



Department of the Treasury
Internal Revenue Service

Date:

Employer ID number:

Plan name:

Plan number:

Plan year(s) ended:

Person to contact:

Employee ID number:

Contact telephone number:

Contact fax number:

Refer reply to:

Dear Sir or Madam:

We show the plan above filed a Form 5310-A, *Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business*, that contained information requiring further explanation. We're conducting a compliance check. A compliance check is not an audit or investigation under section 7605(b) of the Internal Revenue Code or an audit under section 530 of the Revenue Act of 1978.

Our records show you filed a Form 5310-A advising us of one of the following:

1. A plan merger or consolidation of two or more plans into a single plan.
2. A plan spinoff splitting a single plan into two or more spinoff plans.
3. A plan transfer of plan assets or liabilities to another plan.
4. The employer elected to be treated as operating Qualified Separate Lines of Business (QSLOB).

We show you may have filed the Form 5310-A late. The form is late if you don't file it at least 30 days *before* the plan merger or consolidation, spinoff, or transfer of plan assets or liabilities. For the late filing of a Form 5310-A, we charge a penalty under IRC § 6652(e) of \$25 a day for each day the form is late (up to a maximum of \$15,000).

Send us the information requested in the enclosed form. You can also send any other documents or clarifying material that you think will be helpful for us to review. Failure to provide this information could result in further action, including an examination.

If you want someone else to represent the plan during this compliance check, you must submit a written power of attorney. You can use Form 2848, *Power of Attorney and Declaration of Representative*, for this purpose.

Fax or mail the information we requested on the enclosed list within 15 days from the date of this letter to the above fax number or address. If you have questions, please contact me at the number above.

Thank you for your cooperation.

Sincerely,

Enclosure(s):
List of Requested Items