

Form **14568-H**  
(January 2014)

Department of the Treasury - Internal Revenue Service

**Appendix C Part II Schedule 8**  
**Failure to Pay Required Minimum Distributions**  
**Timely under § 401(a)(9)**

OMB Number  
1545-1673

Please include the plan name, Applicant's EIN, and plan number information on each page of the submission

Plan name

EIN

Plan number

**Section I - Identification of Failure**

Calendar Years	Number of Participants Affected	Total Amount of Missed Required Minimum Distributions

**Section II - Description of the Proposed Method of Correction**

- Defined Contribution plan only** - The plan will distribute the required minimum distributions (with Earnings from the date of the failure to the date of distribution) to affected participants. For each affected participant, the amount to be distributed for each year in which the failure occurred will be determined by dividing the adjusted account balance on the applicable valuation date by the applicable distribution period. For this purpose, adjusted account balance means the actual account balance, determined in accordance with § 1.401(a)(9)-5 Q&A-3 of the Income Tax Regulations, reduced by the amount of the total missed minimum distributions for prior years.
- Defined Benefit plan only** - The plan will distribute the required minimum distributions plus an interest payment representing the loss of use of such amounts. The interest adjustment is determined as follows:

**Section III - Request for Relief**

- A.** The Applicant requests relief with regard to excise taxes under § 4974

**Yes No**

At least one affected participant is either an owner-employee (see § 401(c)(3)) or, if the Plan Sponsor is a corporation, a 10 percent owner of such corporation.

If "Yes," the Applicant submits the following explanation for its request for relief from the § 4974 excise tax:

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Plan name	EIN	Plan number
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**Section IV - Change in Administrative Procedures**

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Please include an explanation of how and why the failures arose and a description of the measures that will be implemented to ensure that the same failures will not recur.

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**Section V - Enclosures**

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In addition to the applicable items listed on the Procedural Requirements Checklist for Form 8950, the Plan Sponsor encloses the following with this submission:

Specific calculations for each affected employee or a representative sample of affected employees. (The sample calculations must be sufficient to demonstrate each aspect of the correction method proposed. For a defined benefit plan, these specific calculations must illustrate the interest rate used to represent the loss of the use of the missed required minimum distributions.)