

**Application for Voluntary Correction
Program (VCP)**Under the Employee Plans Compliance Resolution System (EPCRS)
Go to www.irs.gov/form8950 for instructions and the latest information.

Review the Procedural Requirements Checklist before making this VCP submission to the IRS.

1a Name of the plan sponsor (employer if single-employer plan)**1b** Address of plan sponsor (if a P.O. box, see instructions)**1c** City or town**1d** State**1e** ZIP code**1f** Country name**1g** Foreign province/county**1h** Foreign postal code**1i** Employer Identification Number**1j** Telephone number**1k** Fax number**1l** NAICS Business Code**2a** Person to contact if more information is needed (see instructions).(If a Power of Attorney is attached, check box and do not complete lines 2a through 2g)

First Name

Middle Name

Last Name

2b Address**2c** City or town**2d** State**2e** ZIP code**2f** Telephone number**2g** Fax number**3** Type of VCP submission (see instructions)

- VCP regular submission
- VCP anonymous submission
- VCP group submission
- Non-VCP 457(b) submission (see instructions)

4a Name of plan**4b** Enter 3-digit plan number
(see instructions)**4c** Enter the dollar value of the
plan's assets (see instructions)**4d** Enter number of participants
(see instructions)

5 Select the type of plan

6a Is this a terminating Orphan Plan and you are requesting a waiver of the VCP user fee (see instructions)

Yes No

6b The user fee amount being submitted

Yes No

7 If you are proposing to correct any section 401(a) or section 403(b) qualification failure, does the correction include a retroactive plan amendment? See instructions.8 Has the plan or plan sponsor been party to an abusive tax avoidance transaction? See instructions.
If "Yes," attach an explanation that provides details of the transaction (see instructions).9 Does the VCP submission relate to the diversion or misuse of plan assets? See instructions.10 As of the date this VCP submission, is the plan sponsor or the plan under examination?
If "Yes," you are ineligible for VCP (see instructions).11 Have you previously filed a Form 5300 series determination letter application for this plan with the IRS that was subsequently closed or withdrawn as a result of a failure to respond to a request for additional information?
If "Yes," attach an explanation (see instructions).

Under penalties of perjury, I declare that I have examined this VCP submission, including Form 8950 and all accompanying documents, and, to the best of my knowledge and belief, they and the facts presented in support of this application and submission are true, correct, and complete. If this is an anonymous submission, under penalties of perjury, I declare that I am an authorized representative of the plan sponsor who complies with the power of attorney requirements described in Rev. Proc. 2018-52, section 11.08. I will submit an executed Form 2848 upon the disclosure of the identity of the plan sponsor to the IRS. If this is a submission (other than an anonymous submission) filed by a representative who is authorized to sign and file this VCP submission on behalf of a plan sponsor, as provided in an attached Form 2848, the above penalty of perjury statement shall not apply (although the penalties of perjury box should still be marked). However, the authorized representative of the plan sponsor must include a penalties of perjury statement, as described in Rev. Proc. 2018-52, section 11.04(16), signed by the plan sponsor.

SIGN HERE

DATE

This application must generally be signed by the owner of a sole proprietor or by an officer with legal authority to bind a corporation, partnership, or organization. For exceptions, see instructions under *Who Must Sign*.

Type or print name

Type or print title