

Name of Sponsor:	Employer Identification Number:	Case Number:
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SIMPLE IRA Plans-Request for Information

Our records show you sponsor(ed) a SIMPLE IRA plan. Employers eligible to sponsor these plans are limited to:

- An employer which had no more than 100 employees who received at least \$5,000 of compensation from the employer for the preceding year (the "100-employee limitation"). This also includes employees of other employers in the same controlled or affiliated service group.

For purposes of the 100-employee limitation, all employees employed at any time during the calendar year are taken into account, regardless of whether they are eligible to participate in the SIMPLE IRA Plan. Thus, employees who are excludable under the rules of Internal Revenue Code (IRC) Section 410(b)(3) or who have not met the plan's minimum eligibility requirements must be taken into account. Employees also include self-employed individuals described in IRC Section 401(c)(1) who received earned income from the employer during the year.

Generally, there is a two year grace period for eligible employers that subsequently exceed the 100-employee limitation. Once the grace period (two calendar years following the year in which the 100-employee limitation was last satisfied) has ended, you must stop making new contributions to the plan.

A different rule applies if you do not meet the 100-employee limit because of an acquisition, disposition, or similar transaction. Under this rule, the SIMPLE IRA plan will be treated as meeting the 100-employee limit for the year of the transaction and the two following years if both the following conditions are satisfied:

- Coverage under the plan has not significantly changed during the grace period.
- The SIMPLE IRA plan would have continued to qualify after the transaction if you had remained a separate employer.

If applicable, you may be able to file a Voluntary Compliance Program (VCP) application requesting that contributions made in the years after the grace period, remain in the employees' SIMPLE IRA accounts.

According to our 2012 - 2014 records, you reported more than 100 Forms W-2 filed for at least two consecutive years, with employee wages of at least \$5,000. Please provide the following information:

1. Do you maintain a SIMPLE IRA plan?..... Yes No
If No, have you ever maintained a SIMPLE IRA plan? Please provide additional details:

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SIMPLE IRA Plans-Request for Information - Continued

2. While sponsoring a SIMPLE IRA plan, did you exceed the 100-employee limitation? Yes No
 Please provide additional details: _____

3. While sponsoring a SIMPLE IRA plan, if you exceeded the 100-employee limitation, did you then exceed the two year grace period?..... Yes No
 Please provide additional details: _____

4. Did you experience an acquisition, disposition, or similar transaction?..... Yes No
 If Yes, please check the box if the following two items applied:

- Coverage under the plan did not significantly change during the grace period.
- The SIMPLE IRA plan would have continued to qualify after the transaction if you had remained a separate employer.

5. Do you sponsor any other type of retirement plan (if so, please explain)? _____

6. Please provide the name and contact information of someone knowledgeable of the plan's form and operations who is authorized to speak with us regarding this matter:

Name _____ Title _____

Telephone Number _____