

List of Items Requested

Our 2013 records show:

- your plan is effective prior to January 1, 2013,
- you checked the box showing this is the first return filed for the plan on either Form 5500-EZ (Part I, Line A(1)) or Form 5500-SF (Part I, Line B)),
- your plan had over \$250,000 in assets at the beginning of the plan year, and
- you did not file a Form 5500-series return for the 2012 plan year.

To help us assess your plan's compliance, please check the applicable box(es) below and fill in the requested information. You may attach additional sheets if needed for your responses.

1. Is your plan a foreign plan? A foreign plan means a pension plan maintained outside the United States primarily for nonresident aliens.
 - a. Yes (skip to the Identifying Information section on the next page)
 - b. No (go to question 2).
2. Were your plan assets less than \$250,001 at the beginning of the plan year on either Form 5500-EZ (Part III, Line 7a(1)) or Form 5500-SF (Part III, Line 7a(a)):
 - a. No (go to question 3)
 - b. Yes - please file an amended return and skip to the Identifying Information section on the next page. Please provide a copy of your filed amended Form 5500-EZ return.
3. We were not required to file a 2012 Form 5500-EZ or Form 5500-SF for the plan because it was a/an:
 - a. SEP (Simplified Employee Pension) plan
 - b. IRA (Individual Retirement Account)
 - c. Church plan not electing coverage under Internal Revenue Code section 410(d)
 - d. 403(b) plan not covered by Title I of ERISA
 - e. Unfunded deferred compensation plan
 - f. Governmental plan
 - g. SIMPLE IRA (Savings Incentive Match Plan for Employees) plan

Note: If you checked any box in question 3 skip to the Identifying Information section on the next page, otherwise continue.

4. We filed a 2012 Form 5500-EZ or Form 5500-SF for the plan:

Plan name and number: _____

Date filed: _____

EIN used: _____

Was the EIN used the Trust EIN: Yes No

5. We provided the plan information through a plan sponsored by another employer (for example, member of a controlled group, employee organization, joint board of trustees or similar group):

Plan name and number: _____

Name of employer who filed: _____

EIN used for Form 5500-series filing: _____

6. Though required we did not file a Form 5500-EZ (or Form 5500-SF with the one-participant plan box checked) for 2012 or a prior year. **Please correct that now**

Important: Under a new optional IRS program (Revenue Procedure 2015-32), you may be eligible for administrative relief from penalties for failure to timely comply with the annual reporting requirements by filing Form(s) 5500-EZ. Before filing the required Form(s) 5500-EZ return(s), you should talk with your benefits professional and review the late filer penalty relief on the IRS website at: <https://www.irs.gov/Retirement-Plans/Penalty-Relief-Program-for-Form-5500-EZ-Late-Filers>. Please also see the attachment, Penalty Relief Program Requirements, or for more complete information visit: <https://www.irs.gov/uac/Newsroom/Small-Businesses-Can-Get-IRS-Penalty-Relief-for-Unfiled-Retirement-Plan>Returns>.

Under Revenue Procedure 2015-32, you may file late Form 5500-EZ returns by paying reduced failure to file penalties. You are not eligible for the optional penalty relief program under Revenue Procedure 2015-32 if you have received an IRS Notice (CP 283), *Penalty Charged on Your 5500 Return*, for the delinquent return(s), or if you have made a request for penalty relief due to reasonable cause. Note: If you make a request for reasonable cause and it is denied, you will receive a penalty notice (CP 283) and the delinquent return(s) will no longer be eligible for the optional penalty relief program.

- We have since filed our Form 5500-EZ return(s) on: _____ (show date(s)). Please provide a copy (copies) of your filed Form 5500-EZ return(s).
- We filed using Revenue Procedure 2015-32: Yes No
- If your delinquent Form 5500-EZ return(s) was (were) filed using Revenue Procedure 2015-32, did you mail the **original** Form 5500-EZ return(s), along with the transmittal (Form 14704), to the following address:

**Internal Revenue Service
1973 North Rulon White Blvd.
Ogden, UT 84404-0020**

- Yes
- No – Please explain why you did not mail the delinquent Form 5500-EZ return(s) to the above address in accordance with Revenue Procedure 2015-32: _____

Note: If you maintained any other plan(s) for the 2012 plan year, you may also provide a copy of your filed Form 5500-EZ or Form 5500-SF for the other plan(s) now. If a plan meets all the requirements for filing Form 5500-EZ and its total assets (either alone or in combination with one or more one-participant plans maintained by the employer) exceed \$250,000 at the end of the 2012 plan year, Form 5500-EZ (or Form 5500-SF with the one-participant box checked) must be filed for each of the employer's one-participant plans including those with less than \$250,000 in assets for the 2012 plan year. See question 6 above for information about the penalty relief program for late filing under Revenue Procedure 2015-32.

Identifying Information (Please provide the following information in case we have additional questions.)

Name and title of person to contact (please print): _____

Contact telephone number including area code: _____

