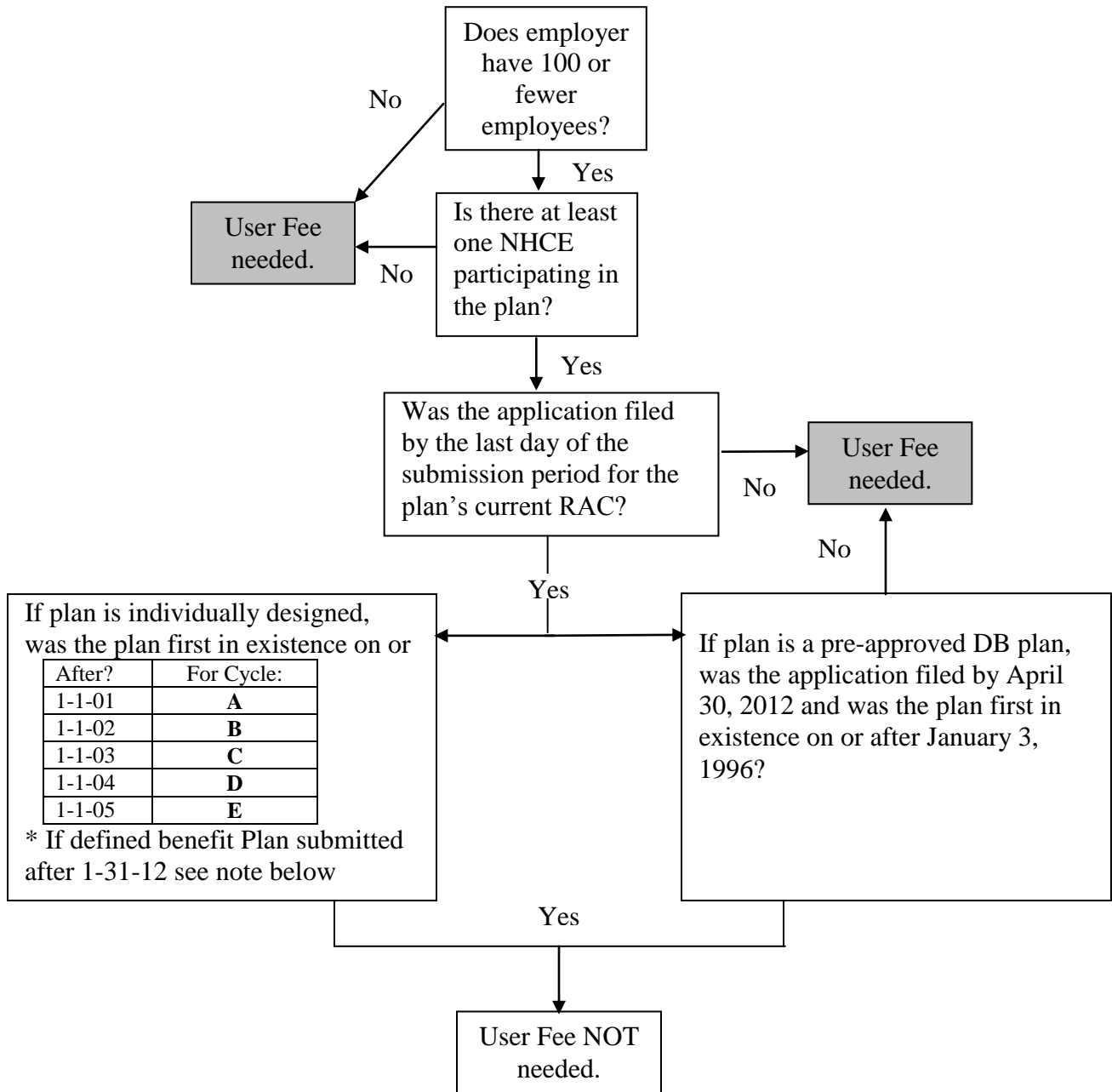


USER FEE FLOWCHART

Notice 2011-86



Note: There may be certain situations in which an application that is filed by the last day of a remedial amendment period with respect to the plan beginning within the first five plan years would nevertheless not be treated as such under the 10 year rule (i.e., where a remedial amendment period beginning within the first five plan years ends on the last day of a submission period that begins more than ten years after the year in which the plan is first in existence). Example: Cycle B Hybrid DB Plan Effective 1-1-01 would be exempt from the user fee since 411(a)(13) was extended to the end of 2012 PY. See Notice 2011-85.