

IRS

VOLUNTARY CORRECTION PROGRAM

SUBMISSION KIT

FOR PLAN SPONSORS WHO MISSED THE

APRIL 30, 2012, DEADLINE

TO ADOPT A PRE-APPROVED DEFINED BENEFIT PLAN



IRS

**Tax Exempt &
Government Entities**

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PURPOSE OF THIS KIT

Sponsors of pre-approved defined benefit retirement plans were generally required to sign new plan documents, on or before April 30, 2012, that incorporated changes required by the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). Pre-approved plans are plan documents that have been approved by the IRS and are sold to plan sponsors through law firms, banks, brokers, other financial institutions or plan administrators.

If you have such a plan, and did not sign a restated EGTRRA plan document as required on or before April 30, 2012, your plan is no longer entitled to tax-favored treatment. Your retirement plan only remains qualified for tax benefits if you update your plan to reflect changes in the law by the required deadlines. The loss of tax-favored treatment may reduce your deduction for contributions, and the trust holding the plan's assets may become taxable. In addition, the financial institution holding the plan assets may refuse to make distributions.

You can restore the tax-favored status of your plan by adopting a restated EGTRRA plan document and filing a submission for a Voluntary Correction Program (VCP) compliance statement with the IRS. If your submission is approved, the IRS will treat the plan as entitled to tax-favored status. Upon approval, a copy of the VCP compliance statement, signed on behalf of the IRS, will be returned to you. Keep that statement with the signed plan document.

This kit guides you through the steps in filing a submission for a VCP compliance statement. It includes instructions and a sample submission correctly completed. It's designed for sponsors that:

- maintained a pre-approved defined benefit plan but failed to adopt a new plan document by April 30, 2012, and;
- are correcting the failure by adopting a pre-approved defined benefit plan that reflects the provisions of EGTRRA.

IRS approval of a submission filed in accordance with this kit is not enough to restore the tax-favored status of your retirement plan if there were other failures in addition to the failure to timely adopt a restated plan document.

Other failures could include failing to amend the plan for major legislation before EGTRRA or failing to operate the plan in accordance with its written terms. You'll need to take additional steps to correct any other failures. The [Correcting Plan Errors](#) page has resources to help you correct other errors with your plan.

ITEMS TO BE SUBMITTED

Your Voluntary Correction Program submission should include:

1. [Form 8950](#), *Application for Voluntary Correction Program (VCP) Under the Employee Plans Compliance Resolution System (EPCRS)*.
2. An explanation for item 7b on Form 8950.
3. [Form 8951](#), *Compliance Fee for Application for Voluntary Correction Program (VCP) Under the Employee Plans Compliance Resolution System (EPCRS)*
4. [Appendix C - Part I](#), *Model VCP Submission Compliance Statement* (part of the IRS Revenue Procedure governing retirement plan correction programs).
5. Appendix C Part II, [Schedule 2](#), *Nonamender Failures (other than those to which Schedule 1 applies) and Failure to Adopt a 403(b) Plan Timely*. There are several other schedules in Part II of Appendix C; only submit the schedule that applies to your error.
6. [Appendix D](#), *Acknowledgement Letter*. Include a completed copy of this letter if you would like the IRS to confirm that your application was received.
7. A signed and dated [Form 2848](#) if you want an attorney or other qualified individual to represent your organization with regard to this VCP submission. Include a signed and dated [Form 8821](#) if you want the IRS to mail copies of any correspondence regarding this VCP submission to anyone outside your organization.
8. A check made payable to the United States Treasury for the appropriate fee, plus a photocopy of the check. Attach both to the Form 8951. If your plan has 20 or fewer participants, the fee is \$750. See the [fee chart](#) if you have 21 or more participants.
9. A signed copy of the EGTRRA plan document (or adoption agreement, if applicable) and a copy of the IRS opinion/advisory letter for the plan that you have adopted.
10. A signed copy of your pre-EGTRRA plan document (or adoption agreement, if applicable) in effect prior to the EGTRRA restatement and a copy of the IRS opinion/advisory letter for this older plan document.

Note: Examples of correctly completed documents are included at the end of this kit.

FILLING OUT THE DOCUMENTS

FORM 8950

Follow the official [Instructions](#) as well as the items below.

Item 2: If you want us to contact an employee of the plan sponsor directly for additional information, enter the appropriate individual's contact information. If a Form 2848 is included, check the appropriate box and do not enter any other information for Item 2.

Signature block: The signer must be an owner of the sponsor or an employee authorized to sign documents on behalf of the sponsor.

Item 3: Check the box for "VCP regular submission."

Item 6: Check the box for "Yes" and the box for "Schedule 2."

Item 7a: Check the box for "Yes."

Item 7b: Check the box for "No."

Item 7c: Enter the following in the text box: "Six Year Cycle for adopters of pre-approved defined benefit plans."

Items 8 through 12: Answer all of these questions. Include any requested attachments.

Item 8: See the [Abusive Transactions](#) Web page for more information.

Procedural Requirements Checklist: The sample Form 8950 included with this kit shows which items should be checked for this type of submission.

EXPLANATION FOR ITEM 7B ON FORM 8950

Create a document that includes the sponsor's name, the plan number and the sponsor's EIN at the top of the page. Title the document "Explanation for item 7b on Form 8950." In the body of the document state: "No determination letter application is included in this submission because the plan sponsor is correcting the reported failure by adopting a pre-approved plan document with an opinion or advisory letter on which the plan sponsor has reliance."

FORM 8951

Official instructions are part of the form and provide information on how to complete it.

Remember to attach the compliance fee check and a photocopy of it to this form. The required [fee](#) is based on the number of participants in the plan.

FORM 2848 OR 8821

Include a completed [Form 2848](#) with your submission if you want an attorney or other eligible person to represent you in communications with the IRS about this VCP submission. If your submission does not include a Form 2848, the IRS will contact the employee named in Item 2 of Form 8950 if any additional information is needed.

If you want to authorize an individual to receive copies of correspondence from the IRS relating to this submission (but not to represent you), complete and include a [Form 8821](#).

In the Matters section of Form 2848 (or the Tax Matters section of Form 8821), enter “Voluntary Correction Program (Rev. Proc. 2013-12)” under “Description of Matter.” Enter “8950 and 8951” under “Tax Form Number,” and enter “N/A” under “Years or Periods.”

APPENDIX C - PART I, MODEL VCP SUBMISSION COMPLIANCE STATEMENT

- **Headings:** Include the plan name, EIN of the plan sponsor, and plan number on every page, including page 1.
- **Include all pages:** Include every page of the statement.
- **Do not modify:** Do not change the language or formatting of the statement.

APPENDIX C - PART I, SECTION I. PLAN INFORMATION

Item 1: Enter the name of the plan sponsor. This should match the name reported on Forms 8950 and 8951 that are part of this VCP submission.

Item 2: Enter the Employer Identification Number of the plan sponsor. Do not enter a Social Security Number. If the sponsor doesn’t have an EIN, you can obtain one instantly on the [IRS website](#). This should match the EIN reported on Forms 8950 and 8951.

Item 3: Enter the three-digit plan number chosen by the plan sponsor. If the sponsor has only one retirement plan, this number will usually be 001. This should match the plan number reported on Forms 8950 and 8951.

Item 4: Enter the full name of the plan, as shown on the written plan documents and Forms 8950 and 8951.

APPENDIX C - PART I, SECTION II. APPLICANT'S DESCRIPTION OF FAILURES

In the empty space provided, enter “See Schedule 2.”

APPENDIX C - PART I, SECTION III. APPLICANT'S DESCRIPTION OF THE PROPOSED METHOD OF CORRECTION

In the empty space provided, enter “See Schedule 2.”

APPENDIX C - PART I, SECTION IV. APPLICANT'S PROPOSED PROCEDURES TO LOCATE AND NOTIFY FORMER EMPLOYEES OR BENEFICIARIES

In the empty space provided, enter “*No former employees or beneficiaries were affected by the failure described in Section II or will be affected by the correction.*” Do not leave this section blank.

APPENDIX C - PART I, SECTION V. APPLICANT'S PROPOSED REVISION TO ADMINISTRATIVE PROCEDURES

In the empty space provided, enter “*See Schedule 2.*”

APPENDIX C - PART I, SECTIONS VI AND VII.

Do not make any marks in Section VI or Section VII.

APPENDIX C PART II, SCHEDULE 2

- **Headings:** Include the plan name, the EIN of the plan sponsor and the plan number on every page.
- **Include all pages:** Include every page of the schedule.
- **Do not modify:** Do not change the language or formatting of the schedule.

SCHEDULE 2, SECTION I. IDENTIFICATION OF FAILURES

Item A, Qualified Plans - Check the boxes next to:

- “The changes required by the Cumulative List for the plan’s last on-cycle year,” and
- “The changes required by the 2006 Cumulative List.”

SCHEDULE 2, SECTION II. DESCRIPTION OF PROPOSED METHOD OF CORRECTION

Check the box for “A. Qualified Plan.”

SCHEDULE 2, SECTION III. CHANGE IN ADMINISTRATIVE PROCEDURES

Enter a brief description of the changes in your organization’s procedures for operating the plan that have been implemented or will be implemented to prevent similar failures from happening in the future. *Do not leave this section blank.*

The administrative procedure changes might include providing additional training for employees responsible for maintaining the plan, implementing an automatic reminder to check that legal requirements are being met (a “tickler”), or hiring external legal counsel or other professionals to assist in making sure that the plan is updated as necessary.

FIGURE YOUR FEE

The [fee](#) is generally based on the number of participants in your plan. Your check should be made payable to the **United States Treasury**. Attach the check and a photocopy of the check to your completed Form 8951.

STANDARD FEES BASED ON NUMBER OF PARTICIPANTS:

20 or fewer	\$750
21 to 50	\$1,000
51 to 100	\$2,500
101 to 500	\$5,000
501 to 1,000	\$8,000
1,001 to 5,000	\$15,000
5,001 to 10,000	\$20,000
Over 10,000	\$25,000

MAIL YOUR SUBMISSION

If you're using **first class mail**, mail your VCP submission to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

If you're using **express mail** or **private delivery service**, mail your VCP submission to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

WHAT HAPPENS NEXT?

- The VCP submission will be reviewed for completeness. If anything is missing, your submission may be returned to you.
- The VCP submission will be assigned to a specialist for review. If the specialist has any questions regarding your submission, he or she will contact you or your authorized representative by mail or by phone.
- Once your submission is approved, the Model Compliance Statement you submitted will be signed on behalf of the IRS and mailed to you. This document is your VCP compliance statement.
- You can expect to receive your compliance statement four to six months after you mail your submission. If you haven't received your compliance statement after six months, you may call 626-927-2011 (not a toll-free number) to check on the status of your submission.
- Keep your compliance statement and signed plan document in a safe place. If the IRS later audits your plan, the compliance statement will show that the failure you identified was corrected through the Voluntary Correction Program. A financial institution holding plan assets may also ask to see a copy of the compliance statement before it will make requested distributions.

FOR MORE INFORMATION

[Correcting Plan Errors](#)

Home page on the Web for the IRS Retirement Plan correction programs

[Fill-in VCP Submission Documents](#)

Fillable PDF files you can use to create your VCP submission

[FAQs regarding the Voluntary Correction Program \(VCP\)](#)

Frequently asked questions and answers covering general policies of the Voluntary Correction Program

[Revenue Procedure 2013-12](#)

Read the official guidance for the Employee Plans Compliance Resolution System

[IRS Employee Plans Customer Service](#)

For questions regarding qualified retirement plan issues:

- Email: RetirementPlanQuestions@irs.gov, or
- Telephone: 1-877-829-5500

**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.

OMB No. 1545-1673
For IRS Use Only

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

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

JOHN DOE INDUSTRIES

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

1234 MAIN STREET

1c City or town

ANYTOWN

1d State

WO

1e ZIP code

12345

1f Foreign country name

1g Foreign province/county

1h Foreign postal code

1i Employer identification number

99-9999999

1j Telephone number

204-555-1212

1k Fax number

204-555-1213

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 ►

John Doe

Date ►

2/20/13

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

JOHN DOE

Type or print title

PRESIDENT



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):

JOHN DOE INDUSTRIES DEFINED BENEFIT PENSION PLAN

4b Enter 3-digit plan number
(see instructions)

001

4d Enter the dollar value of the
plan's assets (see instructions)

200000

4c Enter month plan year ends
(MM) (see instructions)

12

4e Enter number of participants
(see instructions)

2

5 Indicate type of plan by entering the corresponding number from the list below: **04** (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.

<input type="checkbox"/> Schedule 1	<input type="checkbox"/> Schedule 6	<input type="checkbox"/> Schedule 11
<input checked="" type="checkbox"/> Schedule 2	<input type="checkbox"/> Schedule 7	<input type="checkbox"/> Schedule 12
<input type="checkbox"/> Schedule 3	<input type="checkbox"/> Schedule 8	
<input type="checkbox"/> Schedule 4	<input type="checkbox"/> Schedule 9	
<input type="checkbox"/> Schedule 5	<input type="checkbox"/> Schedule 10	

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):

SIX-YEAR CYCLE ASSOCIATED WITH PRE-APPROVED DEFINED BENEFIT PLANS

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. 2013-4 (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 Appendix C, Part I, Model VCP Compliance Statement or Appendix C, Part II, Schedules, have you used the official versions of these documents that are located at www.irs.gov/Retirement-Plans/Correcting-Plan-Errors? The format of these documents may not be modified in any way. See Rev. Proc. 2013-12, sections 11.01 and 11.02.
- ☒ **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 Schedules described in Rev. Proc. 2013-12, Appendix C, Part II). All applicable items on each of the Schedules need to be completed, and you must include the enclosure items listed on each applicable Schedule with your VCP submission. The Schedules may be used as part of a Model VCP Submission Compliance Statement described in Rev. Proc. 2013-12, Appendix C, Part I, to resolve certain qualification failures. If you combine the Schedules with the model compliance statement, you must specify in each section of the model compliance statement the Schedules 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 Appendix D Acknowledgement Letter with your submission? See Rev. Proc. 2013-12, section 11.11 and Appendix D.
- ☒ **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.



JOHN DOE INDUSTRIES DEFINED

Plan Name: BENEFIT PENSION PLAN

EIN: 99-9999999

Plan #: 001

Explanation for item 7b on Form 8950

No determination letter application is included in this submission because the sponsor is correcting the reported failure by adopting a pre-approved plan document with an opinion or advisory letter on which the plan sponsor has reliance.

Form **8951**

(Rev. January 2013)

Department of the Treasury
Internal Revenue Service**Compliance Fee for Application for Voluntary
Correction Program (VCP)**

Under the Employee Plans Compliance Resolution System (EPCRS)

► Information about Form 8951 and its instructions is at www.irs.gov/form8951.

► Attach to Form 8950.

OMB No. 1545-1673

For IRS Use Only

Amount paid
\$ _____

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

JOHN DOE INDUSTRIES

2 Plan sponsor's employer identification number

99-9999999

3 Plan number

001

4 Plan name

JOHN DOE INDUSTRIES DEFINED BENEFIT PENSION PLAN

5 Number of plan participants. See instructions to determine this number.

2

6 If you are submitting a check for an **additional** VCP compliance fee that has been requested by an IRS employee in Voluntary Compliance, check this box ☐ and provide the check amount \$ _____ and the VCP Case Number _____.**7 General Compliance Fee Schedule**

Number of Plan Participants	General Compliance Fee Amount
(a) 0-20	<input checked="" type="checkbox"/> \$750
(b) 21-50	<input type="checkbox"/> \$1,000
(c) 51-100	<input type="checkbox"/> \$2,500
(d) 101-500	<input type="checkbox"/> \$5,000
(e) 501-1,000	<input type="checkbox"/> \$8,000
(f) 1,001-5,000	<input type="checkbox"/> \$15,000
(g) 5,001-10,000	<input type="checkbox"/> \$20,000
(h) Over 10,000	<input type="checkbox"/> \$25,000

8 Exceptions to the General Compliance Fee Schedule. Check all boxes that apply:

If a VCP submission consists solely of one or more applicable failures checked in 8(a) - (f) (and does not include any other failure), the compliance fee will be the lesser of: (1) the sum of the reduced compliance fee amounts, or (2) the general compliance fee amount (see instructions). If any box in 8(g) - (j) is checked, pay only the corresponding reduced compliance fee amount.

Reduced Compliance Fee Eligibility	Reduced Compliance Fee Amount
(a) VCP submission relates to certain failures involving the late adoption of good faith amendments, interim amendments, or amendments required to implement optional tax law changes, as described in Rev. Proc. 2013-12, section 6.05(3)(a). See Rev. Proc. 2013-12, section 12.03(2).	<input type="checkbox"/> \$375
(b) VCP submission relates to late nonamender failures described in Rev. Proc. 2013-12, section 6.05(2)(a)(ii), and the VCP submission is made within a 1-year period following the expiration of the plan's remedial amendment period for complying with such changes. See Rev. Proc. 2013-12, section 12.03(1).	<input type="checkbox"/> General compliance fee amount from line 7 is reduced by 50%.
(c) VCP submission relates to a failure to comply with Internal Revenue Code (IRC) section 401(a)(9) minimum distribution rules affecting 50 or fewer plan participants. See Rev. Proc. 2013-12, section 12.02(2), for additional rules.	<input type="checkbox"/> \$500
(d) VCP submission relates to a failure of participant loans to comply with IRC section 72(p)(2) rules, provided no more than 25% of plan participants were affected in any year in which the failure occurred. See Rev. Proc. 2013-12, section 12.02(3), for additional rules.	<input type="checkbox"/> General compliance fee amount from line 7 is reduced by 50%.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37771W

Form **8951** (Rev. 1-2013)

Exceptions to the General Compliance Fee Schedule. Check all boxes that apply, continued

If a VCP submission consists solely of one or more applicable failures checked in 8(a) - (f) (and does not include any other failure), the compliance fee will be the lesser of: (1) the sum of the reduced compliance fee amounts, or (2) the general compliance fee amount (see instructions). If any box in 8(g) - (j) is checked, pay only the corresponding reduced compliance fee amount.

Reduced Compliance Fee Eligibility	Reduced Compliance Fee Amount
(e) VCP submission relates to a failure to timely adopt an amendment (upon which a favorable determination letter is conditioned) within the applicable remedial amendment period, provided the required amendment is adopted within three months of the expiration of the remedial amendment period for adopting the amendment. See Rev. Proc. 2013-12, sections 6.05(3)(d) and 12.03(3), for additional details and conditions.	<input type="checkbox"/> \$500
(f) VCP submission relates to a failure to timely adopt a written 403(b) plan. The VCP submission must be mailed to the IRS by December 31, 2013. See Rev. Proc. 2013-12, section 12.02(5) for additional details and conditions.	<input type="checkbox"/> General compliance fee amount from line 7 is reduced by 50%.
(g) VCP submission relates to a request for a minor modification of a previously issued compliance statement, and has been mailed within the correction period set forth in the compliance statement. See Rev. Proc. 2013-12, section 10.07(10).	<input type="checkbox"/> Compliance fee amount is the lesser of: 50% of the original compliance fee or \$1,500.
(h) Plan is a SEP, SARSEP, or SIMPLE IRA. See Rev. Proc. 2013-12, section 12.06, for additional rules.	<input type="checkbox"/> \$250
(i) Group submission from an eligible organization, as defined in Rev. Proc. 2013-12, section 10.11(2). See Rev. Proc. 2013-12, section 12.05, for additional rules.	<input type="checkbox"/> Initial fee due with this submission is \$10,000. An additional fee will be requested by the IRS at a later time based on the number of plans in excess of 20 that will be part of the group submission (capped at \$50,000).
(j) Terminating orphan plan, as defined in Rev. Proc. 2013-12, section 5.03. A terminating orphan plan may be granted a waiver of the fee upon request. See instructions and Rev. Proc. 2013-12, sections 11.03(13) and 12.02(4).	<input type="checkbox"/> No compliance fee is due at this time.

Caution. In some situations, the compliance fee owed for a VCP submission may be higher than the amounts reflected on pages 1 and 2 of this form. See *Determining the Proper Compliance Fee* in the instructions and in Rev. Proc. 2013-12, section 12.



**APPENDIX C-PART I
MODEL VCP SUBMISSION COMPLIANCE STATEMENT**

JOHN DOE INDUSTRIES DEFINED BENEFIT

Plan Name: PENSION PLAN **EIN:** 99-9999999 **Plan #:** 001

(Include the plan name, Applicant's EIN, and plan number on each page of the compliance statement, including attachments.)

SECTION I. PLAN INFORMATION

1. APPLICANT'S NAME: JOHN DOE INDUSTRIES

2. APPLICANT'S EIN: 99-9999999 3. PLAN NO.: 001
(do not use Social Security Number)

4. PLAN NAME: JOHN DOE INDUSTRIES DEFINED BENEFIT PENSION PLAN

SECTION II. APPLICANT'S DESCRIPTION OF FAILURES

Attach additional pages, as needed. Label attachment "SECTION II. APPLICANT'S DESCRIPTION OF FAILURES." List and number each failure separately. If using the Appendix C, Part II Schedules, simply specify the Schedule(s) that are to be part of this compliance statement and attach them to this compliance statement.

See Schedule 2.

SECTION III. APPLICANT'S DESCRIPTION OF THE PROPOSED METHOD OF CORRECTION

Attach additional pages, as needed. Label attachment "SECTION III. APPLICANT'S DESCRIPTION OF THE PROPOSED METHOD OF CORRECTION." Describe the correction method applicable to each failure listed in Section II. If using the Appendix C, Part II Schedules, simply specify the Schedule(s) that are to be part of this compliance statement and attach them to this compliance statement.

See Schedule 2.

SECTION IV. APPLICANT'S PROPOSED PROCEDURES TO LOCATE AND NOTIFY FORMER EMPLOYEES OR BENEFICIARIES

Attach additional pages, as needed. Label attachment "SECTION IV. APPLICANT'S PROPOSED PROCEDURES TO LOCATE AND NOTIFY FORMER EMPLOYEES OR BENEFICIARIES." Describe the method(s) that will be used to locate and notify former employees and beneficiaries, or provide an affirmative statement that no former employees or beneficiaries were affected by each failure listed in Part II or will be affected by the correction methods described in Section III. See section 6.02(5) (d) of Rev. Proc. 2013-12.

No former employees or beneficiaries were affected by the failure described in Section II or will be affected by the correction.

SECTION V. APPLICANT'S PROPOSED REVISION TO ADMINISTRATIVE PROCEDURES

Attach additional pages, as needed. Label attachment "SECTION V. APPLICANT'S PROPOSED REVISION TO 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 do not occur in the future. If using the Appendix C, Part II Schedules, simply specify the Schedule(s) that are to be part of this compliance statement and attach them to this compliance statement.

See Schedule 2.

SECTION VI. REQUESTS RELATED TO EXCISE TAXES, ADDITIONAL TAX, AND TAX REPORTING

☐ The Applicant requests that the Internal Revenue Service ("Service") not pursue the following taxes under the Internal Revenue Code ("Code") (attach supporting rationale as required by section 6.09 of Rev. Proc. 2013-12):

- ☐ Excise tax under Code section 4972 with respect to failure(s) #_____.
- ☐ Excise tax under Code section 4973 with respect to failure(s) #_____.
- ☐ Excise tax under Code section 4974 with respect to failure(s) #_____.
- ☐ Excise tax under Code section 4979 with respect to failure(s) #_____.
- ☐ Imposition of additional tax under Code section 72(t) with respect to failure(s) #_____.

☐ The Applicant requests that the Service grant the following with respect to plan loan failures as described in section 6.07 of Rev. Proc. 2013-12:

- ☐ With respect to loan(s) described in failure(s) #_____, that a deemed distribution corrected pursuant to this VCP submission not be required to be reported on Form 1099-R and that repayments made by such correction not result in the affected participant having additional basis in the plan for purposes of determining the tax treatment of subsequent distributions from the plan.
- ☐ With respect to loan(s) described in failure(s) #_____, that a deemed distribution be reported on Form 1099-R with respect to affected participant(s) for the year of correction instead of the year of the failure.

SECTION VII. ENFORCEMENT RESOLUTION (to be completed by IRS only)

The Applicant will neither attempt to nor otherwise amortize, deduct, or recover from the Service any portion of the compliance fee nor receive any Federal tax benefit on account of payment of such compliance fee.

The Service will not pursue the sanction of revoking the tax-favored status of the plan under § 401(a), 403(b), 408(k), or 408(p) of the Internal Revenue Code ("Code") on account of the failure(s) described in this submission. This compliance statement considers only the acceptability of the correction method(s) and the revision(s) of administrative procedures described in the submission and does not express an opinion as to the accuracy or acceptability of any calculations or other materials submitted with the submission. The reliance provided by this compliance statement is limited to the specific failures and years specified and does not provide reliance for any other failure or year. In no event may this compliance statement be relied on for the purpose of concluding that the plan or Plan Sponsor was not a party to an abusive tax avoidance transaction. The compliance statement should not be construed as affecting the rights of any party under any other law, including Title I of the Employee Retirement Income Security Act of 1974.

This compliance statement is conditioned on (1) there being no misstatement or omission of material facts in connection with the submission and (2) the completion of all corrections described in this compliance statement within one hundred fifty (150) days of the date of the compliance statement.

- ☐ The Service will treat the failure to adopt interim amendments or amendments for optional law changes, as described in section 6.05(3)(a) of Rev. Proc. 2013-12 as if they had been adopted timely for the purpose of making available the extended remedial amendment period currently set forth in Revenue Procedure 2007-44, 2007-2 C.B. 54, or its successors. However, this compliance statement does not constitute a determination as to whether any such plan amendments, as drafted, comply with the applicable changes in qualification requirements.
- ☐ With regard to failure # _____ relating to the 403(b) Plan failure to timely adopt a written plan, as required under the final § 403(b) regulations and Notice 2009-3, the Service will treat the written plan as if it had been adopted timely for the purposes of making available the extended remedial amendment period set forth in Announcement 2009-89. However, this compliance statement does not constitute a determination as to whether the written plan, as drafted, complies with the applicable requirements associated with § 403(b) and the final § 403(b) regulations.
- ☐ With regard to failure # _____ (provided that no modification has been made to either the plan document or adoption agreement of the plan that would otherwise cause the employer to lose reliance on the plan's opinion or advisory letter), the corrective amendment will not cause the plan to lose its status as a Master or Prototype plan or Volume Submitter plan and (provided that no modification has been made that would otherwise affect the employer's eligibility for the six-year remedial amendment cycle) the employer will be allowed to remain within the six-year remedial amendment cycle described in Revenue Procedure 2007-44, 2007-2, on a continuing basis until the expiration of the next six-year remedial amendment cycle as provided in section 18.01 of Rev. Proc. 2007-44, or, if different, the deadline announced by the Service, as provided

JOHN DOE INDUSTRIES DEFINED

Plan Name: BENEFIT PENSION PLAN EIN: 99-9999999 Plan #: 001

in section 18.03 of that revenue procedure. In addition, the issuance of this compliance statement constitutes a determination of the effect of the corrective plan amendment on the qualification of the plan, and a subsequent filing of a determination letter request on such amendment will not be required until the expiration of the next six-year remedial amendment cycle.

- ☐ The Service will not pursue the following on account of the qualification failure(s) described in this submission:
- ☐ Excise tax under Code section 4972.
 - ☐ Excise tax under Code section 4973.
 - ☐ Excise tax under Code section 4974.
 - ☐ Excise tax under Code section 4979.
 - ☐ With respect to the Overpayment failures described in this submission that were corrected by removing improper distributions from the IRA(s) of the affected participant(s) and returning those distributions to the plan, the Service will not pursue _____ % of the 10% additional income tax under Code § 72(t).
- ☐ With respect to the loan failure(s) described in this submission:
- ☐ Loan(s) that are corrected in accordance with one of the methods described in section 6.07(2) or 6.07(3) of Rev. Proc. 2013-12: The Service will not require deemed distributions under Code § 72(p) to be reported on Form 1099-R with respect to the participant(s) affected by the failure(s), and repayments made pursuant to the correction of such loan(s) will not result in an affected participant having additional basis in the plan for the purpose of determining the tax treatment of subsequent distributions from the plan to such participant(s).
 - ☐ Loan(s) that are not being corrected in accordance with one of the methods described in section 6.07(2) or 6.07(3) of Rev. Proc. 2013-12: The Service will require deemed distributions under Code § 72(p) to be reported on Form 1099-R with respect to the participant(s) affected by the failure(s). However, the plan will be permitted to report deemed distributions on Form 1099-R in the year of correction, instead of the year of the failure.

Approved: _____
Manager, Employee Plans Voluntary Compliance
Tax Exempt and Government Entities Division

Date: _____

APPENDIX C PART II, SCHEDULE 2
Nonamender Failures (other than those to which Schedule 1 applies) and Failure to Adopt a 403(b) Plan Timely

JOHN DOE INDUSTRIES DEFINED BENEFIT

Plan Name: PENSION PLAN **EIN:** 99-9999999 **Plan #:** 001

(Please include the plan name, Applicant's EIN, and plan number on each page of the submission, including attachments.)

SECTION I. IDENTIFICATION OF FAILURES

A. Qualified Plans: The plan identified above was not amended to comply with the applicable provisions of the following legislative and regulatory requirements by the applicable deadlines in accordance with § 401(b) and the regulations thereunder:

- ☐ The Employee Retirement Income Security Act of 1974 (ERISA)
- ☐ The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA)
- ☐ The Deficit Reduction Act of 1984 (DEFRA)
- ☐ The Retirement Equity Act of 1984 (REA)
- ☐ The Tax Reform Act of 1986 (TRA '86)
- ☐ The Unemployment Compensation Amendments of 1992 (UCA)
- ☐ The Omnibus Budget Reconciliation Act of 1993 (OBRA)
- ☐ GUST (includes The Uruguay Round Agreements Act, the Uniformed Services Employment and Reemployment Rights Act of 1994, the Small Business Job Protection Act of 1996, the Taxpayer Relief Act of 1997, the Internal Revenue Service Restructuring and Reform Act of 1998, and the Community Renewal Tax Relief Act of 2000)
- ☒ The changes required by the Cumulative List for the plan's last on-cycle year:
 - ☐ The changes required by the 2004 Cumulative List (Notice 2004-84, 2004-2 C.B. 1030) for an eligible employer using a pre-approved defined contribution plan who failed to adopt the pre-approved plan by 4/30/10, as required by Announcement 2008-23, 2008-1 C.B. 731.
 - ☐ The changes required by the 2005 Cumulative List (Notice 2005-101, 2005-2 C.B. 1219) for Cycle A individually designed plans.
 - ☒ The changes required by the 2006 Cumulative List (Notice 2007-3, 2007-1 C.B. 255) for Cycle B individually designed plans, and any eligible employer using a pre-approved defined benefit plan who failed to adopt the pre-approved plan by 4/30/12, as required by Announcement 2010-20, 2010-15 I.R.B. 551.)
 - ☐ The changes required by the 2007 Cumulative List (Notice 2007-94, 2007-2 C.B. 1179) for Cycle C individually designed plans.
 - ☐ The changes required by the 2008 Cumulative List (Notice 2008-108, 2008-50 I.R.B. 1275) for Cycle D individually designed plans.

Plan Name: JOHN DOE INDUSTRIES DEFINED BENEFIT PENSION PLAN EIN: 99-9999999 Plan #: 001

☐ The changes required by the 2009 Cumulative List (Notice 2009-98, 2009-52 I.R.B. 974) for Cycle E individually designed plans.

☐ The changes required by the 2010 Cumulative List (Notice 2010-90, 2010-52 I.R.B. 909) for Cycle A individually designed plans.

☐ The changes required by the 2011 Cumulative List (Notice 2011-97, 2011-52 I.R.B. 923) for Cycle B individually designed plans.

☐ The changes required by the 2012 Cumulative List (Notice 2012-76, 2012-52 I.R.B. 775) for Cycle C individually designed plans.

☐ Amendments required as a condition for a favorable determination letter. If this item was selected answer the following questions by checking the applicable boxes:

Is this the sole failure for the VCP submission? ☐ Yes ☐ No

Were the amendments signed within three months of the expiration of the remedial amendment period for adopting the amendments? ☐ Yes ☐ No

☐ Other (specify the legal requirement and applicable Cumulative List):

B. 403(b) Plans:

☐ The Plan Sponsor did not timely adopt a written plan as required by the final 403(b) regulations and Notice 2009-3, 2009-2 I.R.B. 250.

SECTION II. DESCRIPTION OF PROPOSED METHOD OF CORRECTION

☒ **A. Qualified Plan.** The Plan Sponsor has adopted (or will adopt) amendments that satisfy the requirements of all of the items checked in Section IA of this Appendix C Part II, Schedule 2, retroactively to the effective dates of the specific provisions contained in the amendments. The amendments and restated plan documents (where applicable) are enclosed with this submission.

☐ **B. 403(b) Plan.** Failure to adopt a written plan timely. The Plan Sponsor has adopted a written plan retroactive to the later of the effective date of the final 403(b) regulations or the initial effective date of the plan. A copy of the signed and dated 403(b) plan is enclosed with this submission.

Plan Name: JOHN DOE INDUSTRIES DEFINED BENEFIT PENSION PLAN **EIN:** 99-9999999 **Plan #:** 001

SECTION III. CHANGE IN ADMINISTRATIVE PROCEDURES

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

The employer (plan sponsor) will implement an automatic reminder to check that legal requirements are being met.

SECTION IV. ENCLOSURES

In addition to the applicable items listed on the Procedural Requirements Checklist for Form 8950, the Plan Sponsor encloses the following documents, as appropriate, with this submission:

- Copies of all amendments used to correct the failure(s), either as adopted or in proposed form,
- A copy of the plan document in effect prior to any of the amendments used to correct the failure(s),
- A copy of the most recent determination letter issued with respect to the plan (if applicable),
- If required by Section 6.05 of Rev. Proc. 2013-12, a determination letter application (Form 5300, 5307, or 5310 along with Form 8717 and the applicable user fee payment made payable to the U.S. Treasury), or
- For 403(b) plans, a copy of the signed and dated 403(b) Plan document.

**APPENDIX D
ACKNOWLEDGEMENT LETTER**

[JOHN DOE INDUSTRIES]	[INSERT NAME AND
[ATTN: JOHN DOE]	ADDRESS OF PLAN
[1234 MAIN STREET]	SPONSOR OR
[ANYTOWN, WO 12345]	AUTHORIZED REPRESENTATIVE
		AT LEFT]

Applicant's Name: JOHN DOE INDUSTRIES

Plan Name: JOHN DOE INDUSTRIES DEFINED BENEFIT PENSION PLAN
[insert plan name]

Plan No. 001
[insert plan number]

Control No.: _____
(to be completed by IRS)

Received Date: _____
(to be completed by IRS)

The Internal Revenue Service, Employee Plans Voluntary Compliance, has received your VCP submission for the above-captioned plan. Your request has been assigned the control number listed above. This number should be referred to in any communication to us concerning your submission. If a determination letter application was included with your VCP submission, any acknowledgement letter issued by the Service with regard to such application will be mailed to you under separate cover.

You will be contacted when the VCP case is assigned to an agent. If you need to inquire about the status of your case prior to that date, please call (626) 927-2011 (not a toll-free number). Please leave a message with the name of the plan, the Control Number, your name, and a phone number where you can be reached.

Thank you.

**Power of Attorney
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
JOHN DOE INDUSTRIES
1234 MAIN STREET
ANYTOWN, WO 12345

Taxpayer identification number(s)

99-9999999

Daytime telephone number

204-555-1212

Plan number (if applicable)

001

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address
JANE JONES
222 ELM STREET
ANYTOWN, WO 12345

CAF No. 1111-55555R

PTIN

Telephone No. 204-555-9999

Fax No. 204-555-8888

Check if to be sent notices and communications



Check if new: Address

Telephone No.

Fax No.

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if to be sent notices and communications



Check if new: Address

Telephone No.

Fax No.

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address

Telephone No.

Fax No.

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
VOLUNTARY CORRECTION PROGRAM (REV. PROC. 2013-12)	8950 & 8951	N/A

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ► ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return; _____

☐ Other acts authorized: _____

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

John Doe

2/20/13

PRESIDENT

Signature

Date

Title (if applicable)

JOHN DOE

JOHN DOE INDUSTRIES

Print Name

☐☐☐☐☐
PIN Number

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
<i>b</i>	<i>WO</i>	<i>99999</i>	<i>Jane Jones</i>	<i>2/20/13</i>