

Justification: We would like to modify Rev. Proc. 2013-12. Rev. Proc. 2013-12 is the revenue procedure that is the comprehensive system of correction programs for sponsors of retirement plans that are intended to satisfy the requirements of section 401(a), 403(a), 403(b), 408(k) or 408(p) of the Internal Revenue Code, but have not met these requirements for a period of time. This system is known as the Employee Plans Compliance Resolution System (“EPCRS”). The collection of information contained in Rev. Proc. 2013-12 had been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1673. Rev. Proc. 2013-12 is being modified to accommodate the changes in the IRS determination letter program and to incorporate previous changes made by Rev. Proc. 2015-27, 2015-16 I.R.B. 914, Rev. Proc. 2015-28, 2015-16 I.R.B. 920 and Rev. Proc. 2016-8, 2016-1 I.R.B. 243. There is no change in the paperwork burden.