

**Application for Approval of
Standardized or Nonstandardized Pre-Approved Plans**
Mass Submitter Adopting Provider

► Go to www.irs.gov/Form4461B for the latest information.

This Form Is Open to Public Inspection

File This Form With the Internal Revenue Service

For IRS Use Only

Section references are to the Internal Revenue Code unless otherwise noted.

Complete every applicable item on this form.

1 Enter amount of user fee submitted
\$ _____

2a Name of applicant _____
Address (number, street, room or suite no.) (If a P.O. box, see instructions.) _____
City _____ State _____ ZIP code _____

2b Employer identification number of applicant _____

2c Applicant's telephone no. _____

3a Name of person to be contacted _____ **3b** Email address _____ **3c** Telephone number _____

3d If a power of attorney is attached, check the box ►

4a Basic plan document or single document plan number _____ **b** Adoption agreement number, if applicable _____

5 This plan is: Word-for-word identical to a pre-approved plan
 A minor modification to a pre-approved plan only (see instructions to line 5 for specific requirements)

6 Name of mass submitter _____

7 Enter the following information for the mass submitter's plan on which this plan is based (if this application is submitted simultaneously with the mass submitter's application, see instructions).
File folder number _____
Letter serial number _____
Date of letter _____

8 Type of plan (select all that apply):
 Money purchase Target benefit Profit-sharing/401(k) Governmental
 Profit-sharing Defined benefit ESOP Nonelecting church

9 Filing status of plan (see *General Instructions*)
 Standardized plan
 Nonstandardized plan

Under penalties of perjury, I declare that the provider has adopted a pre-approved plan that is word-for-word identical to, or a minor modification of, the mass submitter plan indicated in lines 6 and 7 above.

(Provider)
Signature ► _____ Title ► _____ Date ► _____

(Mass Submitter)
Signature ► _____ Title ► _____ Date ► _____

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 4461, such as legislation enacted after the form was published, go to www.irs.gov/Form4461B.

Purpose of Form

Use Form 4461-B to apply for approval of a plan submitted by a mass submitter on behalf of an adopting provider, which is based on a plan submitted by the mass submitter.

Completing Form 4461-B

Be sure to submit a complete and accurate application. Complete every applicable line on the application. If your application isn't complete, we will return it without processing it. The application must be typed.

User fee. All applications must be accompanied by the appropriate user fee from the schedule set forth in Rev. Proc. 2018-4, 2018-1 I.R.B. 146 (or the most recent version, updated annually); and Form 8717-A, User Fee for Employee Plan Opinion Letter Request. Applications submitted without the proper user fee will not be processed and will be returned to the applicant.

Don't submit a copy of the plan, except as provided under the instructions to line 5 later.

Who May File

Only mass submitters may file this form.

Where To File

Send Form 4461-B to:

Internal Revenue Service
Attn: Pre-Approved Plans Coordinator
Room 6-403, Group 7521
P.O. Box 2508
Cincinnati, OH 45201-2508

If using Express Mail or a private delivery service, use this address:

Internal Revenue Service
Attn: Pre-Approved Plans Coordinator
Room 6-403, Group 7521
550 Main Street
Cincinnati, OH 45202

Signature. The application must be signed by the mass submitter and provider. If a power of attorney authorizes the mass submitter to sign the form on behalf of the provider, attach the power of attorney to Form 4461-B.

Disclosure requested by taxpayer. A taxpayer may request the IRS to disclose and discuss the return or return information with any person or persons whom the taxpayer designates in a written request. If you want to designate a person(s) to assist in an application for approval, you must provide the IRS office of jurisdiction with a written request that contains the following.

- The taxpayer's name, address, employer identification number, and plan number(s).
- The name, address, social security number, and telephone number(s) of the person or persons whom you are authorizing to receive return information.
- A paragraph that clearly describes the return or return information that you authorize the IRS to disclose.
- An authorized signature (see *Signature* above).

As an alternative to providing the above statement, Form 2848, Power of Attorney and Declaration of Representative, may be submitted.

Definitions

Mass submitter. As set forth in Rev. Proc. 2017-41, 2017-29 I.R.B. 92, any entity that submits applications on behalf of at least 30 unaffiliated providers each of which is sponsoring, on a word-for-word identical basis, the same plan. A mass submitter is treated as a mass submitter with respect to all of its plans, provided the 30-unaffiliated-provider requirement is met with respect to at least one plan.

Affiliation is determined under sections 414(b) and (c). Additionally, the following will be considered to be affiliated: any law firm, accounting firm, consulting firm, etc., with its partners, members, associates, etc.

For purposes of determining whether 30 unaffiliated providers sponsor on a word-for-word identical basis the same plan document, the mass submitter is treated as an unaffiliated provider.

Provider. A provider is any person (including a mass submitter, if applicable) that (1) has an established place of business in the United States where it is accessible during every business day, and (2) represents to the IRS that it has at least 15 employer-clients, each of which is reasonably expected to adopt the same pre-approved plan of the provider.

A provider may request an opinion letter for more than one plan provided it represents to the IRS that it has at least 30 employer-clients in the aggregate, each of which is reasonably expected to adopt at least one of the provider's plans.

A provider also includes any person that has an established place of business in the United States where it is accessible during every business day and offers a plan as a word-for-word identical adopter or minor modifier adopter of a plan of a mass submitter, regardless of the number of employers that are expected to adopt the plan.

Specific Instructions

Line 2a. Enter the name and address of the applicant. If the Post Office doesn't deliver mail to the street address and the applicant has a P.O. box number, show the box number instead of the street address.

Line 3a. The person to contact must be an employee or an authorized representative of the mass submitter. If the person to be contacted is other than an employee of the applicant, please enclose an authorized power of attorney. See *Disclosure requested by taxpayer*, earlier.

Line 4a. Enter the two-digit number you have assigned to your single document plan or basic plan document that accompanies the adoption agreement for which you are requesting approval. If multiple adoption agreements are linked to the same basic plan document, the same two-digit basic plan document number should be used for all applications.

Line 4b. Enter the three-digit number you have assigned to the adoption agreement, if applicable, for which this application is submitted. Each different adoption agreement designed to accompany a single basic plan document should be given a different three-digit number beginning with "001." For example, if the first basic plan document of a provider has four separate adoption agreements, they should be numbered "001" through "004" and the mass submitter should submit four separate Forms 4461-B. Adoption agreements submitted with the second or any subsequent basic plan documents (that aren't word-for-word identical to a previously submitted basic plan document) should be similarly numbered beginning with "001."

Line 5. In the case of a provider adopting a plan (including a flexible plan) that is word-for-word identical to a plan of the mass submitter, a copy of the plan doesn't have to be submitted. If the plan is a minor modification, the mass submitter should submit Form 4461-B as a "placeholder." When the mass submitter receives notification from the IRS that the IRS has determined that the lead plan appears to be in full compliance with the applicable qualification requirements, it must submit a copy of the mass submitter plan with minor modifications underlined in red, or otherwise highlighted, as well as a statement indicating the location and effect of each change.

Line 7. If this application is simultaneously filed with the mass submitter's application or filed before the information under line 7 is available, enter on the "File folder number" line the basic plan document number and adoption agreement number or the single document plan number of the mass submitter's plan on which this plan is based. Don't complete the rest of line 7.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to determine whether you meet the legal requirements for plan approval.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their content may become material in the administration of any Internal Revenue law. Generally, tax return and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 5 hr., 58 min.

Learning about the law or the form 52 min.

Preparing the form . . . 1 hr., 56 min.

Copying, assembling, and sending the form to the IRS . 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormComments. Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 4461-B to this address. Instead, see *Where To File*, earlier.