

**Model VCP Compliance Statement - Schedule 1: Interim  
Nonamender Failures**

Include the plan name, Applicant's EIN, and plan number on each page of the compliance statement, including attachments

Plan name

EIN

Plan number

**Instructions:**

- (1) Schedule 1 can be used to report the correction of a failure to timely adopt good faith amendments or interim amendments. A compliance statement issued for a Schedule 1 failure results in the corrective amendment being treated as if it had been timely adopted for purposes of determining the availability of the extended remedial amendment period. Thus, an Applicant may use Schedule 1 for the failure to adopt a required interim or discretionary amendment ONLY if the corrective amendment was adopted before the expiration of the plan's extended remedial amendment cycle (as determined under Rev. Proc. 2007-44 and beginning on or after 1/1/2017, Rev. Proc. 2016-37) for that amendment. If the corrective amendment was adopted after the expiration of the remedial amendment cycle, then the Plan Sponsor can use Form 14568-B, *Model VCP Compliance Statement Schedule 2: Other Nonamender Failures and Failure to Adopt a 403(b) Plan Timely*.
- (2) For submissions made under Rev. Proc. 2013-12, Schedule 1 may be used to correct the failure to timely adopt a discretionary amendment required because of the plan's implementation of an optional law change if the late amendment was adopted before the expiration of the plan's remedial amendment cycle that first included the optional tax law change. If the amendment is not adopted by the deadline above, the result would be that the plan's operation would not be consistent with the plan's terms and you can't use Schedule 1 to report that failure.
- (3) All corrective amendments required by Sections II and IV must be properly identified. Separate signed and dated amendments should be submitted. If the amendments are incorporated into a signed and dated restated document, the information in the VCP submission must specify the page and section of the document that contains the amendment.

**Section I - Identification of Failures**

- (1) Were the amendments used to correct the failures under this Schedule 1 adopted before the expiration of the applicable extended remedial amendment cycle? Check applicable box and follow applicable instruction below:

Yes  No

If "Yes," proceed to (2) of this Section I.

If "No," STOP - do NOT use this Schedule 1.

In cases where late good faith amendments or interim amendments, are corrected after the expiration of the plan's extended remedial amendment cycle, use Form 14568-B, *Model VCP Compliance Statement Schedule 2: Other Nonamender Failures (and Failure to Adopt a 403(b) Plan Timely*. For submissions made under Rev. Proc. 2013-12, discretionary amendments required because of the plan's implementation of an optional law change that are corrected after the expiration of the plan's extended remedial amendment cycle need to be presented as regular operational failures.

- (2) Were the amendments adopted to correct the failure to timely adopt interim amendments or amendments required to implement optional law changes (as defined in the current EPCRS revenue procedure)?

Yes  No

If "Yes," proceed to (3) of this Section I.

If "No," STOP - do NOT use this Schedule 1.

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 Plan name
 

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 EIN
 

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 Plan number
 

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(3) The Applicant has indicated that the plan sponsor did not timely adopt amendments for the following:  
 (List each statutory, regulatory, or other requirement for which the Plan was not timely amended, and specify for each such requirement the published cumulative list in which such requirement appears and the location of the corrective amendment in the documents included with the VCP submission (for example, by amendment number and paragraph number, or in the case of a restated plan, by page and section number). Do not use a general statement referring only to a cumulative list or statute. For instance, the following description would not be acceptable: "All interim amendments associated with the 20XX cumulative list [or the Pension Protection Act of 2006 (PPA)] were not timely adopted.")

*(Attach additional pages as needed. Label the attachment "Form 14568-A, Section 1(3) Identification of Interim Nonamender Failures" and include the plan name, Applicant's EIN and plan number on each page.)*

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

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The plan sponsor has adopted amendments reflecting the items listed in Section I (3) of this Schedule 1. These amendments are effective retroactive to the effective dates of the specific provisions contained in the amendments. The signed and dated amendments have been enclosed with this VCP submission.

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## **Section III - Change in Administrative Procedures**

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The Applicant has taken (or will take) the following step(s) to ensure that the failure(s) will not recur:

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## **Section IV - Enclosures**

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In addition to the applicable items listed on the Procedural Requirements Checklist for Form 8950, the plan sponsor encloses copies of the signed and dated amendments used to correct the failure(s) identified in Section I (3) of this Schedule 1 with this VCP submission.