

Form **14568-B**  
(June 2018)**Model VCP Compliance Statement - Schedule 2:  
Other Nonamender Failures and Failure to Adopt  
a 403(b) Plan Timely**OMB Number  
1545-1673

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

Plan name

EIN

Plan number

**Section I - Identification of Failures****A. Qualified Plans:** The plan identified above was not amended to comply with the applicable provisions of the following legislative and regulatory requirements by the applicable deadlines in accordance with Internal Revenue Code (IRC) Section 401(b) and the regulations thereunder:

- The Tax Reform Act of 1986 (TRA '86)
- The Unemployment Compensation Amendments of 1992 (UCA)
- The Omnibus Budget Reconciliation Act of 1993 (OBRA)
- GUST (includes the Uruguay Round Agreements Act, the Uniformed Services Employment and Reemployment Rights Act of 1994, the Small Business Job Protection Act of 1996, the Taxpayer Relief Act of 1997, the Internal Revenue Service Restructuring and Reform Act of 1998 and the Community Renewal Tax Relief Act of 2000)
- The changes required by the 2004 Cumulative List (Notice 2004-84) for an eligible employer using a pre-approved defined contribution plan who failed to adopt the pre-approved plan by April 30, 2010, as required by Announcement 2008-23.
- The changes required by the 2005 Cumulative List (Notice 2005-101) for Cycle A individually designed plans.
- The changes required by the 2006 Cumulative List (Notice 2007-3) for Cycle B individually designed plans, and any eligible employer using a pre-approved defined benefit plan who failed to adopt the pre-approved plan by April 30, 2012, as required by Announcement 2010-20).
- The changes required by the 2007 Cumulative List (Notice 2007-94) for Cycle C individually designed plans.
- The changes required by the 2008 Cumulative List (Notice 2008-108) for Cycle D individually designed plans.
- The changes required by the 2009 Cumulative List (Notice 2009-98) for Cycle E individually designed plans.
- The changes required by the 2010 Cumulative List (Notice 2010-90) for Cycle A individually designed plans and any eligible employer using a pre-approved defined contribution plan who failed to adopt the pre-approved plan by April 30, 2016, as required by Announcement 2014-16).
- The changes required by the 2011 Cumulative List (Notice 2011-97) for Cycle B individually designed plans.
- The changes required by the 2012 Cumulative List (Notice 2012-76) for Cycle C individually designed plans.
- The changes required by the 2013 Cumulative List (Notice 2013-84) for Cycle D individually designed plans.
- The changes required by the 2014 Cumulative List (Notice 2014-77) for Cycle E individually designed plans.
- The changes required by the 2015 Cumulative List (Notice 2015-84) for Cycle A individually designed plans.
- Amendments required as a condition for a favorable determination letter.
- Other (specify the late amender failure not listed above) (Attach additional pages as needed. Label the attachment "Section 1A of Form 14568-B, Identification of Other Nonamender Failures" and include the plan name, Applicant's EIN and plan number at the top of each page.):

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Plan name

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EIN

Plan number

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**B. 403(b) Plans:**

- The plan sponsor did not timely adopt a written plan as required by the final IRC Section 403(b) regulations and Notice 2009-3.

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

- A. Qualified Plan.** The Applicant (or the plan sponsor) adopted amendments that satisfy the requirements of all the items checked in Section IA of this Form 14568-B, retroactively to the effective dates of the specific provisions contained in the amendments. Copies of the signed and dated amendments and restated plan documents (where applicable) are enclosed with this VCP submission.
- B. 403(b) Plan.** Failure to adopt a written plan timely. The Applicant (or the plan sponsor) adopted a written plan retroactive to the later of the effective date of the final 403(b) regulations or the initial effective date of the plan. A copy of the signed and dated 403(b) plan is enclosed with this VCP submission.

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**Section III - Change in Administrative Procedures**

The Applicant indicated the plan sponsor 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**

In addition to the applicable items listed on the Procedural Requirements Checklist for Form 8950, the plan sponsor enclosed the following documents, as appropriate, with this VCP submission:

- Copies of all signed and dated amendments used to correct the failures,
- A copy of the plan document in effect prior to any of the amendments used to correct the failures,
- A copy of the most recent determination letter issued with respect to the plan (if applicable),
- For 403(b) plans, a copy of the signed and dated written 403(b) plan.