

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

Plan Name: _____ **EIN:** _____ **Plan #:** _____
(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.

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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.

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SECTION III. CHANGE IN ADMINISTRATIVE PROCEDURES

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

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.