
Attachment 1: Draft Participant Survey

Self-Correction Program Questionnaire:

1. Please check the boxes that apply to you.

- Attorney Accountant CPA Actuary Enrolled actuary
 Enrolled agent In house counsel Plan Sponsor
 Other _____

2. Have you ever used the IRS' Self-Correction Program (SCP)? Yes No

2a. If you answered "Yes" to Question 2, please go to Question 3.

If you answered "No" to question 2, please indicate why (check all that apply)

- Not aware of program
 Egregious operational failure
 Lack of reliance on method of correction
 Plan did not have established practices and procedures in place
 The operational failure is significant and the plan does not have a favorable letter
 The operational failure is significant and the plan or plan sponsor is under exam
 The operational failure is significant and has not been corrected within the required correction period (generally 2 years from the end of the year in which the failure occurred)
 Difficulty ascertaining whether the plan failure(s) in the aggregate are significant or insignificant
 Other _____

If you answered "No" to question 2 and indicated your reason why in Question 2a, please stop here and press the "Submit" button. Thank-you for taking the SCP Questionnaire.

3. (If you checked "Plan Sponsor" in question 1, please skip to question 4.)

Think back over the past 6 months. Approximately how many of your clients corrected a qualification failure under the SCP during that time period? Please check only one box.

- None
 1
 2-3
 4-6

- 7-10
- more than 10

4. Think back over the past 6 months. Approximately how many qualification failures have you or your clients corrected under the SCP during that time period? (For purposes of this questionnaire, a failure affecting multiple employees is counted as a single failure.) Please check only one box

- None
- 1-5
- 6-15
- 16-25
- more than 25

5. Think back to the beginning of the program (1998), approximately how many qualification failures have you corrected under the SCP during that time period? (For purposes of this questionnaire, a failure affecting multiple employees is counted as a single failure.) Please check only one box.

- 1-20
- 20-40
- More than 40

6. . When using SCP, which type of correction method(s) have you used?

- Sample correction methods in Appendix A of Revenue Procedure 2006-27, to the extent applicable
- Sample correction methods in Appendix B of Revenue Procedure 2006-27, to the extent applicable

7. Why do you use SCP? (Check all that apply)

- Flexibility
- Ease of administration
- Voluntary Correction Program fee is too high
- Other _____

8. What percentage of the time do you use SCP when operational failure(s) are discovered and corrected? Please check one box.

- 1-25%
- 26-50%

- 51-75%
- 76-100%

9. From your experience with SCP, what is the approximate average number of failures corrected per client per year? Please check one box.

- 1
- 2-3
- 4-6
- 7-9
- 10 or more

10. Overall, what specific failures have you corrected under SCP?

Operational failures (Check which one applies)

- Exclusion of eligible employee(s)
- § 401(a)(9) – Required minimum distributions
- § 401(a)(11), § 411(a)(11), § 417 – Spousal/Participant consent
- § 401(a)(17) – Compensation limit
- § 401(a)(30), §402(g) – Distribution of excess elective deferrals
- § 401(k)(3) – ADP test or § 401(m)(2) – ACP test
- § 411 - Vesting
- § 415 – Excess annual additions
- § 416 – Top-heavy benefit
- Correction by Amendment (Appendix B, Sec. 2.07 of Rev. Proc. 2006-27) for:
 - § 401(a)(17)
 - Hardship distributions
 - Plan loans
 - Early inclusion of otherwise eligible employee
- Other _____

This concludes the questionnaire. Thank you for your participation.