

## Employee Plans Form 5307 Usage Study

**You can help the Internal Revenue Service (the Service) improve its service to the public by answering the questions below. This voluntary survey takes less than 5 minutes to complete. Your responses will be anonymous and only aggregate information will be provided to the Service. According to our records, you historically represented employers who adopted a pre-approved Master Prototype (M&P) or Volume Submitter (VS) plan and filed a determination letter via Form 5307 on their behalf under previous tax law (GUST), but chose not to file determination letter applications under the most recent tax law (EGTRRA) which ended on April 30, 2010. In order to better balance workload with adequate resources, the Service is interested in understanding the reasons you chose not to file. In addition, this is an opportunity for you to have input into the voluntary filing process, to tell the Service what your experiences have been, and to make recommendations for improvements to the determination letter program.**

1. Please confirm that you did not submit any Forms 5307 under the most recent tax law?
  - a. Yes [*This survey is only for those who did not file Form 5307 under the most recent tax law. You do not need to complete this survey. Please stop here and return the survey in the enclosed envelope*]
  - b. No [*Please continue*]
  
2. Please confirm that you have filed Forms 5307 in the past?
  - a. Yes
  - b. No
  
3. What were the main reasons you chose not to file Form 5307 during the most recent submission period which ended on April 30, 2010? (Select all that apply)
  - a. Cost associated with filing
  - b. Resource drain to prepare documents
  - c. Pre-approved plan letter sufficient
  - d. Length of process to receive determination letter
  - e. Filing process not clear
  - f. Filing instructions not clear
  - g. Client request
  - h. Other (please specify) \_\_\_\_\_
  
4. What was the primary reason you chose not to file Form 5307 during the most recent submission period which ended on April 30, 2010? (Select only one)
  - a. Cost associated with filing
  - b. Resource drain to prepare documents
  - c. Pre-approved plan letter sufficient
  - d. Length of process to receive determination letter
  - e. Filing process not clear
  - f. Filing instructions not clear
  - g. Client request
  - h. Other (please specify) \_\_\_\_\_

5. Would a merger or an acquisition of employers or a merger of plans influence your decision to file Form 5307?
  - a. I always file Form 5307 for employers dealing with mergers and acquisitions
  - b. I sometimes file Form 5307 for employers dealing with mergers and acquisitions
  - c. I never file Form 5307 even in cases where mergers and acquisitions are involved
  
6. If the plan was corrected under EPCRS (including self correction) would that influence your decision to file Form 5307?
  - a. I always file Form 5307 for employers who utilize EPCRS
  - b. I sometimes file Form 5307 for employers who utilize EPCRS
  - c. I never file Form 5307 even in cases that utilize EPCRS
  
7. How clear is the guidance provided by the Service to help you determine whether or not to file Form 5307? (you may elaborate in question 13 below)
  - a. Very clear
  - b. Somewhat clear
  - c. Not very clear
  - d. Not clearly at all
  
8. How clear are the instructions on Form 5307? (you may elaborate in question 13 below)
  - a. Very clear
  - b. Somewhat clear
  - c. Not very clear
  - d. Not clearly at all
  
9. Are there instances in which you would file Form 5307 to seek a determination letter with the employer's name rather than rely on the pre-approved plan sponsor's opinion or advisory letter?
  - a. Yes
  - b. No

9a. [If yes to Q9], Under what circumstances would you consider filing Form 5307?

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10. Of the reasons indicated below, how significant was that reason in influencing your decision to file Form 5307 in the past?

Not at all significant    Not very significant    Somewhat significant    Very significant

- a. Reliance is extended beyond the pre-approved plan with the employer's name on the individual determination letter
- b. Facilitates internal and external audits on the plan

- c. Reduces the frustration of having to produce prior plan documents should plan be terminated or audited
- d. It is relatively inexpensive insurance

11. From which of the following sources do you obtain information about filing requirements for employee plan determination letters? (Select all that apply)

- a. IRS.gov
- b. IRS newsletters
- c. Newsletters from non-IRS sources
- d. Industry colleagues
- e. Conferences
- f. Other (specify)\_\_\_\_\_

1. Which of the following sources is your primary source of information about filing requirements for employee plan determination letters? (Select only one)

- a. IRS.gov
- b. IRS newsletters
- c. Newsletters from non-IRS sources
- d. Industry colleagues
- e. Conferences
- f. Other (specify)\_\_\_\_\_

13. What suggestions do you have for the Service to improve the determination letter filing process?

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#### Other information

14. As a representative of employers adopting pre-approved plans, are you:

- a. **Attorney**—a member in good standing of the bar of the highest court
- b. **Certified Public Accountant**—duly qualified to practice as a certified public accountant
- 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)
- i. **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
- j. **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
- k. **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))
- l. **Other**

15. What is the plan size of employers you have represented who typically seek employee plan determination letters? (Check all that apply)
- a. Up to 99 employees
  - b. 100-500 employees
  - c. More than 500 employees
16. Of the plans submitted for determination letters in the past, were any of the employers involved in the following? (Check all that apply)
- a. Bankruptcies
  - b. Mergers and acquisitions
  - c. Participated in self-correction programs
  - d. Terminated employee plans
  - e. Undergone an audit in the past 6 years

If you have any questions about this survey, you may call the Survey Help Line at 1-866-960-7897.

If you have been unable to resolve any specific problems with a retirement plan matter through normal IRS channels, or now face a significant hardship due to the interpretation/application of the tax law, you may contact the Taxpayer Advocate Service at 1-877-777-4778.

*Paperwork Reduction Act Notice*

*The Paperwork Reduction Act requires that the IRS display OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.*

**Thank you for completing the survey.**  
**Please return this questionnaire by mail using the enclosed business return envelope.**

*Placeholder for TEGE Letterhead*

DATE

NAME1

NAME2

ADDRESS CITY, ST, ZIP-ZIP4

Dear NAME1 NAME2:

I need your help with an important initiative we are undertaking to improve our service to America's taxpayers.

In a few days, you will receive a questionnaire regarding your experience of filing Form(s) 5307 (Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans) before May 1, 2008 and your decision to not file determination letter applications under the most recent tax law (EGTRRA) which ended on April 30, 2010. The questionnaire is quite brief and should take approximately 5 minutes to complete. Your participation is voluntary but your responses are critical to the accuracy of this research project.

To keep all replies anonymous, an independent research company will administer the survey. Employees of the survey processing center will process your responses and report only statistical totals to us. No identifying information will be associated with your responses.

We are committed to improving service to every customer. Please help me in this effort by completing and returning the questionnaire as soon as possible.

Sincerely,



Sarah Hall Ingram  
Commissioner  
Tax Exempt and Government Entities Division

# Pacific Consulting Group/Scantron

IRS Customer Survey  
P.O. Box 64530  
St. Paul, MN 55164-9610 USA

DATE

NAME1

NAME2

ADDRESS CITY, ST, ZIP-ZIP4

Dear NAME1 NAME2:

A few days ago you received a letter from IRS, Tax-Exempt and Government Entities Commissioner Sarah Hall Ingram asking for your help with an important research project. The Internal Revenue Service (IRS) is committed to improving its service to the American public. As part of this process, we are administering a nationwide survey to gather reliable information from practitioners, third party administrators, or plan providers who filed Form(s) 5307 (Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans) before May 1, 2008 yet did not file determination letter applications under the most recent tax law (EGTRRA) which ended on April 30, 2010. Our records indicate that you did not file a Form 5307 under EGTRRA.

Your participation is voluntary but your responses are critical to the accuracy of this research project. An independent research company will keep your responses anonymous. Your response will be grouped with others so that no individual reply can be traced back to a person or case number. No identifying information will be associated with your responses.

This brief survey should take less than 5 minutes to complete. Use the postage-paid reply envelope to return your completed survey. If you have any questions or concerns, please feel free to call the survey help line at 1-866-960-7897 or email us at [TEGE5307study@pcgfirm.com](mailto:TEGE5307study@pcgfirm.com).

Thank you in advance for your cooperation.

Sincerely,

Dr. Peter Webb  
Project Director  
Pacific Consulting Group

Pacific Consulting Group/Scantron  
IRS Customer Survey  
P.O. Box 64530  
St. Paul, MN 55164-9610 USA

## Do We Have Your Input Yet?

Recently, you received a questionnaire asking you to participate in a survey to gather reliable information from practitioners, third party administrators, or plan providers who filed Form(s) 5307 (Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans) before May 1, 2008 yet did not file determination letter applications under the most recent tax law (EGTRRA) which ended on April 30, 2010. If you have already completed and returned the questionnaire, please accept our sincere thanks. If not, please take a few minutes to complete the questionnaire and return it today. We want to be sure we have your opinions and suggestions. If you did not receive the questionnaire, or it got misplaced, please contact us at 1-866-960-7897 or by email at [TEGE5307study@pcgfirm.com](mailto:TEGE5307study@pcgfirm.com).

Thank you for your cooperation.

Dr. Peter Webb  
Project Director  
Pacific Consulting Group

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P.O. Box 64530  
St. Paul, MN 55164-9610 USA

DATE

NAME1

NAME2

ADDRESS CITY, ST, ZIP-ZIP4

Dear NAME1 NAME2:

A few weeks ago you received a survey package related to your experience of filing Form(s) 5307 (Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans) before May 1, 2008 and your decision to not file determination letter applications under the most recent tax law (EGTRRA) which ended on April 30, 2010. Our records indicate that you did not file a Form 5307 under EGTRRA. If you have responded, we thank you for your participation. If you have not had a chance yet to respond, the survey is enclosed. Your feedback is extremely valuable. The Internal Revenue Service (IRS) is committed to improving its service to the American public.

Your participation is voluntary but your responses are critical to the accuracy of this research project. An independent research company will keep your responses anonymous. Your response will be grouped with others so that no individual reply can be traced back to a person or case number. No identifying information will be associated with your responses.

This brief survey should take less than 5 minutes to complete. Use the postage-paid reply envelope to return your completed survey. If you have any questions or concerns, please feel free to call the survey help line at 1-866-960-7897 or email us at [TEGE5307study@pcgfirm.com](mailto:TEGE5307study@pcgfirm.com).

Thank you in advance for your cooperation.

Sincerely,

Dr. Peter Webb  
Project Director  
Pacific Consulting Group