

User Fees and Change of Address for Submission of Applications for Approval of § 403(b) Pre-approved Plans

Revenue Procedure 2015-22

SECTION 1. PURPOSE

This revenue procedure contains a modification to Revenue Procedure 2013-22, 2013-18 I.R.B. 985, as modified by Revenue Procedure 2014-28, 2014-16 I.R.B. 944, and modifications to Revenue Procedure 2015-8, 2015-1 I.R.B. 235. In particular, this revenue procedure changes the addresses to which applications for opinion and advisory letters for § 403(b) pre-approved plans should be submitted and inserts a user fee that was omitted from Rev. Proc. 2015-8.

SECTION 2. BACKGROUND

.01 Rev. Proc. 2013-22 established a new program for the submission of § 403(b) pre-approved plans to the Internal Revenue Service (Service), modeled after the program for pre-approved § 401(a) qualified plans, which is described in Rev. Proc. 2011-49, 2011-44 I.R.B. 608.

.02 Rev. Proc. 2014-28 modified, among other changes, section 11.03 of Rev. Proc. 2013-22 to allow a person to sponsor a plan as a minor modifier of a § 403(b) volume submitter specimen plan of a mass submitter under the same conditions listed in section 11.03 for a person sponsoring a plan as a minor modifier of a § 403(b) prototype plan of a mass submitter.

.03 The modifications to Rev. Proc. 2013-22 contained in Rev. Proc. 2014-28 did not specify a user fee for a minor modifier of a § 403(b) volume submitter specimen plan of a mass submitter.

.04 Rev. Proc. 2015-8, which, in part, provides a fee schedule for certain filings and submissions to the Service, did not include a user fee for a minor modifier of a § 403(b) volume submitter specimen plan of a mass submitter.

SECTION 3. MODIFICATION OF REV. PROC. 2013-22

The following change is made to Rev. Proc. 2013-22:

.01 The last sentence of section 17.03 of Rev. Proc. 2013-22 is revised to read as follows:

The request is to be sent to:

Internal Revenue Service
Attn: Pre-Approved Plans Coordinator
Room 5106, Group 7521
P.O. Box 2508
Cincinnati, OH 45201-2508

SECTION 4. MODIFICATION OF REV. PROC. 2015-8

The following changes are made to Rev. Proc. 2015-8

.01 Section 6.07 is modified to include a user fee for an advisory letter for a § 403(b) volume submitter specimen plan that is a minor modifier of a § 403(b) volume submitter specimen plan of a mass submitter. Section 6.07 is revised to add a new section (4) and the remaining sections are renumbered. As revised, section 6.07 reads as follows:

.07 Advisory Letters on § 403(b) volume submitter plans.

(1) Section 403(b) volume submitter specimen plan (non-mass submitter)	
(a) with no or one adoption agreement	\$12,000
(b) per additional adoption agreement	\$ 9,500
(2) Section 403(b) volume submitter mass submitter specimen plan	
(a) with no or one adoption agreement	\$12,000
(b) per additional adoption agreement	\$1,000
(3) Section 403(b) volume submitter specimen plan of a word-for-word Identical adopter of a mass submitter specimen plan	\$300
(4) Section 403(b) volume submitter specimen plan of a minor modifier of a § 403(b) volume submitter mass submitter specimen plan (or per adoption agreement, if applicable)	\$1,000
(5) Assumption of sponsorship of an approved § 403(b) volume submitter plan, without any amendment to the plan document, by a new entity, as evidenced by a change of employer identification number, per specimen plan	\$300
(6) Change in name and/or address of practitioner of an approved § 403(b) volume submitter specimen plan, per specimen plan	None

.02 Section 7.01(3) is deleted.

.03 Section 7.02 is restated to include the submission of applications for opinion and advisory letters for § 403(b) pre-approved plans and to provide the correct addresses for all pre-approved plan submissions. As revised, section 7.02 reads as follows:

.02 Matters handled by EP or EO Determinations Office.

(1) The following types of requests and applications are handled by the EP or EO Determinations Office and should be sent to the Internal Revenue Service Center in Covington, Kentucky, at the address shown below: (a) requests for determination letters on the qualified status of employee plans under § 401, 403(a), or 409, and the exempt status of any related trust under § 501; (b) applications for recognition of tax exemption on Form 1023, Form 1024 and Form 1028; (c) requests for determination letters submitted with Form 8940; (d) requests for changes in accounting period; and (e) and other applications for recognition of qualification or exemption (other than on Form 1023-EZ). The address is:

Internal Revenue Service
Attention: EP/EO Determination Letters
Stop 31
P.O. Box 12192
Covington, KY 41012-0192

(2) Applications for recognition of exemption on Form 1023-EZ are handled by the EO Determinations Office, but must be submitted electronically online at www.pay.gov. Paper submissions of Form 1023-EZ will not be accepted.

(3) The following types of requests and applications are handled by the EP Determinations Office and should be sent to the Internal Revenue Service at the address shown below: (a) requests for master and prototype opinion letters and for volume submitter advisory letters on the form of pre-approved employee plans under § 401 or 403(a); (b) the exempt status of any related trust under § 501; and (c) requests for prototype opinion letters and for volume submitter advisory letters for § 403(b) pre-approved plans under Rev. Proc. 2013-22. The address is:

Internal Revenue Service
Attn: Pre-Approved Plans Coordinator
P.O. Box 2508
Rm. 5106: Group 7521
Cincinnati, OH 45201

(4) Determinations and requests not subject to a user fee are handled by the EO Determinations Office and should be sent to the Internal Revenue Service at the address shown below:

Internal Revenue Service
P.O. Box 2508
Rm. 4024
Cincinnati, OH 45201

(5) Applications shipped by Express Mail or a delivery service for all of the above **except for pre-approved employee plans** should be sent to:

Internal Revenue Service
Attention: EP/EO Determination Letters
Stop 31
201 West Rivercenter Boulevard
Covington, KY 41011

Applications shipped by Express Mail or a delivery service for **pre-approved employee plans** should be sent to:

Internal Revenue Service
Attn: Pre-Approved Plans Coordinator
550 Main Street
Room 5106: Group 7521
Cincinnati, OH 45202

SECTION 5. PAPERWORK REDUCTION ACT

The collections of information contained in the revenue procedure have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1520.

SECTION 6. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2013-22 and Rev. Proc. 2015-8 are modified.

SECTION 7. EFFECTIVE DATE

The modifications in this revenue procedure are effective as of February 26, 2015.

SECTION 8. DRAFTING INFORMATION

The principal author of this revenue procedure is Kathleen Herrmann of the Office of Associate Chief Counsel (Tax Exempt and Government Entities). For further information regarding this notice, contact Ms. Herrmann at (202) 317-6799 (not a toll-free call).