

EMPLOYEE PLANS DETERMINATIONS QUALITY ASSURANCE BULLETIN

FY 2010 No.1

Date: December 3, 2009

PROPER USE OF CAVEATS

I. Background

The TEQMS case administration standards require determination letters to contain accurate and complete information. This bulletin is issued to provide guidance on the proper use of caveats. [IRM 7.11.1](#) (9-1-08) provides the guidelines for case processing and closing procedures for determination letter applications.

The TEQMS Standard #5 Element C Case Administration standards require the determination letters to contain accurate and complete information. The determination letter provides a historical record that can be useful for future determination requests or for plan examination. The completed case file frequently includes a number of executed and proposed amendments which must be included on the determination letter. It is critical to the integrity of the determination letter program to accurately include the date of each amendment that was considered, whether proposed or adopted.

This bulletin supersedes QAB 2006-4 which provided guidance for issuing determination letters for EGTRRA Form 5300 applications received on or after February 1, 2006. This bulletin also supersedes QAB 2005-1 which provided guidance for issuing determination letters (Letter 835) for Form 5300 applications received prior to February 1, 2006, for Forms 5307 (Letter 835), and 5310 applications (Letter 1132). In addition, this bulletin modifies [QAB 2009-1](#) which provides guidance for EGTRRA Staggered Remedial Amendment period and remedial amendment cycle for pre-approved defined contribution plans.

II. Changes

1. Caveat number 7063 was added to the EDS system effective May 4, 2005 and is used for both Letters 835 and 1132. This caveat should only be used in the event that proposed amendments, or a proposed restated plan, are included as part of the application package and a cover letter is not included in the package:

Caveat 7063 states:

"This determination letter also considers the proposed amendment(s) included with your determination letter application. The proposed amendment(s) should be adopted on or before the date prescribed by the regulations under Code section 401(b)."

2. Generally, the trust document is adopted in conjunction with the initial plan document or after the initial plan adoption. The date of adoption should be included on Letter 835 with caveat 26 or 27, Letter 2002 with caveat 41 or 42, and Letter 1132 with caveat 11 or

7027. If the trust document is adopted prior to the date of the initial plan adoption, we recommend using a 9001 caveat to indicate:

“This determination letter applies to the trust document adopted on _____.

3. QAB 2005-1 stated that “Amendments that were adopted before the last determination letter should not be included on the determination letter.” An exception to this rule is permitted only for Letter 1132 issued for plans terminating before their EGTRRA remedial amendment cycle. Letter 1132 should include caveats 11 or 7027 for all amendments adopted to comply with EGTRRA, even if they were adopted before the date of the last determination letter.

4. [Notice 2007-6](#) announced that the Service will process determination letter applications involving cash balance, hybrid defined benefit pension plans, and amendments that convert defined benefit pension plans to hybrid defined benefit pension plans. On January 22, 2007 an e-mail was distributed to all employees to eliminate caveat 52 on Letter 835, caveat 54 on Letter 2002 for amendments on defined benefit plans, and caveat 91 on Letter 1132 for terminating defined benefit pension plans.

5. Effective July 9, 2007, the Form 6406 (Short Form Application for Determination for Minor Amendment of Employee Benefit Plan) may no longer be submitted to apply for a determination letter.

6. [Announcement 2008-23](#) released on March 14, 2008, announced the opening of the two-year submission period to adopt pre-approved defined contribution plans. The Service began accepting Form 5307 applications on May 1, 2008 for determination letters submitted by adopting employers of pre-approved (master and prototype and volume submitter) defined contribution plans. [QAB 2009-1](#) provides guidance for processing pre-approved applications. The announcement provides that adopters of pre-approved plans are not required nor encouraged to submit interim amendments for consideration with the Form 5307 application. Discretionary amendments should be submitted for consideration. However, all amendments submitted that do not pre date the last favorable determination letter should be included on the Letter 2002. Section VIII of this QAB revises the guidance issued in Section VII of QAB 2009-1 which indicated pre-approved plan amendments adopted by sponsors who have the authority to amend on behalf of the employer will not be included on the Letter 2002. Effective immediately, all discretionary and interim amendments; including amendments adopted on behalf of the employer by the pre-approved plan sponsor should be included on Letter 2002.

The Letter 2002 will contain a caveat that limits the reliance to those requirements as outlined in the applicable Cumulative List. Refer to Sections XVII and XVIII of this bulletin for more guidance for Form 5307 applications. Employers may continue to submit Form 5307 applications for defined benefit plans using their GUST pre-approved documents, until further notice. See [Announcement 2007-90](#).

7. Effective March 17, 2008, for plans that are exempt from some of the 401(a) requirements because of their Governmental Plan status under 414(d); caveat 100 has been added to Letter 835, caveat 58 for Letter 1132 and caveat 60 for Letter 2002; The caveat states:

“This determination letter is based solely on your assertion that the plan is entitled to be treated as a Governmental plan under section 414(d) of the Internal Revenue Code.”

8. Effective April 3, 2008, determination letters for multiemployer plans that incorporate a collectively bargaining agreement (CBA) by reference will, include the caveat 7033. Caveat 7033 states:

“This determination letter does not provide reliance for any portion(s) of the document that incorporates the terms of an auxiliary agreement (collective bargaining, reciprocity and/or participation agreement), unless the exact language of the section(s) that is being incorporated by reference to the auxiliary agreement has been appended to the document.”

9. Effective May 23, 2008, Letter 1015 was created to return incomplete applications with "procedural" deficiencies during the "screening" stage.

10. Effective March 11, 2009, caveat 10 was added to Letter 2044. Letter 2044 is issued in response to a plan sponsor's withdrawal of the application for determination letter. The caveat 10 should be added if the application is withdrawn by the sponsor after issues have been identified. The caveat 10 states:

"Under the provisions of sections 4.02 and 5.07(3) of Rev. Proc. 2008-50, 2008-35 I.R.B. 464, the request to withdraw your determination letter application makes your plan ineligible to use the Voluntary Correction Program to correct any failure that (i) was identified by the Service or (ii) related to any request for information made by the Service during the determination letter process. In addition, with respect to any failure described in the previous sentence, the plan is considered to be Under Examination (as defined in section 5.07 of [Rev. Proc. 2008-50](#)) for the purpose of determining your plan's eligibility to implement correction under the Self Correction Program."

11. Effective August 1, 2009, caveat 66 was added to Letters 2002 and 1132 for governmental plans submitted with material that is not adopted, i.e. statute based. The caveat reads as follows: “This determination letter is applicable to the plan and related documents submitted in conjunction with your application filed during the remedial amendment cycle ending January 31, xxxx.” (The variable will be based on the year of submission.)

12. Effective November 30, 2009, caveat 48 was modified to delete the date reference, and a variable is no longer required. Therefore, the caveat reads as follows: “This determination letter is applicable to our review of the working copy of the plan and the associated amendments submitted with your application.”

III. Scope of Reliance

Publication 794 is attached to each determination letter and states the limitations on the scope of reliance on the determination letter. The applicant is required to retain copies of the application forms, demonstrations, and all correspondence with the Internal Revenue Service related to the application for reliance on any optional nondiscrimination and coverage demonstrations offered on the favorable determination letter. The

Publication was revised April 2009 to provide that no reliance will be given on contributions made to a plan treated as a governmental plan under section 414(d) constitute employer contributions under IRC section 414(h)(2). The April 2009 revision should be attached to Letters 2002 and 1132. The July 2001 revision should be attached to Letter 835.

All amendments to the plan and trust adopted after the date of the last determination letter should be included on the current letter, including amendments to the trust. Amendments that were adopted before the last determination letter should generally not be included on the determination letter. The adoption date of proposed amendments that were included on the last determination letter as a proposed amendment should also be included if the date of adoption is after the date of the last determination letter.

The caveats included on the determination letter should be limited to those included on (EDS) and the 7000 or 9000 series caveats addressed in this QAB. If there are situations that have not been addressed in this bulletin or EDS, we recommend the specialists consult with the group manager or contact the EP Determination Quality Assurance Staff prior to adding a 9000 series caveat. Since the 7000 or 9000 series caveats will appear on page three of the determination letter caveat 5997 and 8502 must be included which indicates that there is an addendum when drafting the Letter 2002.

Publication 794 states the determination letter applies only to the employer on whose behalf the application is made. Therefore, for controlled groups or affiliated service group of employers adopting the same plan, the letter will be issued only to the employer who initiated the application.

If the employer or representative has lost the prior determination letter, the EP/EO Determination System (EDS) can be used to generate a copy of the prior determination letter. Therefore, any addendum to the determination letter should consist of only the 7000 or 9000 series caveats. The determination specialist should never attach a document or other information that has not been input on EDS. For example, a 9000 series caveat that reads, "See attached document", is not acceptable.

IV. Letter 835

Letter 835 is issued for GUST applications which include Form 5300 applications submitted prior to February 1, 2006, Form 5307 applications submitted for defined contribution pre-approved plans prior to December 18, 2007. GUST applications will continued to be accepted on Form 5307 applications for defined benefit plans submitted on or before February 22, 2010, (See [Announcement 2009-85](#).)

Caveat 97 should be included which indicates: This letter considers the changes in qualification requirements made by the GATT, SBJPA, USERRA, TRA'97, RRA'98 and CRA'00. If the application is for a governmental plan or any other plan that is requesting a determination letter for TRA'86 and GUST, both caveats 87 and 97 should be used.

V. Form 5621

The 2nd page of the Form 5621 revised March 2005 should be used as the case closing transmittal for all GUST applications. If additional caveats are needed that are not listed, they should be added in the field labeled “enter any other caveats that should be considered”. See Exhibit A of this QAB.

VI. Good Faith Amendments for EGTRRA

[Notice 2001-42](#), provides that the availability of the EGTRRA remedial amendment period is conditioned on the timely adoption of required good faith EGTRRA plan amendments.

Letter 835 issued for Form 5300 applications submitted prior to February 1, 2006, Form 5307 applications for defined benefit plans, and Form 5307 applications for defined contribution plans submitted prior to December 18, 2007, should include caveat 7061 to acknowledge receipt of the good faith EGTRRA amendments.

Caveat 7061 reads as follows:

“This determination letter acknowledges receipt of the provisions intended to satisfy the requirements of section 401(a) of the Code, as amended by the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub.L.107-16.”

VII. 401(a)(9) Final Regulations Caveats

[Rev. Proc. 2002-29](#) required qualified defined contribution plans to be amended to comply with IRC Section 401(a)(9) by the last day of the first plan year beginning on or after January 1, 2003. Letter 835 issued for Form 5300 applications submitted prior to February 1, 2006 were required to include the caveat 6, 7, 26 or 27, for the amendment.

Letter 835 issued for Form 5307 applications for pre-approved defined contribution plans submitted prior to December 18, 2007, should include caveat 7062 to acknowledge receipt of the amendment. Caveat 7062 read as follows:

“This determination letter acknowledges receipt of the provisions intended to satisfy the requirements of the Final and Temporary regulations under Section 401(a)(9) that were published in the Federal Register on April 17, 2002, 74 FR 18987.”

[Rev. Proc. 2003-10](#) provided an extension for qualified defined benefit plans to comply with the requirements of the section 401(a)(9) Final and Temporary Regulations until the end of the EGTRRA remedial amendment period. Caveat 7062 should not be included on letter 835 issued for the Form 5307 applications submitted for a defined benefit plan. If the Form 5307 application submitted for a defined benefit plan does not include the amendment for section 401(a)(9) Final and Temporary Regulations, it is not necessary to request one.

VIII. Letter 1132 for Terminating Plans

For plans terminating after their EGTRRA effective dates, (for calendar year plans December 31, 2001), specialists should verify the plan has been properly and timely amended for all law in effect as of the proposed date of termination. The Termination Issue Focus Report is updated annually and should be used to review terminating plans for compliance with the applicable law in effect at the date of termination. For example, a plan that terminates in the 2009 plan year must be updated for the 2008 Cumulative List, [Notice 2008-108](#), and any other subsequent qualification requirements that apply as of the proposed date of termination.

For disqualifying provisions or a provision that is integral to a disqualifying provision, an interim amendment must be adopted by the later of:

- 1) the due date (including extensions) for filing the income tax return for the employer's taxable year that includes the date on which the RAP begins; or
- 2) the last day of the plan year that includes the date on which the RAP begins.

Discretionary amendments must be made by the end of the plan year in which the plan amendment is effective although in some cases they must be adopted earlier in order for the plan to operate in accordance with the plan document. Note that section 1107 of the Pension Protection Act of 2006 (PPA '06), provides an extension for both interim and discretionary amendments reflecting changes enacted with PPA' 06 until the last day of the 2009 plan year.

If the required interim or discretionary amendments were not adopted by the required compliance date, the closing agreement procedures should be followed to correct the plan qualification failure.

Caveats 7061 and 7062 acknowledged receipt of the good faith amendments; therefore Letter 1132 should also include caveats 11 or 7027 for all amendments adopted to comply with EGTRRA, even if they were adopted before the date of the last determination letter. Any amendments submitted that were adopted on behalf of the employer by the pre-approved plan sponsor should also be included on Letter 1132.

Effective October 13, 2004, Law indicator M should be used to indicate EGTRRA. Since all terminated plans have to be updated for the current law as of the date of termination, there is no caveat for the laws considered for Letter 1132.

IX. Form 5621

The 2nd page of the Form 5621 revised March 2005 should be used as the case closing transmittal for all Form 5310 applications. If additional caveats are needed that are not listed, they should be added in the field labeled "enter any other caveats that should be considered". See Exhibit A of this QAB.

X. Letter 835 and Letter 1132 and caveats

IRM Exhibit 7.13.5 (04-01-2006) provides a complete list of the procedures for the EDS Letter Generation system and a copy of Letter 835 and Letter 1132 and caveats and can be found on: http://www.irs.gov/irm/part7/irm_07-013-005.html

Exhibit 1 – Letter 835 Selective Caveats

Caveat	When to use	Explanation	Variable
6	To condition the determination letter on adoption of proposed amendments to the plan.	Indicate the date of Letter used to submit the proposed amendment. If an undated facsimile is used, the received date on the fax should be used.	Date (xx/xx/xx or month xx, xxxx)
7	Additional caveat for proposed amendments when needed.	See notes for caveat #6.	Date (xx/xx/xx or month xx, xxxx)
16	Used for plans that include section 403(b) provisions	Ruling only with respect to the 401(a) plan and not with respect to the 403(b).	N/A
21	Form 5300 and include information in section 14 of Rev. Proc. 2009-6 (Revised Annually)	Meets the Affiliated Service Group Status (ASG) requirements of section 414(m).	N/A
22	Form 5300 and include information in section 14 of Rev. Proc. 2009-6 (Revised Annually)	Meets the Leased Employee Status requirements of section 414(n).	N/A
23	Form 5300 and include information in section 14 of Rev. Proc. 2009-6 (Revised Annually)	Does not meet the Affiliated Service Group Status (ASG) requirements of section 414(m)	N/A
24	Form 5300 and include information in section 14 of Rev. Proc. 2009-6 (Revised Annually)	Does not meet the Leased Employee Status requirements of section 414(n).	N/A
26	Considers executed amendments for the plan.	Used to indicate the execution date of each amendment after the initial adoption that has NOT been included on a prior determination letter.	Date (xx/xx/xx or month xx, xxxx)
27	Additional Amendment	Used in conjunction with caveat #41; if the numeric format is utilized 2 additional amendments may be added.	Date (xx/xx/xx or month xx, xxxx)

Exhibit 1 – Letter 835 Selective Caveats cont.

Caveat	When to use	Explanation	Variable
28	Used only for the initial adoption of the plan.	Indicate the date the employer executed the initial plan document.	Date (xx/xx/xx or month xx, xxxx)
39	For plans involved in termination spin-offs or re-establishments.	Letter conditioned on approval of changes in funding amortization. IRS DOL Implementation Guidelines dated May 24, 1984.	N/A
51	Form 5300 submitted with Form 5309.	ESOP plan meets the requirements of section 4975(e) (7).	N/A
85	Form 5300 and include information outlined in section 16 of Rev. Proc. 2009-6 (Revised Annually)	Plan meets the requirements of sections 401(h)/420.	N/A
97	Used to show compliance with full GUST.	For 5300 submitted prior to 2/1/06 and 5307 for DC plans submitted prior to 5/1/08 and 5307 for DB plans until the GUST program closes	N/A
98	Form 5300 and include information in section 10 of Rev. Proc. 2009-6 (Revised Annually)	Multiple employer plans meet section 413(c)	N/A
100	Form 5300 for Governmental Plans	Plan sponsor's assertion that plan is government plan under 414(d)	N/A
5998	Used to indicate a copy of Letter is provided to the authorized Power of Attorney(s)	Copy of letters should be provided to 2nd POA if so authorized per item #7(b) of Form 2848.	N/A
7054	Correction of a prior determination Letter 2002	This letter supersedes our letter dated on or about xxxxxx.	Date (xx/xx/xx or month xx, xxxx)
7056	5300 Partial termination request	Based on the information you have supplied, we have determined that a partial termination occurred on xxxxxx.	Date (xx/xx/xx or month xx, xxxx)
7058	5300 Partial termination request	Based on the information you have supplied, we have determined that a partial termination did not occur.	N/A

Exhibit II-Letter 1132 Selective and Required Caveats

Caveat	When to use	Explanation	Variable
4	Used to indicate the proposed date of plan termination.	Use the date on the resolution or amendment to terminate the plan	Date (xx/xx/xx or month xx, xxxx)
5	Additional caveat for proposed amendments when needed.	See notes for caveat #10	Date (xx/xx/xx or month xx, xxxx)
7	Plans involved in termination spin-offs or re-establishments conditioning the letter on receiving approval of changes in funding amortization.	IRS DOL Implementation Guidelines dated May 24, 1984. tege.web.irs.gov/content/EmpPlansMainWindow/linkedHtmlDocuments/determs/052484A.pdf (internal use only)	N/A
6, 9, 8503	These caveats are used in conjunction with a plan that has terminated with assets reverting to the employer.	These caveats alert the sponsor of certain filing requirements and generate the Benefit Assurance Form that is used with reversion referrals. May not apply to certain tax-exempt entities or governmental plans.	N/A
10	Used to condition the determination letter for the receipt of proposed amendments to the plan.	Use the date of the letter used to submit the proposed amendment. If an undated facsimile is used to transmit the proposed amendment, the received date on the fax should be used	Date (xx/xx/xx or month xx, xxxx)
11	Used to indicate the consideration of executed amendments for the plan.	Include each executed amendment that has not been previously included on a prior determination letter.	Date (xx/xx/xx or month xx, xxxx)
44	Used for terminating ESOP plans that met the requirements of section 4975(e) (7).	Should verify plan met 4975(e) prior to termination.	N/A
58	Terminating governmental plan	Plan sponsor's assertion that plan is government plan under 414(d)	N/A
5998	Used to indicate a copy of the letter is provided to the authorized Power of Attorney(s)	Copy of letters should be provided to 2nd POA if so authorized per item #7(b) of Form 2848 or item 4 or 5 of Form 8821.	N/A

Exhibit II-Letter 1132 Selective and Required Caveats cont.

Caveat	When to use	Explanation	Variable
7002	Used to condition determination letter for receipt of proposed restated plan.	Use date of cover letter unless the proposed restatement is sent via separate correspondence.	Date (xx/xx/xx or month xx, xxxx)
7027	Used in addition to caveat #11 to indicate consideration of executed amendments.	Used in conjunction with caveat #11 up to 2 additional amendments can be added if the numeric format is utilized. A 9000 series caveat may be used if more space is needed.	Date (xx/xx/xx or month xx, xxxx)
7033	5300 -Multi employer	CBA or auxiliary agreements incorporated by referenced and not part of plan	N/A
7060	Used to condition the letter for the full vesting of affected participants.	Generally used on terminations when a sponsor agrees to fully vest affected participants under section 411(d) (3). The date of the representative's or sponsor's letter providing for the full vesting is required.	Date (xx/xx/xx or month xx, xxxx)

XI. Letter 2002 for EGTRRA Applications Submitted on or after February 1, 2006

Beginning February 1, 2006, the Service began accepting applications for individually designed plans that take into account the requirements of EGTRRA and other items that are identified in [Notice 2005-101](#), the 2005 Cumulative List of Changes in Plan Qualification Requirements. Letter 2002 will be issued to approve favorable determination for EGTRRA determination applications submitted on or after February 1, 2006. [QAB 2007-2](#) provides guidance for determining the EGTRRA staggered remedial amendment cycle.

[Rev. Proc. 2005-66](#) provides guidance for determination letter applications for individually designed plans that are received (postmarked) on or after February 1, 2006. [Rev. Proc. 2007-44](#) superseded Rev. Proc. 2005-66 which established cyclical remedial amendment periods under IRC 401(b) for individually designed and pre-approved plans.

XII. On-Cycle Form 5300 Applications

Within the five-year remedial amendment cycle for an individually designed plan there is a 12-month period of time to file the application for a determination letter. Plan sponsors of individually designed plans that want to preserve reliance on a plan's favorable determination letter must file the Form 5300 application for a new determination letter during their on-cycle period. Specialists will review the employer's EIN or determine if the plan falls under one of the exceptions to the general rule to determine if an application is submitted on-cycle.

An application is considered on-cycle if it satisfies one of the conditions in the following chart. Note that governmental plans can make an election to come in during Cycle E rather than Cycle C as the initial (EGTRRA) remedial amendment cycle for the plan. No election form or notice to the Service is required. An election is made by submitting an application for a determination letter in Cycle E. See [Rev. Proc. 2009-36](#).

General Rule: If the last digit of the plan sponsor's EIN is--	Exceptions to the General Rule	The plan's cycle is--	Last day of the initial cycle = RAC
1 or 6	CG/ASG election	Cycle A	1-31-07
2 or 7	Multiple	Cycle B	1-31-08
3 or 8	Governmental	Cycle C	1-31-09
4 or 9	Multi	Cycle D	1-31-10
5 or 0	Governmental plans that elected to come in during Cycle E	Cycle E	1-31-11

On-cycle caveats for cycles A-E are as follows:

Cycle A: #13 This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than 12 months after the application was received. This letter expires on January 31, 2012. This letter considered the 2005 Cumulative List of Changes in Plan Qualification Requirements.

Cycle B: #14 This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than 12 months after the application was received. This letter expires on January 31, 2013. This letter considered the 2006 Cumulative List of Changes in Plan Qualification Requirements.

Cycle C: #15 This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than 12 months after the application was received. This letter expires on January 31, 2014. This letter considered the 2007 Cumulative List of Changes in Plan Qualification Requirements.

Cycle D: #16 This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than 12 months after the application was received. This letter expires on January 31, 2015. This letter considered the 2008 Cumulative List of Changes in Plan Qualification Requirements.

Cycle E: #17 This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than 12 months after the application was received. This letter expires on January 31, 2016. This letter considered the 2009 Cumulative List of Changes in Plan Qualification Requirements.

(Please note: there are no variables required to be input.)

Example 1: Employer A sponsors a profit sharing plan (Plan K) that is originally effective January 1, 1988 and the last favorable determination letter issued on the prior 5300 application is dated October 19, 2003. The EIN of Employer A ends in a 7. The 5300 application is submitted on October 15, 2007 (during cycle B) and includes a restated plan that is updated for the 2006 cumulative list. Since this plan is filed on-cycle, caveat 14 will be included on the letter and no variables will be required. The caveat will state that the letter expires January 31, 2013 and that it was reviewed under the 2006 CL.

Form 5300 is required for multiple employer plan sponsors and for a special ruling request (partial termination, affiliated service group status or a leased employee ruling) even if they are an adopter of a pre-approved plan, [QAB 2009-1](#) provides guidance for these applications. The cover letter should certify that the plan is word-for-word identical to the pre-approved plan, and the Form 5300 is solely the result of one of the aforementioned special ruling requests. Although the sponsor is required to file the Form 5300, the reliance on the determination letter is the same as if the Form 5307 application was submitted for the pre-approved plan. Letter 2002 should include caveat 25 with the variable "2004" for the CL, and caveat 26 to indicate expiration of reliance on the letter for those applications entitled to the six-year cycle caveat.

XIII. Off-Cycle Form 5300 Applications

An application filed outside the 12-month period discussed above is considered to be filed off-cycle. An application filed off-cycle should be reviewed using the Cumulative List that would be required for an application filed on-cycle during the period the application was submitted. This means that the determination letter issued for the plan may not take into account any or all of the changes in qualification requirements for which the plan must be amended within the plan's normal remedial amendment cycle.

Determination letters issued for all Form 5300 individually designed plan applications received on or after February 1, 2006 must include an expiration date and a statement that the letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than 12 months after the application was received.

Determination Letters for applications filed off-cycle will require two caveats; 20 and 21. Each of the two caveats requires you to input one variable. Specifically, caveat 20 requires input for the year of expiration and caveat 21 requires the year of the applicable CL under which the plan was reviewed. Although they are two separate caveats, they will appear and read as one paragraph.

Two separate caveats, 24 and 25, will be used if an application is submitted with an SSN and subsequently assigned an EIN.

The off-cycle caveats read as follows:

Caveat #20 This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than twelve months after the application was received. This letter expires on January 31, ____ (YYYY). This

(Example: Cycle B filer comes in February 1, 2006 (cycle A), letter expires January 31, 2008.)

Caveat #21 letter considered the _____ (YYYY) Cumulative List of Changes in Plan Qualification Requirements.

(Example: Cycle B filer comes in February 1, 2006 (cycle A), plan reviewed under the 2005 CL.)

Example 2: Employer J has a DB plan (Plan D) effective January 1, 2005. The original plan was adopted on November 22, 2005. The EIN of the employer ends in a 3 (cycle C). The employer submits a 5300 application on June 30, 2006, (cycle A) with a restated plan that includes the 2005 CL. The plan is off-cycle and if the case is closed prior to February 1, 2008, caveat 20 will be used with year 2009 for the expiration date and caveat 21 will be used with 2005 for the cumulative list.

The SSN caveats read as follows:

Caveat #24 This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than twelve months after the application was received. However, since this application was filed with a Social Security Number (SSN), the next five-year remedial amendment cycle will be based on the Employer Identification Number (EIN), assigned with filing of this application. This letter expires on January 31, XXXX.

Caveat #25 This letter considered the XXXX Cumulative List of Changes in Plan Qualification Requirements

Example 3: A self-employed individual submits an application on June 15, 2007 based on the SSN ending in a 2. The Service assigns an EIN that ends in a 0. The application is reviewed as an on cycle filer and the 2006 CL is used. The expiration date on the letter will be 1/31/16 since the EIN is required to be used in the 2nd cycle.

XIV. Working Copy and Proposed Restated Documents

Rev. Proc. 2009-6, section 7.04 states that individually designed plans are required to be restated when they are submitted for the initial amendment cycle and subsequent remedial amendment cycles. The restated document may be submitted as a working copy or a proposed restated plan document. If the document includes an execution page, we recommend securing clarification as to whether the document is intended to be considered a working copy or a proposed restated plan. If the document is intended to be considered a working copy, the plan sponsor should remove the execution page from the document.

If the sponsor indicates the document is a proposed restated plan, then caveat 46 should be included on Letter 2002; and caveat 7002 should be included on Letter 1132. Caveat 46 reads as follows:

Caveat #46: This determination letter is applicable to the proposed restated plan submitted with your application dated xx/xx/xx or month xx, xxxx.

If the sponsor indicates the document is a working copy, then caveat 48 should be used. Caveat 48 reads as follows:

Caveat #48: This determination letter is applicable to our review of the working copy of the plan and the associated amendments submitted with your application.

XV. Interim and Discretionary Amendments

For disqualifying provisions or a provision that is integral to a disqualifying provision, an interim amendment must be adopted by the later of:

- 1) the due date (including extensions) for filing the income tax return for the employer's taxable year that includes the date on which the RAP begins; or
- 2) the last day of the plan year that includes the date on which the RAP begins.

Discretionary amendments must be made by the end of the plan year in which the plan amendment is effective although in some cases they must be adopted earlier in order for the plan to operate in accordance with the plan document. Note that section 1107 of the Pension Protection Act of 2006 (PPA '06), provides an extension for both interim and discretionary amendments reflecting changes enacted with PPA' 06 until the last day of the 2009 plan year.

Letter 2002 is to include the date(s) of all discretionary and interim amendments that do not pre-date the date of the last determination letter.

All Letters 2002 will include caveat number 10. This is an automatic caveat that states "We are not ruling on any guidance published, or any statutes enacted, after the issuance of the Cumulative List (unless the item has been identified in the Cumulative List) for the cycle under which this application was submitted."

XVI. Cash Balance Moratorium Plan Applications

On September 15, 1999, the Service's Director, Employee Plans, issued a field directive requiring that determination letter applications and examination cases that involved the conversion of a defined benefit plan formula into a cash balance formula be submitted for technical advice. [Announcement 2003-1](#) suspended processing of cases that were the subject of the 1999 Field Directive pending issuance of regulations addressing age discrimination. [Notice 2007-6](#) lifted the moratorium on processing determination letters for the cash balance.

Letter 835 issued for the Form 5300 moratorium applications submitted prior to February 1, 2006; are required to include the caveats 26 and 27 for the GUST amendments and caveat 7061 to acknowledge receipt of the good faith EGTRRA amendments.

[Rev. Proc. 2003-10](#) postponed the time by which defined benefit plans must amend to comply with the IRC section 401(a)(9) Final and Temporary Regulations until the end of the EGTRRA remedial amendment period; therefore Letter 835 will not take into consideration the IRC section 401(a)(9) Final and Temporary Regulations.

The cash balance moratorium did not affect the deadlines for filing amendments required under GUST, EGTRRA or any other legislation. On February 1, 2006, the Service began to accept applications for determination letters under Rev. Proc. 2005-66 for the cycle A plan sponsors. For example, plan sponsors with an EIN ending in 1 or 6 were required to submit the cycle A application by January 31, 2007.

Generally, amendments that were adopted before the last determination letter should not be included on Letter 2002. The following exception will apply for Letter 2002 issued for plans that receive Letter 835 rulings for GUST under [Notice 2007-6](#). The cash balance moratorium Letter 835 will be dated later than the date the sponsor adopted the amendments required to comply with the initial EGTRRA remedial amendment cycle.

Letter 2002 will include the date(s) of the restated document and all discretionary and interim amendments adopted to comply with the applicable cumulative list for the cycle under which the application was submitted, without regard to the date of the GUST Letter 835.

XVII. Form 5307 Applications for Pre-Approved Plans

[Announcement 2008-23](#), announced that the Service will begin accepting Form 5307 applications for pre-approved (i.e., master and prototype and volume submitter) defined contribution plans within the two-year period beginning on May 1, 2008 and ending on April 30, 2010.

[QAB 2009-1](#), which is modified by this bulletin, provides guidance for Form 5307 applications submitted for pre-approved plans. Letter 2002 will be issued on all applications received under [Announcement 2008-23](#). For those applications entitled to the six-year cycle on a temporary basis or ineligible for the six-year cycle, Letter 2002 will include the applicable caveat that includes the expiration date to reflect the end of the employer's subsequent five-year cycle.

Specialists should use caveat 25 with the variable "2004" for the CL for applications submitted on Form 5307, and the applicable year for other Form 5300 submissions. In addition, the following caveat 26 will be required to indicate expiration of reliance on the letter for those applications entitled to the six-year cycle on a continuing basis. Caveat 26 states:

"This letter expires on the earlier of the date of the employer's next determination letter or the end of the subsequent two-year period announced by the Service and which comprises part of the next six-year remedial amendment /approval cycle applicable to adopting employers of pre-approved defined contribution plans."

XVIII. Interim Amendments for Form 5307 Applications

[Announcement 2008-23](#) modified the submission requirements for pre-approved plans stating they were not required to submit interim amendments for consideration with the Form 5307 application.

1. All amendments submitted with the Form 5307 application, whether they are interim or discretionary, should be included on Letter 2002. The amendments adopted on behalf of the employer by the pre-approved plan sponsor/practitioner should also be included on Letter 2002.

2. If the 5307 is submitted for a VS plan, verify whether the practitioner made the election to amend on behalf of the adopting employer. A list of VS practitioners is on the shared server H: drive in the Pre-approved Plans folder titled: Pre-App, EGTRRA DC Spreadsheet (for Internal Use Only). The spreadsheet indicates whether the sponsor made the election to amend on behalf of adopting employers and also includes several key pieces of information which specialists may find helpful in their review of a determination letter application involving an employers' adoption of an EGTRRA (2004 Cumulative List) approved M&P or VS plan.

3. Form 5307 applications submitted for a VS plan which does not authorize the practitioner to amend on behalf of the adopting employer are required to include a copy of the EGTRRA good faith amendments (adopted by the employer), all interim amendments and any discretionary amendments adopted since the last determination letter.

4. Form 5307 applications submitted for M&P plans and VS plans that authorize the practitioner to amend on behalf of the employer are not required to include interim amendments. If an unsigned interim amendment is included with the Form 5307 application, it is not necessary to secure the executed amendment. The adoption date for the unsigned interim amendments is not required to be included on Letter 2002.

5. Letter 2002 only provides reliance for the qualification changes listed in the 2004 CL. Caveat 25 with the variable "2004" is included on Letter 2002. If the application includes interim amendments that apply to post 2004 CL interim amendments, for example the final 415 Regulations, the amendment date should be included on Letter 2002 even though no reliance will be given for post 2004 CL amendment(s).
6. If the employer submits a Form 5307 for either an M&P or VS document that includes any interim and discretionary amendments which were adopted late, a closing agreement should be pursued to correct the late amendment.

XIX. EGTRRA Form 5621 Technical Analysis Control Sheet

The second page of the EGTRRA Form 5621 Technical Analysis Control Sheet revised for the applicable EGTRRA submission cycle should be used as the case closing transmittal for all Form 5300 applications submitted after February 1, 2006 (Exhibit B) and Form 5307 applications for defined contribution plans submitted after May 1, 2008 (Exhibit C). The form lists the common caveats for Letter 2002. If additional caveats are needed that are not listed, they should be added in the field labeled "enter any other caveats that should be considered".

Exhibit 2 –Letter 2002 Selective Caveats

Caveat	When to use	Explanation	Variable
13	On-cycle A	Expires on January 31, 2012. Considers the 2005 Cumulative List.	N/A
14	On-cycle B	Expires on January 31, 2013. Considers the 2006 Cumulative List.	N/A
15	On-cycle C	Expires on January 31, 2014. Considers the 2007 Cumulative List.	N/A
16	On-cycle D	Expires on January 31, 2015. Considers the 2008 Cumulative List.	N/A
17	On-cycle E	Expires on January 31, 2016. Considers the 2009 Cumulative List.	N/A
20	Off/Short cycle (requires caveats 20 and 21)	Expires at the end of the first five-year remedial amendment cycle that ends more than 12 months after the application was submitted.	Expiration date (Year-20XX) format
21	Off/Short cycle (requires caveats 20 and 21)	Considered the Cumulative List required for on cycle applications during the period the application was submitted.	Cumulative List (20XX) format
24	Submitted with an SSN that is subsequently assigned an EIN (requires caveats 24 and 25)	Expires on the end of the plan's first five-year remedial amendment cycle that ends more than 12-months after the application was received. Since the application was filed using a SSN the next 5 year RAC will be based on the assigned EIN.	Expiration date (Year-20XX) format
25	Submitted with an SSN that is subsequently assigned an EIN or pre-approved EGTRRA plans	Considered the Cumulative List required for on cycle applications during the period the application was submitted.	Cumulative List (20XX) format
26	Form 5307 and 5300	Adopting employers of pre-approved defined contribution plans that remain on the six-year cycle.	N/A
31	Used for plans that include section 403(b) provisions	Ruling only with respect to the 401(a) plan and not with respect to the 403(b).	N/A
32	Form 5300 and include information in section 14 of Rev. Proc. 2009-6 (Revised Annually)	Meets the Affiliated Service Group Status (ASG) requirements of section 414(m).	N/A
33	Form 5300 and include information in section 14 of Rev. Proc. 2009-6 (Revised Annually)	Does not meet the Affiliated Service Group Status (ASG) requirements of section 414(m).	N/A

Exhibit 2 –Letter 2002 Selective Caveats cont.

Caveat	When to use	Explanation	Variable
34	Form 5300 and include information in section 14 of Rev. Proc. 2009-6 (Revised Annually)	Meets the Leased Employee Status requirements of section 414(n).	N/A
35	Form 5300 and include information in section 14 of Rev. Proc. 2009-6 (Revised Annually)	Does not meet the Leased Employee Status requirements of section 414(n).	N/A
40	Used only for the initial adoption of the plan.	Indicate the date the employer executed the initial plan document.	Date (xx/xx/xx or month xx, xxxx)
41	Considers executed amendments for the plan.	Used to indicate the execution date of each amendment after the initial adoption that has NOT been included on a prior determination letter.	Date (xx/xx/xx or month xx, xxxx)
42	Additional Amendment	Used in conjunction with caveat #41; if the numeric format is utilized 2 additional amendments may be added.	Date (xx/xx/xx or month xx, xxxx)
43	Additional Amendment	Used in conjunction with caveats #41 and #42; if the numeric format is utilized 2 additional amendments may be added.	Date (xx/xx/xx or month xx, xxxx)
44	To condition the determination letter on adoption of proposed amendments to the plan.	Indicate the date of the letter used to submit the proposed amendment. If an undated facsimile is used, the received date on the fax should be used.	Date (xx/xx/xx or month xx, xxxx)
45	Additional Proposed Amendment.	Indicate the date of the letter used to submit the proposed amendment. If an undated facsimile is used, the received date on the fax should be used.	Date (xx/xx/xx or month xx, xxxx)
46	Used to condition determination letter on adoption of proposed restated plan.	Use date of cover letter or separate correspondence used to submit restated document.	Date (xx/xx/xx or month xx, xxxx)
47	Proposed amendment(s) or restated plan submitted without a cover letter.	Considers proposed amendment(s) or restatement submitted with the DL application.	N/A

Exhibit 2 –Letter 2002 Selective Caveats cont.

Caveat	When to use	Explanation	Variable
48	Working copy	Working copy submitted with or during the DL application process.	N/A
50	Form 5300 submitted with Form 5309.	ESOP plan meets the requirements of section 4975(e) (7).	N/A
51	For plans involved in termination spin-offs or re-establishments.	Letter conditioned on receiving approval of changes in funding amortization. See IRS DOL Implementation Guidelines dated May 24, 1984.	N/A
53	Form 5300 and include information outlined in section 16 of Rev. Proc. 2009-6 (Revised Annually)	Plan meets the requirements of sections 401(h)/420.	N/A
55	Form 5300 and include information in section 10 of Rev. Proc. 2009-6 (Revised Annually)	Multiple employer plans meet section 413(c).	N/A
57	5300 Partial termination request	Based on the information you have supplied, we have determined that a partial termination occurred on xxxxxx.	Date (xx/xx/xx or month xx, xxxx)
58	5300 Partial termination request	Based on the information you have supplied, we have determined that a partial termination did not occur.	N/A
59	Correction of a prior determination Letter 2002	This letter supersedes our letter dated on or about xxxxxx.	Date (xx/xx/xx or month xx, xxxx)
60	Governmental Plan	Sponsor asserts reliance on 414(d).	N/A
66	Form 5300 Governmental	Applications submitted with material that is not adopted, i.e. statute based.	C=2009 E=2011
5997	Addendum included	Must be used with caveat 8502 when using a 7000 or 9000 series caveat.	N/A
5998	Used to indicate a copy of the letter is provided to the authorized Power of Attorney(s)	Copy of letters should be provided to 2nd POA if so authorized per item #7(b) of Form 2848.	N/A
7033	5300 -Multi employer	CBA or auxiliary agreements inc. by reference and not part of plan.	N/A
8502	Addendum	Must be selected with caveat 5997.	N/A

XX. Other EDS Letter Issues

1. Letter 1015 was specifically created to return incomplete applications with "procedural" deficiencies during the "pre-screening" stage. Specialists may use Letter 1015 (with managerial concurrence) to return incomplete applications provided that the specialist has NOT made contact with the employer or the POA. The entire package is returned to the employer or the POA, including the user fee. If the applicant returns a complete and correct application within 30 days from the date of the letter, we will use the original submission date for purposes of determining the remedial amendment period (RAP) under IRC section 401(b). (Note: The resubmitted case will not retain the original control date.)

The paragraphs for this letter are automatic paragraphs with the exception of the paragraph 5997, which references, the addendum (List of Missing Items), and paragraph 5998 for the power of attorney. The specialists should prepare an attachment labeled "List of Missing Items".

2. [QAB 2001-3](#) provides procedures to return a Form 5300 or Form 5307 application (other than terminations) in the event the applicant has failed to respond to requests for information and/or amendments. Letter 2234 should only be used if the amendments needed are deficient and egregious and must be accompanied by an itemized explanation of those areas in which the plan or application is deficient.

Letter 1012 may be used to return the application as incomplete if the applicant/representative fails to provide items or information that is required for proper processing. This could include missing or incorrect user fees, missing or incorrect/incomplete attachments, or items of a similar nature that are required by a Revenue Procedure or by the application instructions.

A special 15-day letter (Exhibit D) should be used to provide the applicant fair warning prior to returning the plan via Letter 1012 or Letter 2234. This special 15-day letter is available on the shared server (for internal use only).

Language deficiencies in Form 5310 applications submitted for terminating plans must be addressed by proposed plan disqualification. If the plan sponsor/POA declines to provide amendments or the requested documentation as a result of a disagreement between the Service and the plan sponsor/POA regarding the acceptability of plan provisions, the specialist should prepare a proposed adverse letter or submit a request for technical advice.

3. [QAB 2002-2](#) provides guidance on processing determination applications involving interested party comments. Letter 1935 should be issued for each interested party (or their representative) that submitted comments along with a copy of the determination letter issued for the plan. Letter 1939 should be issued to notify the plan sponsor that interested party comments were received. Letter 1936 should be used to respond to comments received by interested parties in the event that comments are received on a

standardized plan for which the plan sponsor did not file an application for a determination letter.

4. If an application is submitted for a merger, only the amendments for the surviving plan should be included on the determination letter. QAB 2003-2 provides guidance on Processing Determination Letter Applications Involving Plan Mergers and states “A favorable determination letter for the surviving plan may be relied upon with respect to whether the merged plans were timely and correctly amended for new tax law.”

5. [QAB 2007-1](#) provides guidance on Processing Multiple Employer Plan Applications, Section II-F indicates “Each separate employer receives its own determination letter which is individually designed or created on its own EDS module. The caveats used for each employer may differ depending on various circumstances, e.g. receiving additional information to change the scope of reliance, differing plan and amendment execution dates.” The amendments actually adopted by the participating sponsors should be included on Letters 835, 2002, or 1132 for each participating employer along with caveat 55 for Letter 2002 and 98 for Letter 835.

6. Letter 1520 is issued to approve Form 5300 applications submitted for a group trust. This letter has four automatic paragraphs. There are no selective caveats for the 1520 letter.

7. Letter 2044 is issued to a plan sponsor to acknowledge the withdrawal of their application for determination letter. Caveat 10 should be added if the application is withdrawn by the sponsor after issues have been identified. Caveat 10 states: “Under the provisions of sections 4.02 and 5.07(3) of Rev. Proc. 2008-50, 2008-35 I.R.B. 464, the request to withdraw your determination letter application makes your plan ineligible to use the Voluntary Correction Program to correct any failure that (i) was identified by the Service or (ii) related to any request for information made by the Service during the determination letter process. In addition, with respect to any failure described in the previous sentence, the plan is considered to be Under Examination (as defined in section 5.07 of Rev. Proc. 2008-50) for the purpose of determining your plan's eligibility to implement correction under the Self Correction Program.”

In addition to using this caveat on the letter, the following information should be e-mailed to the closing agreement coordinator:

Name of sponsor
 EIN
 Plan name
 Plan number
 Potential issue

XXI. Closing Actions on EDS

If the case has been reviewed and closed without contact with the taxpayer or representative, closing code “06” should be used. If the case has been reviewed and closed after contact with the taxpayer or representative for additional information, closing code “09” should be used. If the case is assigned for issue only, the closing code “00”

should be used. If the case is assigned for complete analysis, closing code "01" should be used.

Closing code "03" is used to close all incomplete applications returned on either Letter 1012 or 1015.

Closing code "04" is used to close all applications that are withdrawn at the request of the taxpayer or representative.

XXII. Correction to a Previously Issued Letter

At times it is necessary to issue a corrected determination letter. If a representative or plan sponsor requests a correction to a determination letter, the following procedure should be followed:

1. The incorrect determination letter should be submitted along with an explanation regarding the specific error, by fax to 513-263-4330; or by mail to:

Regular Postal Delivery:

Internal Revenue Service
Room 4024
PO Box 2508
Cincinnati, OH 45201

Express and Overnight Delivery:

Internal Revenue Service
Room 4024
550 Main Street
Cincinnati, OH 45202

2. Advise the caller that upon receipt of the request they will receive an acknowledgement letter indicating a 90-day response time.

If a corrected letter is generated caveat 7054 should be included on the corrected Letter 835, 1132, and 2002.

The caveat 7054 reads: "This letter supersedes our letter dated____." Exhibit E which is attached to this bulletin should be submitted to the Federal Records Center to associate the corrected letter with the case file.

The subsequent determination letters should only consider amendments executed after the date of the original determination letter as indicated on the caveat 7054.

NOTE: EP Determinations is currently developing alternatives for including amendment dates in the caveats on the determination letters. Changes to the caveat procedures will be announced when the changes are implemented.

Exhibit A - page 2 Form 5621 (Rev. 3-2005) for GUST applications

Letter #835 Caveat Number

- 06 Proposed Amendment(s) Date: _____
- 07 Add'l Proposed Amendment(s) Date: _____
- 12 Amendment(s) only _____
- 26 Adopted Amendment(s) Dated: _____
- 27 2nd Adopted Amendment(s) Dated: _____
- 7027 3rd Adopted Amendment(s) Dated: _____
- 28 Plan Adopted on:
- 51 ESOP plans
- 91 Amended defined benefit plans
- 5998 POA 1 _____ POA 2 _____
- 7000 Proposed Restated Plan Dated: _____
- 7061 Acknowledgement of EGTRRA Amendment(s)
- 7062 Acknowledgement of 401(a)(9) Amendment(s)

Letter #1132 Caveat Number

- 04 Date of Termination: _____
- 05 2nd Proposed Amendment(s) _____
- 06/09 Reversion Paragraph (Must also select 8503)
- 10 Date(s) of Proposed Amendment(s) _____
- 11 Adopted Amendment(s) Dated: _____
- 7027 Additional Adopted Amendment(s) Dated: _____
- 44 ESOP plans
- 52 Amended defined benefit plans
- 5998 POA 1 _____ POA 2 _____
- 7002 Proposed Restated Plan Dated: _____
- 7060 Full Vesting for Affected Participants Letter Dated: _____
- 8503 Benefit Assurance Form

Since all terminations have to be updated for current law there is no caveat number for the law indicator for Letter 1132, the law indicator will be M.

Letter # 835 Caveat Number	Law Indicator	<u>Explanation of Law Indicator</u>
<input type="checkbox"/> 97	K	[Reliance for full GUST 3 – includes CRA]
<input type="checkbox"/> Enter other caveats that should be considered (i.e. Leased Employees, Multiple, ASG)		
<input type="checkbox"/> 9001 Paragraph text: _____		

CONSIDERATIONS FOR TERMINATING PLANS

- | | |
|--|---|
| <ul style="list-style-type: none"> <input type="checkbox"/> ESOP <input type="checkbox"/> Controlled or affiliated service group <input type="checkbox"/> Verify timely amendment for GUST <input type="checkbox"/> Prior partial termination or discontinuance <input type="checkbox"/> Funding standards or plan appears underfunded <input type="checkbox"/> Check if this is a wasting trust <input type="checkbox"/> Indications of prohibited transactions or UBI <input type="checkbox"/> _____ <input type="checkbox"/> _____ | <ul style="list-style-type: none"> <input type="checkbox"/> Possible Late Amender (Indicate Law): _____ <input type="checkbox"/> Line 15(b)(6) - Verify participants who left w/o full vesting were properly cashed out <input type="checkbox"/> Line 17(e) - Verify distributions in kind offered to all and properly valued <input type="checkbox"/> EGTRRA <input type="checkbox"/> Final 401(a)(9) <input type="checkbox"/> _____ <input type="checkbox"/> _____ |
|--|---|

Closing Information

Entity/POA Correction made:

- | | |
|---|---|
| <p><u>Vesting Codes:</u></p> <ul style="list-style-type: none"> A - full & immediate B - full after 2 years C - full after 3 years D - full after 5 years E - 6 year graded F - 7 year graded G - other | <p><u>Closing Codes:</u></p> <ul style="list-style-type: none"> 06 – (no contact) 09 - (contact) 00 - (issue only) 01 – (full review) 03 - (incomplete) 04 – (withdrawn) 30 - (correction disposal) |
|---|---|

DLN	
Case Number:	
Letter Number	
Vesting Code:	
Effective Date:	
Law Indicator:	
Closing Date:	
Closing Code:	
Specialist No.:	
Time	
Grade	

Exhibit B –page 2 of 5621

Part V – Caveats for 1015 or 2002 or other letter (circle one)																				
Caveat Selection:	Caveat Number	Caveat Description	Variable Required?	Variable(s):																
√	13	On-Cycle “A” Filer	No																	
	14	On-Cycle “B” Filer	No																	
	15	On- Cycle “C” Filer	No																	
	16	On-Cycle “D” Filer	No																	
	17	On-Cycle “E” Filer	No																	
	20/21	Off-cycle Filer	Yes (2)	20 - Year of Expiration: _____ (YYYY) 21 - Year of Cumulative List: _____ (YYYY)																
	24/25	Applications filed with SSN	Yes (2)	24 - Year of Expiration: _____ (YYYY) 25 - Year of Cumulative List: _____ (YYYY)																
	40	Date Initial Plan Adopted	Yes (1)																	
	41	Date of Amendment(s)	Yes																	
	42	Date of Additional Amendment(s)	Yes																	
	43	Date of Additional Amendment(s)	Yes																	
	44	Date of Proposed Amendment(s)	Yes																	
	45	Date of Additional Proposed Amendment(s)	Yes																	
	46	Date of Proposed Restated Plan:	Yes																	
	48	Working copy																		
	50	ESOP	No																	
	54	Amended Defined Benefit Plans	No																	
	60	Governmental	No																	
	5997 & 8502	Addendum to be include with 3 rd page	No	Must be used with 7000 and 9000 paragraphs																
	5998	POA and Letter to POA 1 _____ Letter to POA 2 _____	No																	
PART VI – ADDITIONAL CAVEATS																				
<input type="checkbox"/> Enter other caveats that should be considered (i.e., Leased Employees, Multiple, ASG, etc.) _____, _____, _____, _____, _____																				
<input type="checkbox"/> 9001 Paragraph text (also include 5997 & 8502 (also include with 7000 paragraphs or any paragraphs with 3 rd page): _____ _____																				
PART VII – CASE CLOSING INFORMATION																				
DLN:	17007-																			
EDS Case Number:																				
Letter Number:																				
Vesting Code:																				
Effective Date:																				
Expiration Date:	January 31, _____																			
Law Indicator Code:	M																			
On-cycle:	Yes or No (circle one)																			
Year of Cumulative List	_____ (YYYY)																			
Closing Date:																				
Closing Code:																				
Specialist Number:																				
Time Charged:																				
Case Grade:																				
			<input type="checkbox"/> ENTITY/POA Correction Made?																	
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Exhibit C Pre-approved plans page 2 of EGTRRA 5621

Part V – Caveats Letter 2002																				
Caveat Selection:	Caveat Number	Caveat Description	Variable Required?	Variable(s):																
√	25	Cumulative list plan reviewed under	Yes																	
	26	Expiration caveat for pre-approved plan remaining on 6 year RAC	No																	
	40	Date Initial Plan Adopted	Yes																	
	41	Date of Amendment(s)	Yes																	
	42	Date of Additional Amendment(s)	Yes																	
	43	Date of Additional Amendment(s)	Yes																	
	44	Date of Proposed Amendment(s)	Yes																	
	45	Date of Additional Proposed Amendment(s)	Yes																	
	46	Date of Proposed Restated Plan:	Yes																	
	60	Governmental Plan	No																	
	5997 & 8502	Addendum to be include with 3 rd page	No																	
	5998	POA and Letter to POA 1 _____ Letter to POA 2 _____	No																	
PART VI – ADDITIONAL CAVEATS																				
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Letter Number:																				
Vesting Code:																				
Effective Date:																				
Law Indicator Code:	M																			
Year of Cumulative List, if applicable	_____ (YYYY)																			
Closing Date:																				
Closing Code:																				
Specialist Number:																				
Time Charged:																				
Case Grade:																				

Exhibit D

**Department of the Treasury
Internal Revenue Service
Tax Exempt/Government Entities**

DATE:

Name of Plan:

ADDRESS

Plan Number:

Employer Identification Number:

Person to Contact:

Telephone Number:

Previous Contact Date(s):

Dear Sir or Madam:

We asked you on the above dates to furnish information about your request for a determination letter for the plan identified above. We need the information specified on the enclosed list to process your application.

Please send the requested material within 15 days from the date of this letter so we may complete consideration of your application. If we do not hear from you within that time, we will return the application. You may resubmit it when you have secured the requested information.

Please mail the information requested in this letter to the following address:

Attn:
Internal Revenue Service
Room XXXX
P.O. Box 2508
Cincinnati, OH 45201

If you have any questions concerning this matter, please contact the person whose name and number are shown above. When you send the information requested or if you write with questions about this letter, please provide your telephone number and the most convenient time for us to call if we need to contact you.

Sincerely,

Employee Plans Specialist

Enclosure:
Checksheet

Exhibit E

(Forward this form and corrected Determination letter)

**IRS-TE/GE Division
Attn: Records Unit, Room 4010
550 Main St.
Cincinnati, OH 45201**

_____ RETRIEVE EP CASE FROM THE FEDERAL RECORDS CENTER

Name: _____

EIN: _____

Box Number: _____

Sequence Number: _____

Plan Name: _____

X ASSOCIATE THE ATTACHED INFORMATION WITH EP CASE FILE

Name: _____

EIN: _____

Box Number: _____

Sequence Number: _____

INSTRUCTIONS: The box and sequence number can be found on the EDS computer Screen. After accessing EDS, take the following steps:

- 1.) Select 4 – Other EP\EO Applications from EDS Main Menu;
- 2.) Select 4 – Federal Records Center Menu;
- 3.) Select 1 – Query Cincinnati Database;
- 4.) Hit enter to query the Database;
- 5.) Enter the case number, name or EIN;
- 6.) Press “escape key” to retrieve the needed information.
- 7.) If an entry appears for the box number and the sequence number, print the screen;
- 8.) To exit the federal records database, press the “E” key; then select “x” key twice. This will return you to the EDS main menu.

REQUEST FROM: Name: _____

Group: _____

Phone Number: _____

Approval: _____

Manager