



Instructions for Form 8950

(Rev. January 2019)

Application for Voluntary Correction Program (VCP) Under the Employee Plans Compliance Resolution System (EPCRS)

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

Future developments. For the latest information about developments related to Form 8950 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8950](https://www.irs.gov/Form8950).

What's New

Rev. Proc. 2018-52, 2018-42 I.R.B. 611, updates and replaces Rev. Proc. 2016-51, 2016-42 I.R.B. 465. Modifications have been made to improve the Employee Plans Compliance Resolution System (EPCRS) by making changes to:

- Accommodate revisions to the IRS's Voluntary Correction Program (VCP), and
- Update various references and add other miscellaneous changes.

Confidentiality and Disclosure

The Voluntary Correction Program (VCP) submission, including Form 8950, isn't open to public inspection or disclosure.

The use of the VCP relates directly to the enforcement of the IRC qualification requirements. The information received or generated by the IRS under the VCP is subject to the confidentiality requirements of section 6103 and isn't a written determination within the meaning of section 6110. See Rev. Proc. 2018-52, section 6.12.

Disclosure Request by Taxpayer

The Tax Reform Act of 1976 permits a taxpayer to request the IRS to disclose and discuss the taxpayer's return and/or return information with any person(s) the taxpayer designates in a written request. Use Form 8821, Tax Information Authorization, for this purpose.

General Instructions

Purpose of Form

Form 8950 must be filed using [Pay.gov](https://www.pay.gov) as part of a VCP submission in order to request written approval from the IRS for correction of a qualified plan, 403(b) plan, SEP, SARSEP, or SIMPLE IRA that has failed to comply with the applicable

requirements of the IRC. The VCP is part of the Employee Plans Compliance Resolution System (EPCRS), currently set forth in Rev. Proc. 2018-52, which is available at [IRS.gov/Retirement-Plans/Correcting-Plan-Errors](https://www.irs.gov/Retirement-Plans/Correcting-Plan-Errors).

A VCP submission includes Form 8950 and all of the other required items stated in Rev. Proc. 2018-52, section 11.

Types of Retirement Plans Eligible for Corrections

The VCP is open to certain tax-favored retirement plans established under sections 401(a), 403(a), 403(b), 408(k), or 408(p). Under limited circumstances, the IRS may also consider submissions outside of EPCRS that involve section 457(b) plans on a provisional basis. Generally, such submissions are for section 457(b) plans sponsored by a governmental entity defined in section 414(d). See Rev. Proc. 2018-52, section 4.09, for details and limitations.

Eligibility Requirements for the Use of VCP

The VCP is open to eligible retirement plans (see *Types of Retirement Plans Eligible for Corrections*, above) that incurred any one of the following qualification failures: (a) Plan Document Failure, (b) Operational Failure, (c) Demographic Failure, or (d) Employer Eligibility Failure. The VCP is also available for plan loans that didn't comply with the requirements of section 72(p)(2). See Rev. Proc. 2018-52, sections 4.01, 5.01, 5.02, 6.07, 6.10, and 6.11, for additional details. The VCP is also available to terminated plans regardless of whether all plan assets have been distributed.

Correction under the VCP isn't available if the plan or plan sponsor is under examination. The Form 8950 and the VCP submission must be submitted to the IRS prior to the time the plan or plan sponsor is **under examination**, as defined in Rev. Proc. 2018-52, section 5.08. For purposes of the VCP, a plan or plan sponsor will be considered to be **under examination** if any of the following situations apply.

- The plan sponsor is under any type of examination conducted by IRS Employee

Plans, including examination of a Form 5500 series return;

- The plan sponsor is under any type of examination conducted by IRS Exempt Organizations;
- The plan sponsor or a representative has received verbal or written notification from IRS Employee Plans or Exempt Organizations of an impending examination or of any impending referral for such examination;
- The subject plan is currently under investigation by the Criminal Investigation Division of the IRS; or
- Certain other situations specified in Rev. Proc. 2018-52, section 5.08.

The VCP isn't available to correct failures relating to the diversion or misuse of plan assets. The VCP may not be available if the plan sponsor has engaged in an abusive tax avoidance transaction. See Rev. Proc. 2018-52, sections 4.11 and 4.12. In a particular case, the IRS may decline to make the VCP available in the interest of sound tax administration. See Rev. Proc. 2018-52, section 4.01(5).

Who May File

Form 8950 and the accompanying VCP submission may be filed only by the following parties.

- In general, an employer or plan sponsor, including a sole proprietor, partnership, or corporation. Generally, estates and/or beneficiaries may not file a submission under the VCP.
- For multiple employer or multiemployer plans, the plan administrator (rather than any contributing or adopting employer). The VCP submission must be for the plan, rather than a portion of the plan affecting any particular employer.
- For group submissions, an eligible organization, as defined in Rev. Proc. 2018-52, section 10.10, if the applicable conditions for group submissions have been met. See *Group Submissions*, later.
- Anonymous submissions must be filed by an authorized representative. However, the representative must be designated on a power of attorney by the employer (or in the case of a multiple employer or multiemployer plan, the plan administrator) and must be willing to submit a signed Form 2848, Power of Attorney and Declaration of Representative, if identifying information is ultimately submitted to the IRS. See *Anonymous Submissions*, later.

- For orphan plans, an authorized eligible party. See *Orphan Plans*, later.
- Representatives of plan sponsors. See *Plan Sponsor Authorization*, below.

Plan Sponsor Authorization

Applicants may authorize their legal representative to sign and file the VCP submission on their behalf using Pay.gov. If this will apply, be sure the following documents are included with the VCP submission.

Declaration. A signed and dated declaration by the plan sponsor that provides “Under penalties of perjury, I declare that I have examined this submission, including accompanying documents, and, to the best of my knowledge and belief, the facts presented in support of this submission are true, correct, and complete.” This statement can’t be signed by the plan sponsor’s representative.

Authorization. A properly completed Form 2848 that provides specific authorization to an individual to take this action. To grant this authorization, complete Form 2848, lines 3 and 5 in the following way:

- Line 3 — For *Description of Matter*, enter “Voluntary Correction Program submission per Rev. Proc. 2018-52”. For *Tax Form Number*, enter “8950”. Leave *Year(s) or Period(s)* blank.
- Line 5a — Check the box for *Other acts authorized* and enter “The signing and filing of the Form 8950 and accompanying documents as part of a VCP submission”.

This option isn’t available to any individual listed on a Form 8821.

Orphan Plans

For the VCP, **orphan plan** means any tax-favored retirement plan for which an eligible party (defined below) has determined that the plan sponsor (a) no longer exists, (b) can’t be located, or (c) is unable to maintain the plan. However, a retirement plan subject to Title I of the Employee Retirement Income Security Act of 1974 (ERISA) isn’t an orphan plan if it is terminated according to the Department of Labor (DOL) Regulations section 2578.1 governing the termination of abandoned individual account plans.

An **eligible party** for an orphan plan is defined as one of the following.

- A court-appointed representative with specific authority to terminate the plan and dispose of the plan’s assets;
- In the case of an orphan plan under investigation by the DOL, a person or entity determined by the DOL to have accepted responsibility for terminating the plan and distributing the plan’s assets; or
- In the case of a qualified plan to which Title I of ERISA has never applied, a surviving spouse who is the sole

beneficiary of a plan that provided benefits to a participant who was (i) the sole owner of the business that sponsored the plan and (ii) the only participant in the plan.

The applicant must include a written letter indicating that the submission concerns an orphan plan, and must provide documentation that establishes that the applicant is an eligible party. See Rev. Proc. 2018-52, sections 5.03 and 11.04(14).

Anonymous Submissions

Taxpayers have the option of submitting a VCP submission on an anonymous basis. Applicable VCP submission documents may be submitted on a redacted basis. In terms of completing Form 8950 on Pay.gov, special instructions apply. However, once the IRS and the applicant agree on the correction methodology that would resolve the qualification failure that is the subject of the VCP submission, the identity of the plan sponsor and the plan must be disclosed to the IRS, along with a signed Form 2848 and applicable penalty of perjury statements. See Rev. Proc. 2018-52, section 10.09.

An anonymous submission and Form 8950 will include a signed statement indicating that the representative has been authorized by the plan sponsor, is able to legally represent the plan sponsor, and is willing to submit a signed Form 2848 if identifying information is ultimately submitted to the IRS. See Rev. Proc. 2018-52, section 10.09. Representatives who submit an anonymous submission will include the following signed statement:

“Under penalties of perjury, I declare that I am an authorized representative of the plan sponsor who complies with the power of attorney requirements described in Rev. Proc. 2018-52, section 11.08. I will submit an executed Form 2848 upon the disclosure of the identity of the plan sponsor to the IRS.”

This statement has been incorporated into the penalty of perjury statement on the Pay.gov version of Form 8950 that will be signed and dated by the representative.

Group Submissions

For failures affecting a large number of individual plans, an eligible organization may make a group submission. The failures in the submission must result from a systemic error involving the eligible organization that affects at least 20 plans and that results in at least 20 plans implementing correction.

An **eligible organization** is defined as follows.

- A sponsor, as defined in Rev. Proc. 2015-36, 2015-27 I.R.B. 20, section 4.07;
- A volume submitter practitioner (VS Practitioner), as defined in Rev. Proc. 2015-36, section 13.05;

- A provider or mass submitter, as defined in Rev. Proc. 2017-41, 2017-29 I.R.B. 92, sections 4.04 and 4.08;
- An insurance company or other entity that has issued annuity contracts or provides services relating to assets for 403(b) plans; or
- An entity that provides its clients with administrative services relating to qualified plans, 403(b) plans, SEPs, SARSEPs, or SIMPLE IRAs.

For special rules and procedures that are applicable to group submissions, see Rev. Proc. 2018-52, section 10.10 and the annual Employee Plans revenue procedure.

How To File

Form 8950 and related VCP submission documents can be filed electronically only by going to [IRS.gov/Form8950](https://www.irs.gov/Form8950) or [Pay.gov](https://www.pay.gov) (enter the term “Form 8950” in the search box). Paper copies of this form and related VCP submission documents won’t be accepted. However, see *Note* below. Before completing Form 8950, be sure you have:

- Established a Pay.gov account.
- Created a PDF file that contains all VCP submission attachments and the required documents specified in these instructions and in section 11 of Rev. Proc. 2018-52. See *What To File* for additional details.

Note. Between January 1, 2019 and March 31, 2019, you don’t have to use Pay.gov to make VCP submissions to the IRS. Instead, applicants may submit paper VCP submissions to the IRS by following the previous version of these instructions (Rev. November 2017) and Rev. Proc. 2016-51, section 11. Use the November 2017 version of Form 8950 and include a check for the user fee along with Form 8951 (Rev. September 2016), User Fee for Application for Voluntary Correction Program (VCP). Paper VCP submissions mailed to the IRS on or after April 1, 2019, won’t be processed and will be returned.

User Fee

A user fee is required to process your VCP submission. This fee must be paid through Pay.gov when you file your application. However, see *Note* above regarding paper submissions. For current user fees, go to Appendix A of Rev. Proc. 2019-4 (or its annual successor) or go to [IRS.gov/VoluntaryCorrectionProgram\(VCP\)Fees](https://www.irs.gov/VoluntaryCorrectionProgram(VCP)Fees). You can also call 877-829-5500. At the end of the Pay.gov application process, you will receive a payment confirmation receipt from Pay.gov. The Pay.gov Tracking ID Number on the receipt is used by the IRS to track your VCP submission and will be the control number used to refer to the VCP submission.

How To Complete the Application

An appropriate response must be entered for each line (unless instructed otherwise). In completing Form 8950, pay careful attention to the following.

- N/A (not applicable) is accepted as a response only if an N/A block is provided;
- If a number is requested, enter the appropriate number;
- If a line provides a choice of boxes to check, check only one box unless instructed otherwise; and
- If a line provides a box to check, written responses and attachments aren't acceptable unless instructed otherwise.

What To File

Applicants will go to [Pay.gov](https://www.pay.gov) to complete Form 8950, attach a PDF file that includes all other required VCP submission documents, and pay the applicable user fee. The PDF file that will be attached to Form 8950 should include the following items.

All failures and correction methodology descriptions, information, documents, sample computations (if applicable), attachments, and representations required by Rev. Proc. 2018-52, section 11.04. In order to assist VCP applicants, the IRS encourages the use of Form 14568, Model VCP Compliance Statement, including its supporting schedules reflected on Forms 14568-A through 14568-I, available in electronic format at [IRS.gov/Retirement-Plans/Correcting-Plan-Errors](https://www.irs.gov/Retirement-Plans/Correcting-Plan-Errors). The documents in this PDF file should be presented in the order specified in Rev. Proc. 2018-52, section 11.11.

Attachments and written explanations that are included with the submission should include the full name of the plan, employer identification number (EIN), and plan number. For assistance in determining what documents and attachments are needed, refer to the EPCRS revenue procedure and the correcting plan errors webpage on [IRS.gov](https://www.irs.gov).

The size of the PDF file that includes all VCP submission documents can't exceed 15MB. If your PDF file exceeds this limit, remove documents or portions of documents so that the PDF file doesn't exceed 15MB.

The documents that can't be included in the PDF file due to the 15MB file size limitation may be faxed directly to the IRS at 855-203-6996. They should be faxed to the IRS shortly after the Form 8950 and attached PDF file were successfully filed and the Pay.gov payment confirmation has been generated. The applicant must include the Pay.gov Tracking ID Number, EIN, applicant name, and plan name on the fax coversheet.

Who Must Sign

Form 8950 must be electronically signed and submitted by:

- The employer (including a sole proprietor or partnership) maintaining a single-employer plan;
- The plan administrator of a multiple-employer plan or a multiemployer plan;
- The eligible organization filing a group submission; or
- The eligible person who is filing a VCP submission on behalf of an orphan plan.

For corporations, partnerships, and organizations, the application must be electronically signed by an officer or partner with legal authority to bind the plan sponsor.

For anonymous submissions, the applicant's representative will electronically submit and sign the application. See *Anonymous Submissions*, earlier.

If specifically authorized, and at the option of the VCP applicant, Form 8950 can be electronically signed and submitted by its legal representative if certain conditions are met. See *Plan Sponsor Authorization*, and Rev. Proc. 2018-52, section 11.08.

Specific Instructions to Complete Form 8950

Lines 1a–I. Enter the name, address, telephone number, and fax number of the plan sponsor. This applies even if the VCP submission is being filed by the plan sponsor's representative. The name of the plan sponsor is limited to 120 characters, including spaces. The information entered should be the same information used on the applicable filed Form 5500, Annual Return/Report of Employee Benefit Plan; Form 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan; or Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan.

The plan sponsor is:

1. For a plan maintained by a single employer, the employer;
2. For a plan maintained by two or more unrelated employers (a multiple-employer plan or multiemployer plan), enter the name of the plan administrator as if the plan administrator were the plan sponsor (see Regulations section 1.414(g)-1). Lines 1b–1k should be completed as if the plan administrator were the plan sponsor;
3. For a plan sponsored by two or more entities required to be combined

under sections 414(b), (c), or (m), one of the members participating in the plan;

4. For a plan that covers the employees and/or partners of a partnership, the partnership;
5. For an orphan plan, the name of the eligible party. Include a court order or other evidence documenting that the VCP applicant is an eligible party. See Rev. Proc. 2018-52, section 11.04(14);
6. For an anonymous submission, enter "Anonymous" and include the specific name of the plan sponsor's authorized representative as well as the unique identifying number the representative has assigned to the specific submission, as required by Rev. Proc. 2018-52, section 10.09. Enter this information on line 1a. The identifying number shouldn't be used for any other anonymous submission. Lines 1b–1I should be completed as if the representative were the plan sponsor. Enter the plan sponsor's NAICS business code in 1I; and
7. For a group submission, enter the name of the eligible organization. Enter this information on line 1a. Lines 1b–1I should be completed as if the eligible organization were the plan sponsor.

Address. Enter the address of the plan sponsor. If applicable, include the suite, room, or other unit number after the street address. If the Post Office doesn't deliver mail to that address, show the box number instead of the street address.

Foreign address. If the plan sponsor has a foreign address, complete lines 1f, 1g, and 1h. Don't abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Line 1i. Enter the nine-digit EIN assigned to the applicant. For those applicants required to file a Form 5500 series return, the EIN should be the same EIN that is used when the Form 5500 series return is filed.

If this is an anonymous submission, enter the EIN of the authorized representative's employer.

Don't use a social security number or trust EIN.

An applicant must have an EIN. If you don't have an EIN, you may apply for one online. Go to the IRS website at [IRS.gov/Businesses/Small](https://www.irs.gov/Businesses/Small) and click on the *Employer ID Numbers (EINs)* link. Alternatively, an applicant can apply for an EIN by mailing or faxing a completed Form SS-4, Application for Employer Identification Number, to the IRS.

Line 1I. Enter the six-digit applicable code that best describes the nature of the plan sponsor's business. This number can

be copied from the most recently filed Form 5500 series return for the plan. If no Form 5500 has been filed, click on the “?” and you will be taken to a listing of these codes.

Line 2a. If a Form 2848 is included with your submission, you may leave this section blank and check the box. If you want the IRS to mail copies of correspondence to any other individual (including a different employee of the plan sponsor listed on line 1), include a completed Form 8821 with your submission and complete this section. The individual listed on a Form 8821 isn't a representative, and therefore isn't permitted to submit information or otherwise contact the IRS if questions or issues arise during the processing of a VCP submission. You may leave this section blank if a Form 8821 isn't enclosed with your submission.

Line 3. Choose a submission type that best describes the type of submission that is being submitted to the IRS. Most submissions will be regular VCP submissions. VCP group submissions, anonymous submissions, or non-VCP submissions involving 457(b) plans should be identified by clicking on the appropriate type.

Line 4a. Enter the full name of the plan, as shown on Form 5500 or other documents. For example, you can enter the XYZ Company Profit-Sharing Plan. If this is an anonymous submission, enter “Anonymous Plan”. Include the unique identifying number from line 1 as part of the plan name.

Line 4b. Enter the plan's three-digit plan number. Typically, three-digit plan numbers begin with “001” and continue in numerical order for each plan that has been adopted by the plan sponsor. The number you assign to a plan must not be changed or used for any other plan. For those plan sponsors required to file a Form 5500 series return, the plan number entered on Form 8950 should be the same as the plan number that was or will be used when the Form 5500 series return is filed. If your plan is a SEP, SARSEP, or SIMPLE IRA, and there are no other plans, enter “990”.

For anonymous submissions, enter “401” for the first anonymous submission made by the authorized representative using Form 8950. For subsequent anonymous submissions made by the authorized representative's firm, the plan number to be entered on each Form 8950 will be the next number following 401 (for example, 402, 403, 404, etc.) resulting in unique plan numbers for each subsequent anonymous submission. The plan number assigned to a specific anonymous submission must not be changed or used

for any other anonymous submission made by the authorized representative's firm.

For group submissions, enter “901” for the first group submission made to the IRS. For subsequent group submissions made by the eligible organization, the plan number to be entered on each Form 8950 will be the next number following 901 (for example, 902, 903, 904, etc.) resulting in unique plan numbers for each subsequent group submission. The plan number assigned to a specific group submission must not be changed or used for any other group submission made by the eligible organization.

Line 4c. Enter the total dollar value of the retirement plan's assets. For Form 5500 series filers, this information comes from the most recently filed return for the plan determined as of the date the Form 8950 is submitted to the IRS. For plans that are exempt from filing a Form 5500 series return, enter the total dollar value of the retirement plan assets determined as of the last day of the most recently completed plan year. However, if this information isn't available at the time the VCP submission is made to the IRS, it is acceptable to use the most recently ended prior plan year for which information on the amount of plan assets is available. The exception doesn't apply if the VCP submission is made to the IRS more than 7 months after the close of the most recently ended plan year preceding the date of the VCP submission. Look to Appendix A of Rev. Proc. 2019-4 (or its annual successor) for additional details.

Plans that have terminated and filed a final Form 5500 series return should enter the amount of plan assets reported on the return filed for the year prior to the year all assets were distributed.

This requirement applies to anonymous submissions.

This requirement applies to SEP or SIMPLE IRA plans. The applicant must make a good faith estimate of the value of all IRA accounts currently associated with the SEP or SIMPLE IRA plan.

For a group submission, the eligible organization must provide a good faith estimate of the value of the retirement plan assets that are associated with the individual retirement plans that are (or are expected to be) part of the group submission.

Line 4d. Enter the total number of plan participants. For Form 5500 series filers, this information is on the most recently filed return for the plan determined as of the date the VCP submission is made to the IRS through Pay.gov.

For applicants that are exempt from filing a Form 5500 series return, enter the number of plan participants determined as

of the last day of the most recently ended plan year. However, if this information isn't available at the time the VCP submission is made to the IRS, it is acceptable to use the most recently ended prior plan year for which information on the number of plan participants is available. The exception doesn't apply if the VCP submission is made to the IRS more than 7 months after the close of the most recently ended plan year preceding the date of the VCP submission.

Plans that have terminated and filed a final Form 5500 series return should enter the number of participants on the return filed for the year prior to the year all assets were distributed.

For group submissions, the eligible organization must provide a good faith estimate of the number of plan participants associated with the individual retirement plans that are part of the group submission.

This requirement applies to SEP and SIMPLE IRA plans as well as anonymous submissions.

Line 5. Review all possible choices before selecting an answer. Enter the type of plan that is the subject of this VCP submission by selecting the appropriate number from the choices associated with this line.

For this purpose, governmental section 414(d) plans are section 401(a) plans sponsored by a governmental entity, as defined in section 414(d).

For this purpose, there are only two choices viable for VCP group submissions.

If your plan type isn't listed among the various available choices, enter “99” and attach a detailed description of your plan. It is expected that plan type 99 would be used in very rare circumstances.

Line 6a. VCP submissions made by an eligible party that involve terminating orphan plans may answer “Yes” to this question if they wish to request a waiver of the VCP user fee. Attach an explanation that justifies the waiver request and evidence that the applicant is an eligible party. See Rev. Proc. 2018-52, sections 4.08 and 11.04(14). All other applicants will answer “No” to this question. (See *Orphan Plans*, earlier.)

Line 6b. The user fee owed for this application will be calculated automatically based upon the type of submission or amount of plan assets entered on line 4c. See *User Fee*, earlier, for additional information on user fees for VCP submissions.

Line 7. If “Yes,” be sure to include a copy of the corrective plan amendment(s) with your submission. Don't include a determination letter application with your

VCP submission. See Rev. Proc. 2016-37 and Rev. Proc. 2019-4 (or its annual successor) for information as to when determination applications, unrelated to the VCP submission, may be submitted to the IRS. With regard to 403(b) plans, the amendment can't be effective prior to January 1, 2009, or the effective date of the plan, if later.

Line 8. If "Yes," attach a written explanation that provides details of the transaction(s). See Rev. Proc. 2018-52, section 4.12. Include the applicant's name, plan number, and EIN at the top of the attachment.

Line 10. See *Eligibility Requirements for the Use of VCP*, earlier, and Rev. Proc. 2018-52, section 4.02.

Line 11. This question should be answered "Yes," if:

- A past determination letter application was withdrawn by the plan sponsor, or
- A past determination letter application was closed as incomplete due to a failure to respond to a question and the VCP submission includes qualification failures that were identified during the application process or would've been discovered by the IRS had the application not been withdrawn or closed as incomplete.

If line 11 was checked "Yes," attach an explanation. Include the applicant's name, plan number, and EIN at the top of the attachment.

Consider the following example. Plan Sponsor X submits a determination letter application to the IRS. During the review process, additional information is solicited in order to determine whether the plan had been timely amended for past tax law changes. The determination letter application is withdrawn by Plan Sponsor X. Two months later, Plan Sponsor X submits a VCP submission to the IRS indicating the plan document wasn't timely updated for various specified tax law changes. When completing Form 8950, Plan Sponsor X should answer "Yes" to question 11 and include a written attachment that explains why the determination letter application was withdrawn.

Sign the Form

See *Who Must Sign*, earlier, for additional information on who must sign Form 8950. To sign the form, check the box next to the penalty of perjury statement, and enter your name and title in the applicable boxes. This information will automatically show up in the *SIGN HERE* box. We recommend you preview and print a copy of your completed Form 8950 for your records before submitting it electronically. Click on *Continue*.

Attach Required PDF File to Your VCP Application Form

Click on *Browse* and on your computer locate the PDF file that contains all VCP submission attachments and the required documents specified in these instructions and in section 11 of Rev. Proc. 2018-52. Then click on *Attach*. The PDF file should appear. The PDF file can't exceed 15MB in terms of its size. See *What To File* for additional details. Then click on *Next*.

Pay the User Fee

Enter the necessary information to pay the applicable user fee for the VCP submission. During the review and submission process on Pay.gov, you will get a Pay.gov confirmation of the paid user fee by email. You also can have Pay.gov send copies of this confirmation email to other parties if you supply the necessary email addresses.

Retain Pay.gov Payment Confirmation Receipt

If you successfully submitted a user fee payment, Pay.gov will generate a payment confirmation receipt for the VCP application after the VCP submission has been filed. Print a copy of this confirmation for your records. The IRS will use the Pay.gov Tracking ID Number on the receipt as the control number to identify this VCP submission. Use this number to identify your VCP submission if you need to contact the IRS. The payment confirmation receipt is considered an acknowledgement that a VCP submission has been made to the IRS. If a Pay.gov confirmation receipt isn't generated, then no VCP application has been submitted to the IRS. For those submissions involving terminated orphan plans or 457(b) plans, no receipt will be generated as no upfront fee is required. However, Pay.gov will indicate that the submission was made successfully and provide a Pay.gov Tracking ID Number.

If you had VCP submission documents that couldn't be included in the submitted PDF file due to the 15MB file size limitation, fax them to the IRS at 855-203-6996. Include the EIN, Applicant Name, Plan Name, and the Pay.gov Tracking ID Number (for example, this is the IRS Control Number) on the fax coversheet. This fax number is used only to submit documents that couldn't be included in the PDF due to the 15MB file size limitation.

Status Inquiries

If you successfully made a VCP submission to the IRS, you may call 626-927-2011 (not a toll free number) to inquire about the status of your case if you

haven't been contacted by the IRS within 6 months from the submission date. If you need to revise or supplement the VCP submission, don't submit a new Pay.gov Form 8950 application. Call the status line and the IRS will discuss with you the best way to submit the new or revised information.

Additional User Fee Payments

You may determine that the proper user fee wasn't paid due to an error in completing Form 8950. Alternatively, the IRS's office of Employee Plans Voluntary Compliance System may contact you regarding additional fees that may be owed on a previously submitted VCP case. In either case, don't file a new Form 8950. Instead go to Pay.gov and submit the additional user fee by using Form 8951, Additional User Fee Payment for Open Application for Voluntary Correction Program (VCP), under EPCRS. Previous versions of Form 8951 that exist outside of Pay.gov can't be used. All user fee payments must be made through Pay.gov.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 72, 401, 403, 408, 409, 457, 4972, 4973, 4974, and 4979 and their regulations authorize us to ask for this information. You aren't required to apply for this correction program; however, if you do, you are required to give us the information requested on this form. We need it to determine whether your correction proposals meet the legal requirements applicable to your retirement plan. Section 6109 and its regulations require you to provide your identifying number. Failure to provide the information requested on this form could delay or prevent processing of your application; providing fraudulent information could subject you to penalties.

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 contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice for civil and criminal litigation, and to other federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to administer their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce

nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

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

Recordkeeping	5 hr. , 15 min.
Learning about the law or the form.	2 hr. , 10 min.
Preparing the form	2 hr. , 21 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 [IRS.gov/FormComment](https://www.irs.gov/FormComment). Or you can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Don't send Form 8950 to this address. Instead, see *How To File*, earlier.
