay.gov).

**Note:** Use Letter 1595 on the shared server and include your contact information. The specialist must explain to the taxpayer/POA that they must return the signed closing agreements, sanction (via payment through Pay.gov), and operational compliance statement(s) to the Specialist.

**Note:** Find an example of the letter in Exhibit 7.11.8-4, *Final Closing Agreement Cover Letter* and a blank version on the shared server in the “Closing Agree” folder.

- (6) If the plan sponsor/POA doesn't respond to the Final Closing Agreement Cover Letter within two weeks, send a 6480-A (10-day Letter) and a copy of the original 1595 letter with your manager's approval.

**Note:** An example of the 6480-A Letter is in Exhibit 7.11.8-5, *Closing Agreement 10-Day Letter*. A blank version is on the shared server in the “Closing Agree” folder under “Forms”.

- (7) Explain to the plan sponsor or POA that they must return the following documents to your address:
  - a. The signed and dated closing agreements.
  - b. Confirmation of payment through Pay.gov.
  - c. Signed and dated copies of operational compliance statements, if applicable.

**Exception:** The plan sponsor may fax the signed closing agreements if they (or POA, if the Form 2848 authorizes the POA to sign the agreement) request to do so by phone. Document the chronology record with the contact date and note that the plan sponsor or POA wishes to send the closing agreement by fax.

## 7.11 Employee Plans Determination Letter Program

- (8) After discussing the case with the plan sponsor and sending the Final Closing Agreement Cover Letter packet, email the Pay.gov representative the taxpayer's name, the taxpayer's EIN and plan number, and the sanction amount.
- (9) Once payment, is submitted through Pay.gov, the Pay.gov contact will pull the Form 3244-A and any supporting documents and email them to the specialist.

**Note:** If the wrong payment type or amount is received or the documents were signed by an unauthorized signer, a 1595-B letter should be prepared and sent to the plan sponsor.

- (10) If you received the signed closing agreements from the taxpayer and not the documents needed from Pay.gov to send the packet to Kansas City, send an email to the Pay.gov contact.
- (11) Prepare Letter 1595-D for the plan sponsor and a Letter 937-A to all POAs authorized to receive correspondence. Secure email the: Letter 1595-D, employer signed closing agreement and compliance statement to your manager. Don't include PII in the subject line.

### 7.11.8.2.4 (07-21-2023)

#### Final Processing Steps for a Closing Agreement

- (1) Area Manager, EP Determinations duties: When the Area Manager receives a complete and accurate closing agreement packet, sign the closing agreement, and the 1595-D letter.
  - a. Email a copy of the signed closing agreement to the specialist.
- (2) Specialist Duties: Upon receipt of a copy of the approved closing agreement from Area Manager, the Specialist will:
  - a. Mail a copy of closing agreement to the plan sponsor for their records with Letter 1595-D.
  - b. Mail a copy of closing agreement to the POA with Letter 1595-D and 937-A, if applicable.
  - c. Prepare a package of the following documents to send to the deposit unit:
    - 1. The package will include the Form 3210 and all items listed on the Form 3210:
    - 2. Cover memorandum
    - 3. One copy of the Closing Agreement/OCS
    - 4. Form 5734
    - 5. Form 3244A
    - 6. Remittance (check or ACH Transaction Detail)
    - 7. Voucher Number (Tracking ID#) if paid through Pay.gov. Must be documented on 3210

**Note:** Find an example of the Cover Memo in Exhibit 7.11.8-6, Cover Memo and a blank version on the shared server in the "Closing Agree" folder under "Forms".

- d. If a check was received for the sanction, mail the package to the deposit unit overnight via UPS  
Kansas City Submission Processing Center  
Attn: Name of Supervisory Financial Technician, Manual Deposit

Unit, Stop 7777  
333 W. Pershing Road  
Kansas City, MO 64108

- e. If the sanction was received electronically (via Pay.gov), submit the package to the Mailbox: \*CFO:CFM Pay.Gov Closing Agreements. RACS-ANMF. The Form 3210 and Cover Memo should be addressed to the same mailing address to the attention of "KC RACS Unit Stop 6264."
- f. Keep a copy of the closing agreement packet in the non-disclosable folder within TEDS per IRM 7.11.8.2.4(2)(e) and add the signed acknowledged Form 3210 to verify the Campus received it.
- g. Make sure the copy of the Closing Agreement packet, Letters 1595-D and, 937-A are in TEDS in the non-disclosable folder before you close the case.
- h. Close the case under normal closing procedures.

7.11.8.3  
(12-01-2021)  
**Miscellaneous Issues**

- (1) Contact your manager if any of these situations occur because they could affect issuing a closing agreement:
  - a. Withdrawal of a DL application.
  - b. Request for relief under the Voluntary Correction Program (VCP). See IRM 7.11.1.20.1, Protecting VCP Eligibility.
  - c. Discovery of additional plan failures.
- (2) If the plan sponsor elects to withdraw its application instead of entering into a closing agreement, or the case is being closed incomplete after they were notified of the potential non-amender failures, notify Quality Assurance via secure email and follow the withdrawal procedures in IRM 7.11.1.17, Withdrawal of Applications.

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Exhibit 7.11.8-1 (12-01-2021)  
 Plan Document Failure Worksheet

Plan Document Failure Worksheet

Specialist Name:	
Group Number:	SEID:
Phone Number:	Fax Number:
Date issue discussed with manager and received managerial approval:	

Plan Information

1. Sponsor / Employer:	
2. Sponsor / Employer Address: (Street, City, State ZIP)	
3. POA:	
4. POA Address: (Street, City, State ZIP)	
5. POA Phone Number:	
6. EIN:	
7. EDS Case Number:	
8. Plan Name:	
9. Plan Number:	
10. Plan Type:	
11. Plan Year End:	12. Sponsor / Employer Tax Year End:
13. Application (check one): <input checked="" type="radio"/> 5300 <input type="radio"/> 5307 <input type="radio"/> 5310	
14. Revocation Basis (check one): <input checked="" type="radio"/> Form <input type="radio"/> Operational <input type="radio"/> Both	
15. Sanction Amount ( <input checked="" type="radio"/> fixed fee or <input type="radio"/> OMPA):	
16. Number of Participants:	Assets:
17. Date of Prior Determination Letter and applicable CL ruled on (if any):	
18. Control Date:	
19. Is there a related VC application or compliance statement? (if so, please submit the information)	
20. Application on-cycle / deemed on-cycle? (Please explain if deemed on-cycle)	

Revised 07-2021

Exhibit 7.11.8-1 (Cont. 1) (12-01-2021)  
Plan Document Failure Worksheet

Plan Document Failure Worksheet (con't)

Issue Summary

Please include a description of the failure, including Code section(s), date amendment was due and date correction was adopted, if applicable.

If operational, please provide the following additional information:

1. Years affected,
2. Participants affected (HCE v. NHCE),
3. Total number of HCEs and NHCEs,
4. Copy of the applicable plan section(s) / amendment,
5. Spreadsheet showing what occurred in operation v. what should have occurred if the plan provision was followed,
6. Correction amount, and
7. **IF THE FAILURE CAN BE CONSIDERED A 411(d)(6) VIOLATION**

Revised 07-2021

Page 2 of 2

**Exhibit 7.11.8-2 (12-01-2021)  
Closing Agreement Offer Letter**

<b>Internal Revenue Service</b>	<b>Department of the Treasury</b>
Date: [redacted]	Person to Contact / ID number: [redacted]
Response Due: [redacted]	Contact phone & fax Number: [redacted]
[redacted]	Plan Name and Number: [redacted]
	Refer Reply to: [redacted]

Dear Sir or Madam:

During our review of a determination letter application filed for the above plan, we noted that your plan was not amended on or before the expiration of the applicable remedial amendment period under section 401(b) of the Internal Revenue Code (the Code) to comply with the provisions listed on the attachment.

Since appropriate amendments were not adopted within the applicable remedial amendment period, your plan is no longer in compliance with the qualification requirements of section 401(a) of the Code. In order to avert disqualification of your plan, we are offering to enter into a closing agreement under section 7121 of the Code to resolve the failure to timely amend your plan for the items listed on the attachment. The closing agreement process will require you to: 1) execute a closing agreement document which confirms that the Internal Revenue Service will treat your plan as timely amended for the provisions listed on the attachment; 2) pay a nonnegotiable cash sanction to the U.S. Treasury for the amount listed on the attachment; and 3) certify that the plan was operated in accordance with the provisions listed on the attachment for the period in which the form of the plan was not in compliance with these statutory and regulatory requirements.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Employee Plans Specialist

Enclosure: Attachment

cc: [redacted]

**Exhibit 7.11.8-3 (05-31-2017)**

**Example - Operational Compliance Statement**

“The [Profit Sharing/Defined Benefit/Money Purchase/Cash Balance] Plan of [Employer Z] was operated in compliance with the requirements of the final and temporary regulations under section 401(a)(9) of the Code relating to minimum required distributions for the period January 1, -----, 2003 (or first day of 2003 plan year if operating on fiscal year) -(enter date of adoption of 401(a)(9) amendment).]

\_\_\_\_\_  
Employer Date

Exhibit 7.11.8-4 (09-08-2022)

Final Signed and Approved Closing Agreement Transmittal Letter

Hide Selectable Paragraph Pages

Show Selectable Paragraph Pages

Clear All Fields

Print Form



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities

Date:

Taxpayer ID number:

Person to contact:

Name:

ID number:

Telephone:

[Select]

Dear [Name] :

We enclosed a copy for your records.

If you have questions, you can contact the person shown at the top of this letter.

Check if using an Image File signature.  Check if using Script font to type in a signature.

Enclosures:

Copy of the signed closing agreement

cc:

Hide blank fields.

Letter 1595-D (Rev. 3-2022)  
Catalog Number 39839R

**Exhibit 7.11.8-5 (12-01-2021)**  
**Closing Agreement 10-day Letter**



Department of the Treasury  
 Internal Revenue Service  
 Tax Exempt and Government Entities

Date:

Employer ID number:

Plan name:

Plan number:

Person to contact:

Name:

ID number:

Telephone:

Fax:

Response due date:

Dear Applicant:

**Why you're receiving this letter**

On [xx/xx/xxxx], we sent Letter 1595, Final Closing Agreement Request for Taxpayer Signature Transmittal, with enclosures for a closing agreement for the plan shown above. We haven't received the signed closing agreement document, signed operational compliance statement and required sanction payment.

**What you need to do**

- Send the signed closing agreement document and signed operational compliance statement by the response due date. See instructions on the enclosed Letter 1595.
- Submit the sanction payment. See instructions on the enclosed Letter 1595.

When we receive the signed closing agreement and the required sanction payment, we will countersign and return a copy to you. When we sign the closing agreement, we accept the closing agreement and it becomes a final settlement of the tax and plan qualification issues described in the closing agreement.

If we don't receive the items by the response due date, we'll process your application based on the information we have. This could result in a determination that your plan isn't qualified for favorable tax treatment.

If you have questions, you can call the contact person shown above.

Enclosures:

Copy of Letter 1595

Closing Agreement

[Operational Compliance Statement]

cc: [authorized representative or appointee]

**Letter 6480-A (5-2022)**  
 Catalog Number 66470M

Exhibit 7.11.8-6 (05-31-2017)  
Cover Memo

	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224
DATE:	
MEMORANDUM FOR:	Kansas City Submission Processing Center 333 W. Pershing Rd. Attn: XXXX XXXXX, Manual Deposit Stop 7777 Kansas City, MO 64108
FROM:	TE/GE Division, Employee Plans Your Name XXXX Street Room XXXX City, XX XXXXX-XXXX
SUBJECT:	EP Closing Agreement under Audit Closing Agreement Program

Attached is a closing agreement as noted:

Payer's Name:  
Payer's EIN:  
Payer's Address:

XXXXXXXXXXXXXXXXXXXX Plan #xxx.

The closing agreement should be routed to the accounting branch for assessment and credit. The assessment should be made as a Non-Master File assessment, true tax class 6, abstract number 139. (Please refer to IRM 3.17.46.6.5 for processing instructions.)

There are to be no refunds of monies under this closing agreement.

If you have any questions, please contact me at (xxx) xxx-xxxx.

Thank You.

Attachment:

**Exhibit 7.11.8-7 (12-01-2021)****Instructions for Execution of Closing Agreement**

## a. Instructions for Execution of Closing Agreement

1. A copy of the Closing Agreement **must** be signed. We have provided two copies, one for your records and one to return signed.
2. The name of the taxpayer must be stated accurately.
3. The Closing Agreement may relate to one or more years, but it may only pertain to one plan. Therefore, if the Employer desires a Closing Agreement for more than one plan, **separate** Closing Agreements will be required and prepared.
4. If an attorney or agent signs a Closing Agreement for the taxpayer, the power of attorney (or a copy) authorizing that person to sign must be attached to the Closing Agreement. If a Closing Agreement is made for a year when a joint income tax return was filed by a husband and wife, it should be signed by or for both spouses. One spouse may sign as an agent for the other if the document (or a copy) specifically authorizing that spouse to sign is attached to the closing agreement.
5. If a fiduciary signs a Closing Agreement for a decedent or an estate, an attested copy of the letters testamentary or the court order authorizing the fiduciary to sign as well as a certificate of recent date that the authority remains in full force and effect must be attached to the Closing Agreement. If a trustee signs, a certified copy of the trust instrument or a certified copy of extracts from that instrument must be attached showing:
  - a. The date of the instrument.
  - b. That it is or is not of record in any court.
  - c. The names of the beneficiaries.
  - d. The appointment of the trustees, the authority granted, and any other information necessary to show that the authority extends to federal matters; and
  - e. That the trust has not been terminated and that the trustee appointed is still acting. If a fiduciary is a party, Form 56, Notice Concerning Fiduciary Relationship, is required.
6. If the taxpayer is a corporation, the Closing Agreement must be dated and signed with the name of the corporation, the signature and title of an authorized officer or officers, or the signature of an authorized attorney or agent. It is not necessary that a copy of an enabling corporate resolution be attached. Refer to 26 CFR 601.504(b)(2)(ii) for information relating to dissolved corporations.

## b. Steps to make Sanction Payment at Pay.gov

1. In the search box, search 3244A.
2. Search should yield "IRS TEGE EP Closing Agreement Payment Posting Voucher".
3. Click "Continue to Form".
4. Fill out form per instructions and click "Continue".

(Taxpayer Information, EIN and Amount should be the same as reflected in the closing agreement. Use the 3-digit plan number in the closing agreement. If

**Exhibit 7.11.8-7 (Cont. 1) (12-01-2021)****Instructions for Execution of Closing Agreement**

there is no plan number, use "999". Tax Period year and month and Transaction Date will correspond to the date submitting the payment.)

5. Fill out payment screen as per instruction.
6. On the Review and Submit page, check "I would like to receive an email confirmation of this transaction." It will ask for one or two email addresses to send confirmation of the payment. Please put the agent working your case as one of the emails to receive confirmation. (Note this part is optional but it helps the process if something goes wrong).
7. Upon completion of the submission process, you will receive a payment tracking number. Please record the tracking number and provide this number to the agent with your executed closing agreement.

Exhibit 7.11.8-8 (12-01-2021)  
Form 5734

Non-Master File Assessment Voucher					
1. Name and address  XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX			2. Document locator number (DLN)		3. Taxpayer identification number  XX-XXXXXXXX
4. Type of tax  Closing Agreement		5. Form number  N/A	6. Period  20yyymm Plan 00x		
9. Tax					\$
10. Penalty		I. R. Code Section or type of Penalty	Trans. Code	Amount	
		District Code 31/IRC 7121	240	\$xx000	
11. Interest					None
12. Total (Sum of Lines 9, 10 and 11)					\$xx000
13. Reason for assessment  Closing Agreement – See Attached					
14. Signature of preparer Agent or Specialist signature xxx-xxx-xxxx				15. Date	

Form 5734 (Rev. 1-91)      Cat. No. 27725M      Department of the Treasury – Internal Revenue Service

Instructions for completing the Form 5734

- Item 1 – Self Explanatory
- Item 3 – Self Explanatory
- Item 4 – Insert "Closing Agreement"
- Item 5 – Insert "N/A"
- Item 6 – This date will be completed by the closing agreement coordinator after the closing agreement is signed
- Item 7 – Insert "28"
- Item 8 – Insert "139"
- Item 10, Under the IRC Code section or type of Penalty – Insert "IRC 7121"
- Item 10, Under Trans. Code – Insert "240"
- Item 10, The Amount is self explanatory
- Item 11, Insert "None"
- Item 12, Self Explanatory
- Item 13, Insert "Closing Agreement – See Attached"
- Item 14, The Closing Agreement Coordinator's name and telephone number
- Item 15, Completed by the Closing Agreement Coordinator