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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Application for Voluntary
Correction Program (VCP)**

Under the Employee Plans Compliance Resolution System (EPCRS)

Information about Form 8950 and its instructions is at www.irs.gov/form8950.

Review the attached Procedural Requirements Checklist before mailing this VCP submission to the IRS.

1a Name of plan sponsor (employer if single-employer plan)

1b Address of plan sponsor (if a P.O. box, see instructions)

1c City or town

1d State

1e ZIP code

1f Foreign country name

1g Foreign province/country

1h Foreign postal code

1i Employer identification number

1j Telephone number

1k Fax number

1l NAICS Business Code

2a Person to contact if more information is needed. (see instructions)

(If a Power of Attorney is attached, check box and do not complete lines 2a through 2g.)

Name

2b Address

2c City or town

2d State

2e ZIP code

2f Telephone number

2g Fax number

If more space is needed for any line items, attach additional sheets of the same size as this form. Identify each additional sheet with the plan sponsor's name and EIN and identify the corresponding line item.

Under penalties of perjury, I declare that I have examined this VCP submission, including Form 8950 and all accompanying documents, and to the best of my knowledge and belief, they and the facts presented in support of this application and submission are true, correct, and complete.

SIGN HERE ►

Date ►

This application must generally be signed by the owner or an authorized employee of the plan sponsor. For exceptions, see instructions under *Who Must Sign*.

Type or print name

Type or print title

3 Type of VCP submission (see instructions)

Check one:

- VCP regular submission
- VCP anonymous submission
- VCP group submission
- Non-VCP 457(b) submission (as permitted by Revenue Procedure (Rev. Proc.) 2013-12, section 4.09)

4a Name of plan (plan name may not exceed 132 characters, including spaces):
4b Enter 3-digit plan number
(see instructions)
4d Enter the dollar value of the
plan's assets (see instructions)
4c Enter month plan year ends
(MM) (see instructions)
4e Enter number of participants
(see instructions)
5 Indicate type of plan by entering the corresponding number from the list below: (Enter only one plan type)

- | | |
|--------------------------------------------------------------------|------------------------------------------|
| 01-Profit sharing (not 401(k)) | 11-SEP |
| 02-401(k) | 12-SARSEP |
| 14-Stock bonus | 13-SIMPLE IRA |
| 03-Money purchase | 16-Group submission defined contribution |
| 06-Target benefit | 17-Group submission defined benefit |
| 04-Defined benefit (not cash balance or
other statutory hybrid) | 99-Other (see instructions) |
| 09-Cash balance or other statutory hybrid | |
| 05-ESOP | |
| 15-KSOP | |
| 07-403(b) | |
| 08-457(b) | |
| 10-Governmental 414(d) defined benefit | |
| 20-Governmental 414(d) defined contribution | |

- Yes** **No**
- 6** Are **all** qualification failures and correction methods in this VCP submission being resolved by the use of the Appendix C, Part II schedules in Rev. Proc. 2013-12?
If "Yes," please indicate the specific schedules you are submitting.
- Form 14568-A, Sch 1 Form 14568-D, Sch 4 Form 14568-G, Sch 7
 Form 14568-B, Sch 2 Form 14568-E, Sch 5 Form 14568-H, Sch 8
 Form 14568-C, Sch 3 Form 14568-F, Sch 6 Form 14568-I, Sch 9
- 7a** If you are proposing to correct any section 401(a) qualification failure, does the correction include a retroactive plan amendment (see instructions)?
- 7b** If 7a is "Yes," have you concurrently submitted a Form 5300 series, Application for Determination for Employee Benefit Plan (see instructions)?
If 7b is "No," attach an explanation as to why such determination letter application was not submitted.
- 7c** If 7a is "Yes," indicate the plan's remedial amendment cycle as determined by Rev. Proc. 2007-44 (or successor) that was in effect as of the date of this VCP submission (see instructions):
-
- 8** Has the plan or plan sponsor been party to an abusive tax avoidance transaction (see Rev. Proc. 2013-12, section 4.13(2))?
If "Yes," attach an explanation that provides details of the transaction (see instructions).
- 9** Does the VCP submission relate to the diversion or misuse of plan assets (see Rev. Proc. 2013-12, section 4.12)?
- 10** As of the date this VCP submission is mailed to the IRS, is the plan sponsor or the plan under examination, as defined in Rev. Proc. 2013-12, section 5.09? If "Yes," you are ineligible for VCP (see instructions).
- 11** As of the date this VCP submission is mailed to the IRS, is the plan being considered in an unrelated Form 5300 series determination letter application?
If "Yes," include an attachment indicating the date the application was filed with the IRS and the determination letter application case number.
- 12** Have you previously filed a Form 5300 series determination letter application for this plan with the IRS that was subsequently closed or withdrawn as a result of a failure to respond to a request for additional information?
If "Yes," attach an explanation (see instructions).

Procedural Requirements Checklist

You do not have to use this checklist, but it may help prevent delayed IRS processing caused by an incomplete submission.

- 1** Is Form 8951, Compliance Fee for Application for Voluntary Correction Program (VCP) Under the Employee Plans Compliance Resolution System (EPCRS), attached to Form 8950?
- 2** Is the appropriate compliance fee for your submission (and a photocopy of the compliance fee check) attached to Form 8951?
- 3** If appropriate, is Form 2848, Power of Attorney and Declaration of Representative, and/or Form 8821, Tax Information Authorization, attached? For more information, see *Disclosure Request by Taxpayer* in the instructions and Rev. Proc. 2015-4 (or its successor).
- 4** Is the employer identification number (EIN) of the plan sponsor/employer (NOT the trust's EIN, or an individual's SSN) entered on line 1i? See *Line 1i* in the instructions.
- 5** Is the application signed and dated? It generally must be signed by an authorized employee or the owner of the plan sponsor. See *Who Must Sign* in the instructions for situations where the signer may be a different person.
- 6** If you are submitting Form 14568, Model VCP Compliance Statement or any VCP Model narrative, Schedules, via Form 14568-A through 14568-I, have you used the latest official versions of these forms that are located at www.irs.gov/Retirement-Plans/Correcting-Plan-Errors? The forms may not be modified in any way. See Rev. Proc. 2013-12, sections 11.01 and 11.02 as modified by Rev. Proc. 2015-27, 2015-16 I.R.B. 914.
- 7** If you answered "Yes" to line 7a, have you answered lines 7b and 7c and supplied the requested information?
- 8** If you answered "No" to line 7b, have you included a written explanation as requested by line 7b?
- 9** If you answered "Yes" to line 7a, have you included: a separate determination letter application that includes a Form 8717; a Form 5300, 5307, or 5310; a separate check for the user fee; and separate copies of plan documents, amendments, etc., required by the Form 5300 series application instructions? See Rev. Proc. 2013-12, sections 6.05 and 11.04.
- 10** If this is an anonymous VCP submission, have you included a signed statement from the plan sponsor's representative indicating the representative has the legal authorization to make this submission and is willing and able to submit Form 2848 to the IRS upon disclosure of the taxpayer's identity? See instructions and Rev. Proc. 2013-12, sections 10.10 and 11.08.
- 11** If this VCP submission involves an orphan plan, have you included appropriate documentation that establishes that this submission is being made by an eligible party? See instructions and Rev. Proc. 2013-12, sections 5.03 and 11.10.

NOTE: If you answered "Yes" to line 6, then items 12 through 19 on this checklist do not apply (as they have been incorporated into the Form 14568 series (i.e. Form 14568-A through 14568-I). All applicable items on each of the applicable Form need to be completed, and you must include the enclosure items listed on each applicable form with your VCP submission. The Form 14568 series may be used as a Model VCP Submission Compliance Statement. Forms 14568-A through 14568-I can be used to resolve certain qualification failures. If you combine the model schedules with the Form 14568, you must specify in each section of Form 14568 the specific model schedules that are being submitted in that section.

Procedural Requirements Checklist (Continued)

- 12** Have you included an explanation of how and why the described qualification failures arose? Include a description of the applicable administrative procedures for the plan that were in effect at the time the described failures occurred.
- 13** Have you included a complete description for each qualification failure that is to be resolved by this VCP submission? The narrative description should include the years in which the failure occurred and the number of employees affected by each failure.
- 14** Have you included a detailed description of the method for correcting the failures that the plan sponsor has implemented or proposes to implement to correct each failure described in this VCP submission? Each step of the correction method must be described in narrative form and must include specific information needed to support the proposed correction method. See Rev. Proc. 2013-12, section 11.03.
- 15** Have you included a description of the administrative measures that have been or will be implemented to ensure that the qualification failures described in this VCP submission do not recur? See Rev. Proc. 2013-12, section 11.03.
- 16** For failures involving corrective contributions or distributions, have you included an explanation that provides a detailed, narrative description explaining the methodology you have used to determine lost earnings and how this is consistent with EPCRS correction principles? See Rev. Proc. 2013-12, sections 6.02 and 11.03.
- 17** For failures involving corrective contributions or distributions, have you included detailed and specific calculations for each affected employee or a representative sample of affected employees? The sample calculations must be sufficient to demonstrate each aspect of the proposed correction method. See Rev. Proc. 2013-12, section 11.03.
- 18** For failures involving participant loans that do not comply with section 72(p) requirements, have you included:
- An explanation that contains a detailed description of the failure;
 - An explanation that requests income tax reporting relief, and/or a request to report the distribution on Form 1099-R in the year of correction instead of the year of failure;
 - For cases in which income tax reporting relief has been requested, detailed calculations and narrative that describe the correction proposal and demonstrate compliance with the requirements set forth in Rev. Proc. 2013-12, sections 6.07 and 11.03?
- 19** For operational failures that have resulted in certain excise taxes, have you included an explanation requesting a waiver of the excise tax under section 4972, 4973, 4974, or 4979 or additional income tax under section 72(t), as applicable? Where required, have you included detailed explanations supporting the request? See Rev. Proc. 2013-12, section 6.09, for information as to when such waivers are available.
- 20** Have you included an explanation that describes the method(s) that will be used to locate and notify former employees or beneficiaries? If there are no former employees or beneficiaries affected by the failure described in this VCP submission or the proposed method of correction, have you provided an affirmative statement to that effect? See Rev. Proc. 2013-12, section 11.03.
- 21** If the failures described in this VCP submission include a failure related to transferred assets, as defined in Rev. Proc. 2013-12, section 5.01(7), have you included an attachment that describes the related employer transaction, including the date of the employer transaction and the date the assets were transferred to the plan?
- 22** If the failures described in this VCP submission include an operational failure, have you included a copy of the plan document (and adoption agreement, if applicable) or applicable provisions of the plan document, that were in effect during the period of failure? See Rev. Proc. 2013-12, section 11.04.

Procedural Requirements Checklist (Continued)

- 23** If the failures described in this VCP submission include a non-amender failure other than late interim amendments, have you included a copy of the plan document in effect **prior** to any of the amendments used to correct the failure(s)? See Rev. Proc. 2013-12, section 11.04.
- 24** If the failures are being corrected by plan amendments or the adoption of a written plan, have you:
- Included copies of the corrective amendments?
 - Submitted corrective documents that were executed by the plan sponsor (if correcting interim amendment failures or a failure to adopt a written 403(b) plan timely)?
 - Included an explanation that identifies the specific plan language that resolves each specified qualification failure described in the VCP submission (including the page and section of the plan document that includes the specific plan language), if a restated plan document is being submitted as evidence of correction?
- 25** If the plan in this VCP submission is a 403(b) plan, has a written attachment been included that contains the following items?
- A statement as to the type of employer (e.g., a tax-exempt organization described in section 501(c)(3)) that is making the VCP submission; and
 - A statement indicating that the plan sponsor has contacted all other entities involved with the plan and has been assured of cooperation to the extent necessary to implement the applicable correction.
- 26** If you wish to receive an acknowledgement letter that the IRS has received your Form 8950 and VCP submission, have you included an IRS Letter 5265, Form 8950 Application for Voluntary Correction Program Acknowledgement Letter with your submission? See Rev. Proc. 2013-12, section 11.11 as modified by Rev. Proc. 2015-27.
- 27** Have you assembled your submission as described in Rev. Proc. 2013-12, section 11.14? For those submissions with related determination letter applications, have you included separate copies of all necessary plan documents and amendments so that the VCP submission and the determination letter application each has its own copies? See Rev. Proc. 2013-12, section 11.04.
- 28** Is this VCP submission limited to a minor modification to a previously issued compliance statement, as permitted by Rev. Proc. 2013-12, section 10.07(10)?
- If "Yes," have you included the following items?
- An attachment describing the modification;
 - A copy of the original compliance statement;
 - A copy of the original VCP submission;
 - Any other correspondence relating to the issuance of the original compliance statement, if applicable; and
 - An attachment indicating that the modification request is being mailed to the IRS before the end of the correction period specified in the original compliance statement.