

# **Voluntary Correction Program Submission Kit**

**For Plan Sponsors who Missed the April 30, 2010  
EGTRRA Restatement Deadline**

## Table of Contents

Purpose of This Kit	3
How to Complete Your Application	4
Appendix F Line-By-Line Instructions	4
Figure Your Fee and Mail Your Application	7
Next Steps	8
For More Information	9

## Purpose of This Kit

Dear Plan Sponsor:

This kit was created to guide you through the steps in filing an application with the IRS Voluntary Correction Program (VCP).

The Voluntary Correction Program allows you to identify and correct problems with your retirement plan in advance of an IRS audit. Errors that are corrected through VCP will not be treated as errors if the IRS audits your plan. Your retirement plan will be treated as qualified for tax benefits and the plan participants will continue to accrue retirement savings on a tax-deferred basis.

This kit is designed for plan sponsors who failed to restate their retirement plan documents for EGTRRA by the April 30, 2010 deadline. Retirement plan sponsors who use pre-approved plan documents (i.e., documents that are pre-approved by the IRS and sold to plan sponsors through law firms, banks, brokers, other financial institutions, or plan administrative firms) were generally required to sign new plan documents, amended to reflect the Economic Growth and Tax Relief Reconciliation Act of 2001 (commonly referred to as “EGTRRA”), by April 30, 2010. For some plan sponsors, this deadline may have been extended.\*

You may have received a letter from your bank, broker, or other financial institution informing you that your failure to timely sign an amended version of your retirement plan document would result in tax adverse consequences, such as loss of the tax-deferred status of your retirement savings. Your retirement plan only remains qualified for tax benefits if you update your plan documents to reflect changes in the law by the required deadlines. You can restore the tax qualified status of your plan by filing an application with the Voluntary Correction Program.

If you believe you had other mistakes in operating your retirement plan in addition to missing the restatement deadline (such as contributing the wrong amounts to the plan, failing to include certain employees, or mistakes in following the nondiscrimination requirements that apply to your plan), you may need to follow additional procedures. The IRS has published [Fix-It Guides](#) that can help you correct other errors with your retirement plan.

\* The deadline was extended to July 30, 2010, for plan sponsors experiencing business disruptions in a [federally declared disaster area](#). Other plan sponsors may have an extended deadline until January 31, 2011 if their EIN ends in [5 or 0](#), if they are a [governmental employer](#), or if they are a non-governmental employer with an EIN ending in 4 or 9 whose first plan year beginning on or [after January 1, 2009, ends on or after February 1, 2010](#).

## How to Complete your Application

Your Voluntary Correction Program application should include:

- [Appendix F](#) (Streamlined VCP Submission). This document, which serves as your VCP application, is one of the appendices to the official [IRS Revenue Procedure](#) covering retirement plan correction programs.
- Appendix F, [Schedule 2](#) (Nonamender Failures). There are numerous schedules to Appendix F. You only need to use the schedule that applies to your particular error. A plan sponsor who missed the April 30, 2010 deadline for EGTRRA restatement will use Schedule 2.
- [Appendix E](#), Acknowledgement Letter, if you would like the IRS to confirm that your application was received.

*Note: Fillable copies of [Appendix F](#), [Schedule 2](#) and [Appendix E](#) are posted on the IRS website.*

- A check made payable to the US Treasury. If your VCP application is filed on or before April 30, 2011 (i.e., within one year of the missed deadline), and your plan has 20 or fewer participants, the fee is \$375. See the chart on page 7 if you fail to file your VCP application on or before April 30, 2011, if you have 21 or more participants or if you have other failures in addition to failing to sign your EGTRRA restatement.
- A signed copy of the EGTRRA plan document (or adoption agreement, if applicable) and IRS opinion/advisory letter for the plan that you have adopted.
- A signed copy of your pre-EGTRRA plan document (or adoption agreement, if applicable) in effect prior to the corrective plan restatement/amendment and the IRS opinion/advisory letter for this older plan document.

## Appendix F Line-by-Line Instructions

### General Instructions:

- **Headings:** Include the plan name and the EIN of the plan sponsor on *every page* of your application.
- **Include all pages:** Include every page of Appendix F and Appendix F, Schedule 2.
- **Please do not modify:** Please do not make modifications, including formatting, to Appendix F.

### Appendix F, Part I – Plan Information

Line 1 *Applicant's Name:* The name of the plan sponsor, i.e., the business that established the retirement plan.

Line 5 *Applicant's EIN:* Enter the Employer Identification Number of the plan sponsor. Do not enter a Social Security Number. If you do not have an EIN, you can obtain one instantly on the [IRS website](#).

---

Line 6 *Plan No.*: Enter the three digit plan number. If you have only one plan, this number will be 001.

Line 7 *Plan Name*: List the full name of the plan, as shown on plan documents.

Line 8 *Type of Submission*: Check Regular Submission.

Line 9 *Type of Plan*: Check only one box. If your plan has a 401(k) feature, check 401(k).

Line 11 *Number of participants in the plan as provided on the most recently filed Form 5500 series*: State the number of participants in the plan as of the last day of the most recently ended plan year.

Line 12 *Assets in the plan as of the last day of the most recently ended plan year (round to nearest dollar)*: Enter the amount of assets in the plan as of the last day of the most recently ended plan year. If your plan filed a 5500 series form, this amount will be shown on the form.

Line 13 *Applicant's Representative's Name*: If you are using an attorney or other professional to represent you, you may list them here. You will need to file Form 2848 for each representative. If you wish to authorize an individual who cannot sign a Form 2848 to inspect or receive information relating to this submission you will need to complete a Form 8821. The Tax Matters section of these forms should specify the Voluntary Correction Program (Rev. Proc. 2008-50) as the tax matter. The form number is "N/A" (not applicable).

Line 18 *Representative's E-Mail Address (optional)*: Please note that we may initiate communications with an authorized representative via e-mail, but we will not use any information that might identify the Applicant (e.g., name or EIN) in an e-mail.

## **Part II — Applicant's Enclosures**

For your submission on Appendix F, Schedule 2, you must check the boxes for VCP fee and the completed Schedule 2. Check the box for Power of Attorney if you are including a Form 2848 authorizing someone to represent you. Appendix E should be included, and the box checked, if you want an acknowledgement that the IRS received your submission.

- *VCP Fee* - The fee for your submission is \$375 if you have 20 or fewer participants and you submit your application on or before April 30, 2011. Otherwise, see page 7 for the fee.
- *Appendix E, Acknowledgement Letter* - Submit a completed Appendix E if you would like the IRS to acknowledge receipt of your VCP submission. Please do not modify the content, including the formatting, of Appendix E.

### **Part III – Applicant’s Representations**

**Item B:** This item indicates whether the taxpayer engaged in an abusive tax avoidance transaction (ATAT). One of these boxes must be checked. Select the first box if there was no ATAT. If you did engage in an abusive tax avoidance transaction, you would need to select the second box and include a separate statement detailing the transaction.

**Item D:** The penalty of perjury statement must be signed by the applicant (the plan sponsor), and *not* the applicant’s representative (attorney or person named on Form 2848). If the applicant is not an individual, the signature must be of a person authorized to sign on behalf of the applicant (e.g., a corporate officer). Please write in the job title of the person who signs for you.

### **Part IV – Enforcement Resolution**

The Enforcement Resolution page must be included with your VCP application. Do not complete the Enforcement Resolution (however, the plan name and EIN should be shown on this page, as with all other pages). The Enforcement Resolution may only be completed by the IRS.

## **Appendix F, Schedule 2 Instructions**

### **General Instructions:**

- **Headings:** Include the plan name and the EIN of the plan sponsor on every page.
- **Include all pages:** Include every page of Appendix F and Schedule 2

### **Part I —Identification of Failures**

Go to the “Other” box at the end of the list of law names. Check this box and type in the following failure description in the blank lines:

*The changes required by the 2004 Cumulative List (Notice 2004-84, 2004-2 C.B. 1030) for an employer using a pre-approved defined contribution plan who failed to adopt the pre-approved plan by 4/30/2010, as required by Announcement 2008-23, 2008-1 C.B. 731.*

Assuming that the late EGTRRA restatement is your only late plan amendment, this will be the only entry that needs to be made in Part 1.

### **Part III. Change in Administrative Procedures.**

You must provide a brief description of the changes in your administrative procedures that you have implemented or plan to implement that will prevent the failure from happening again. Do not leave this section blank. Your administrative procedure changes might include an indication that the plan sponsor will take action when notification of required plan changes are received from the Master or Prototype (M&P) Sponsor, providing additional training for responsible employees, or hiring a new third party provider to track the plan’s compliance with law changes.

### **Part IV. Enclosures**

See page 7 for a list of the required enclosures.

## Figure Your Fee and Mail Your Application

### Your application should include:

- Completed Appendix F with Appendix F, Schedule 2
- Appendix E- Acknowledgement Letter
- Form 2848 Power of Attorney or Form 8821 Tax Information Authorization, if applicable
- Your check made payable to United States Treasury
- A copy of your signed and dated EGTRRA plan document (or adoption agreement, if applicable)
- A copy of the IRS opinion or advisory letter for the EGTRRA pre-approved plan you have adopted
- A signed copy of the plan document that was in effect prior to the corrective (EGTRRA) plan restatement
- A copy of the IRS opinion or advisory letter for the plan in effect prior to your EGTRRA restatement

### Fee Schedule:

Number of Participants	Fee if submitted on or before April 30, 2011 and you have no qualification failures other than the failure to timely re-state your plan for EGTRRA by the April 30, 2010 deadline.	Fee if submitted after April 30, 2011 or if you are reporting additional failures.
20 or fewer	\$375	\$750
21 to 50	\$500	\$1,000
51 to 100	\$1,250	\$2,500
101 to 500	\$2,500	\$5,000
501 to 1,000	\$4,000	\$8,000
1001 to 5,000	\$7,500	\$15,000
5,001 to 10,000	\$10,000	\$20,000
Over 10,000	\$12,500	\$25,000

### Where to Mail Your VCP Application

Mail your VCP application along with the required fee to the following address:

Internal Revenue Service  
 Attention: SE:T:EP:RA:VC  
 P.O. Box 27063  
 Washington, DC 20038-7063

## Next Steps

What happens after the IRS receives your VCP application?

- Your file will be reviewed for completeness. If anything is missing, or if you did not include the necessary fee, your application may be returned to you.
- Your file will be assigned to a specialist for review. If the specialist has any questions regarding your application, he or she may contact you by mail or by phone.
- Once your correction is approved, the Enforcement Resolution page will be signed by the manager of the Voluntary Correction Program. You will receive a copy of your submission, including the signed Enforcement Resolution, in the mail. This page, along with the other pages of your submission (Appendix F with Schedule 2), constitutes your compliance statement.
- Keep your copy of the compliance statement in a safe place. If your plan is later audited by the IRS, the compliance statement will show that the failure(s) you identified were corrected through the Voluntary Correction Program.
- The entire VCP application process generally takes between four to six months from the date of your submission to the date you receive a compliance statement.



## For More Information

### **About Finding and Fixing Retirement Plan Errors:**

[Fix-It Guides—Common Problems, Real Solutions](#)

[Retirement Plans Frequently Asked Questions](#)

### **About the Voluntary Correction Program (VCP):**

[FAQs regarding the Voluntary Correction Program \(VCP\)](#)

Frequently asked questions and answers covering general policies of the Voluntary Correction Program

[VCP Fillable Forms](#)

Use these fillable files to complete your VCP application.

[Common Procedural Errors in VCP Applications](#)

Ensure that your VCP application goes smoothly by avoiding these common pitfalls.

[Revenue Procedure 2008-50](#)

Read the official guidance for the Employee Plans Compliance Resolution System.

### **About Other IRS Retirement Plan Correction Programs:**

[FAQs regarding the Self-Correction Program \(SCP\)](#)

Frequently asked questions and answers about how to self-correct plan errors without contacting the IRS and without paying any fee.

[FAQs regarding the Audit Closing Agreement Program](#)

What happens if a plan failure is first discovered during an IRS audit

### **Other Resources:**

[Online Application for an Employer Identification Number](#)

No need to file Form SS-4. After validations are done you will get your EIN immediately and may download and print your confirmation notice.

[IRS Customer Service](#)

RetirementPlanQuestions@irs.gov

1-877-829-5500

**APPENDIX F  
STREAMLINED VCP SUBMISSION**

John Doe Industries Profit Sharing Plan

**Plan Name:** \_\_\_\_\_ **EIN:** 12-3456789 **Plan #:** 001  
(Please include the plan name, EIN, and plan number information on each page of the submission.)

**PART I. PLAN INFORMATION**

1. APPLICANT'S NAME John Doe Industries

2. APPLICANT'S ADDRESS  
123 Main Street, Anytown, State 55555-5555

3. APPLICANT'S TELEPHONE NO. (123) 456-7890 4. FAX NO. \_\_\_\_\_  
(optional) (optional)

5. APPLICANT'S EIN 12-3456789 6. PLAN NO. 001

7. PLAN NAME John Doe Industries Profit Sharing Plan

8. TYPE OF SUBMISSION

<input checked="" type="checkbox"/>	REGULAR SUBMISSION
<input type="checkbox"/>	REGULAR SUBMISSION - ANONYMOUS
<input type="checkbox"/>	REGULAR SUBMISSION - MULTI-EMPLOYER PLAN
<input type="checkbox"/>	REGULAR SUBMISSION - MULTIPLE EMPLOYER PLAN
<input type="checkbox"/>	GROUP SUBMISSION

9. TYPE OF PLAN (CHECK ONE ONLY):

<input checked="" type="checkbox"/>	01	PROFIT SHARING	<input type="checkbox"/>	10	GOV'T. DEFINED BENEFIT - 414(d)
<input type="checkbox"/>	02	401(k)	<input type="checkbox"/>	20	GOV'T. DEFINED CONTRIB. - 414(d)
<input type="checkbox"/>	03	MONEY PURCHASE	<input type="checkbox"/>	11	SEP
<input type="checkbox"/>	04	DEFINED BENEFIT	<input type="checkbox"/>	12	SARSEP
<input type="checkbox"/>	05	ESOP	<input type="checkbox"/>	13	SIMPLE
<input type="checkbox"/>	06	TARGET BENEFIT	<input type="checkbox"/>	14	STOCK BONUS
<input type="checkbox"/>	07	403(b)	<input type="checkbox"/>	15	KSOP
<input type="checkbox"/>	09	CASH BALANCE	<input type="checkbox"/>		OTHER (specify):

10. DATE (month and day) ON WHICH PLAN YEAR ENDS 12/31

11. NUMBER OF PARTICIPANTS IN THE PLAN AS PROVIDED ON THE MOST RECENTLY FILED FORM 5500 SERIES (See Rev. Proc. 2008-50, section 12.07.): 2

12. ASSETS IN THE PLAN AS PROVIDED ON THE MOST RECENTLY FILED FORM 5500 SERIES (ROUND TO NEAREST DOLLAR): \$ 200,000  
(See Rev. Proc. 2008-50, section 12.07.)

If the Applicant is being represented by someone in connection with this matter or wishes to authorize someone to receive information from us in connection with this matter, submit a completed Form 2848 or Form 8821 and complete items 13 through 18.

13. NAME OF APPLICANT'S REPRESENTATIVE Joe Representative

14. NAME OF REPRESENTATIVE'S FIRM NAME Benefits Unlimited, PC

15. REPRESENTATIVE'S ADDRESS: 2500 Main Street, Anytown, State 55555-5555

16. REPRESENTATIVE'S PHONE NO. 222-555-7777 17. FAX NO. 222-555-9999

18. REPRESENTATIVE'S E-MAIL ADDRESS jrep@benunlim.com  
(optional)

**PART II. APPLICANT'S ENCLOSURES**

The Applicant encloses the following documents with this submission:

- VCP fee of \$<sup>375</sup> made payable to the U.S. Treasury (required). (If the fee is determined on the basis of treating Transferred Assets as a separate plan, pursuant to section 12.07 of Rev. Proc. 2008-50, please enclose a description of the related employer transaction, including the date of the employer transaction and the date the assets were transferred to the plan.)
- A written request if the application is made for a terminating Orphan Plan and the Applicant is applying for a waiver of the VCP fee.
- Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821), if applicable.
- If the plan is being considered for an unrelated determination letter application, a statement to that effect.
- Appendix E (optional)
- Completed Appendix F schedule(s). (Check the schedules that apply)
  - Schedule 1 - Interim and Certain Discretionary Nonamender Failures
  - Schedule 2 - Nonamender Failures (other than those to which Schedule 1 applies)
  - Schedule 3 - SEPs and SARSEPs
  - Schedule 4 - SIMPLE IRAs
  - Schedule 5 - Plan Loan Failures
  - Schedule 6 - Employer Eligibility Failure
  - Schedule 7 - Failure to Distribute Elective Deferrals in Excess of the § 402(g) Limit
  - Schedule 8 - Failure to Pay Required Minimum Distributions Timely under § 401(a)(9)
  - Schedule 9 - Correction by Plan Amendment (in accordance with Appendix B)
- Information required by each schedule, as set forth in each applicable Part entitled "Enclosures."

**PART III. APPLICANT'S REPRESENTATIONS**

**A. Under Examination**

To the best of my knowledge:

- 1) The subject plan is not currently under examination of either an Employee Plans Form 5500 series return or other Employee Plans examination,
- 2) The Plan Sponsor is not under an Exempt Organizations examination (that is, an examination of a Form 990 series return or other Exempt Organizations examination),
- 3) Neither the Plan Sponsor nor any of its representatives has received verbal or written notification from the Tax Exempt and Government Entities Division of the Internal Revenue Service ("Service") of an impending examination or of any impending referral for such examination nor is the plan in Appeals or litigation for any issues raised in such an examination, and
- 4) The subject plan is not currently under investigation by the Criminal Investigation Division of the Internal Revenue Service.

**B. Abusive tax avoidance transaction (check box that applies)**

- Neither the plan nor the Plan Sponsor has been a party to an abusive tax avoidance transaction as defined in section 4.13(2) of Rev. Proc. 2008-50.
- The plan or the Plan Sponsor has been a party to an abusive tax avoidance transaction. Details of the transaction(s) are provided in a separate statement which has been included with the submission.

**C. Compliance Fee**

The Applicant will neither attempt to amortize, deduct, or recover from the Internal Revenue Service any compliance fee paid in connection with this compliance statement nor receive any Federal tax benefit on account of payment of such compliance fee.

**D. Penalties of Perjury**

Under penalties of perjury, I declare that I have examined this submission, including accompanying documents and representations. To the best of my knowledge and belief, the facts and information presented in support of this submission are true, correct, and complete.

Signed: John Doe Date: 8/17/10

Name (printed): John Doe

Title: President

**PART IV: ENFORCEMENT RESOLUTION (to be completed by IRS only)**

The Internal Revenue Service will not pursue the sanction of revoking the tax-favored status of the plan under §§ 401(a), 403(b), 408(k), or 408(p) of the Internal Revenue Code on account of the failure(s) described in the schedules submitted pursuant to this Appendix F. This compliance statement considers only the acceptability of the correction method(s) and the revision(s) of administrative procedures described in the schedules submitted pursuant to this Appendix F submission and does not express an opinion as to the accuracy or acceptability of any calculations or other material submitted with the application. In no event may this compliance statement be relied on for the purpose of concluding that the plan or Plan Sponsor (as defined in Rev. Proc. 2008-50) was not a party to

an abusive tax avoidance transaction. The compliance statement should not be construed as affecting the rights of any party under any other law, including Title I of the Employee Retirement Income Security Act of 1974. This compliance statement is conditioned on (1) there being no misstatement or omission of material facts in connection with the submission and (2) the completion of all corrections described in the applicable schedule(s) to this Appendix F submission within one hundred fifty (150) days of the date of the compliance statement.

In addition: (paragraph applies only if checked by the Service)

- For failure(s) described in Schedule 1 of Appendix F, the Service will treat the amendments as if they had been adopted timely for the purpose of making available the extended remedial amendment period set forth in Revenue Procedure 2007-44, 2007-28 I.R.B. 54, or its successors. However, this compliance statement does not constitute a determination as to whether any such plan amendment, as drafted, complies with the applicable change in qualification requirements.
- For failure(s) described in Schedule 3 of Appendix F, the Service will not pursue the following:
  - Excise tax under § 4972.
  - Excise tax under § 4979.
- For failure(s) described in Schedule 4 of Appendix F, the Service will not pursue excise tax under § 4972.
- For loan failure(s) described in section \_\_\_\_\_ of Schedule 5 of Appendix F, the Service will not require the deemed distributions to be reported on Form 1099-R with respect to the participant(s) affected by the failure(s). The repayments made pursuant to the correction of such loan(s) will not result in an affected participant having additional basis in the plan for the purpose of determining the tax treatment of subsequent distributions from the plan to such participant(s).
- For loan failure(s) described in section \_\_\_\_\_ of Schedule 5 of Appendix F, the Service will require the deemed distributions to be reported on Form 1099-R with respect to the participant(s) affected by the failure(s). However, the plan will be permitted to report deemed distributions on Form 1099-R in the year of correction instead of the year of the failure.
- For minimum distribution failure(s) described in Schedule 8 of Appendix F, the Service will waive the excise tax under § 4974.

Approved: \_\_\_\_\_

Joyce Kahn, Manager  
Employee Plans Voluntary Compliance  
Tax Exempt and Government Entities Division

Date: \_\_\_\_\_

**APPENDIX F, SCHEDULE 2**

**Nonamender Failures (other than those to which Schedule 1 applies)**

**Plan Name:** John Doe Industries Profit Sharing Plan **EIN:** 12-3456789 **Plan #:** 001  
(Please include the plan name, EIN, and plan number information on each page of the submission.)

**PART I. IDENTIFICATION OF FAILURES**

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 2005 Cumulative List (Notice 2005-101, 2005-2 C.B. 1219)
- The changes required by the 2006 Cumulative List (Notice 2007-3, 2007-1 C.B. 255)
- The changes required by the 2007 Cumulative List (Notice 2007-94, 2007-2 C.B. 1179)
- Other (specify the legal requirement and applicable Cumulative List):

The changes required by the 2004 Cumulative List (Notice 2004-84, 2004-2 C.B. 1030) for an employer using a pre-approved defined contribution plan who failed to adopt the pre-approved plan by 4/30/2010, as required by Announcement 2008-23, 2008-1 C.B. 731.

**PART II. DESCRIPTION OF PROPOSED METHOD OF CORRECTION**

The Plan Sponsor has adopted (or will adopt) amendments that satisfy the requirements of all of the items checked in Part I of this Appendix F, 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.

John Doe Industries Profit Sharing Plan  
**Plan Name:** \_\_\_\_\_ **EIN:** 12-3456789 **Plan #:** 001

**PART III. CHANGE IN ADMINISTRATIVE PROCEDURES**

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

The employer (plan sponsor) will take timely action to make required changes to the plan when notification is received from the pre-approved plan document provider.

**PART IV. ENCLOSURES**

In addition to the applicable enclosures listed on Appendix F, the Plan Sponsor encloses the following 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), and
- 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).

**APPENDIX E  
ACKNOWLEDGEMENT LETTER**

[ John Doe, President	]	[INSERT NAME AND
[ 123 Main Street	]	ADDRESS OF PLAN
[ Anytown, State 55555-5555	]	SPONSOR OR
[	]	AUTHORIZED REPRESENTATIVE
[	]	AT LEFT]

Applicant's Name: John Doe Industries

Plan Name: John Doe Industries Profit Sharing Plan  
[insert plan name]

Plan No. 001  
[insert plan number]

Control No.: \_\_\_\_\_  
(to be completed by IRS)

Received Date: \_\_\_\_\_  
(to be completed by IRS)

The Internal Revenue Service, Employee Plans Voluntary Compliance, has received your VCP submission for the above-captioned plan. Your request has been assigned the control number listed above. This number should be referred to in any communication to us concerning your submission.

You will be contacted when the case is assigned to an agent. If you need to inquire about the status of your case prior to that date, please call (626) 312-4921 (not a toll-free number). Please leave a message with the name of the plan, the Control Number, your name, and a phone number where you can be reached.

Thank you.



## Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

**Part I Power of Attorney**

**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address  <b>John Doe Industries          John Doe Industries Profit Sharing Plan 001          123 Main Street          Anytown, State 55555-5555</b>	<b>Social security number(s)</b> : : : : : : Daytime telephone number ( 555 ) 555-1234	<b>Employer identification number</b>  <b>12 : 3456789</b>  Plan number (if applicable) <b>001</b>
---	---	---

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**2 Representative(s)** must sign and date this form on page 2, Part II.

Name and address  <b>Joe Representative          2500 Main Street          Anytown, State 22222-3333</b>	CAF No. <b>1111-5555R</b> Telephone No. <b>222-555-9999</b> Fax No. <b>222-555-7777</b> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

**3 Tax matters**

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
<b>Voluntary Correction Program (Rev. Proc. 2008-50)</b>	<b>N/A</b>	

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Uses Not Recorded on CAF** . . . . . ▶

**5 Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**6 Receipt of refund checks.** If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ \_\_\_\_\_

- 7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box
- b** If you do not want any notices or communications sent to your representative(s), check this box

**8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here.

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**9 Signature of taxpayer(s).** If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

**▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

John Doe Signature 8/17/10 Date President Title (if applicable)

John Doe Print Name  PIN Number \_\_\_\_\_ Print name of taxpayer from line 1 if other than individual

\_\_\_\_\_  
Signature Date Title (if applicable)

\_\_\_\_\_  
Print Name  PIN Number

**Part II Declaration of Representative**

**Caution:** Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b** Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c** Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d** Officer—a bona fide officer of the taxpayer's organization.
  - e** Full-Time Employee—a full-time employee of the taxpayer.
  - f** Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
  - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h** Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions.
  - k** Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
  - l** Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
  - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date
<b>R</b>	<b>999999-EP</b>	<u>Joe Representative</u>	<u>8/17/10</u>