

Form 14568-B (July 2023)	Department of the Treasury - Internal Revenue Service Model VCP Compliance Statement - Schedule 2: Nonamender Failures for IRC 401(a) Plans	OMB Number 1545-1673
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Include the plan name, Applicant's EIN, and plan number on each page of the compliance statement, including attachments.

Plan name

Applicant's EIN

Plan number

Section I - Identification of Failures

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:

A. Pre-approved Plans:

- 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 2006 Cumulative List (Notice 2007-3) for 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 2010 Cumulative List (Notice 2010-90) for 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 2012 Cumulative List (Notice 2012-76) for any eligible employer using a pre-approved defined benefit plan who failed to adopt the pre-approved plan by July 31, 2020, as required by Notice 2018-5 and Notice 2020-35.
- The changes required by the 2017 Cumulative List (Notice 2017-37) for any eligible employer using a pre-approved defined contribution plan who failed to adopt the pre-approved plan by July 31, 2022, as required by Announcement 2020-7.

B. Individually Designed Plans:

- For individually designed plans subject to the 5-year remedial amendment cycle prior to January 1, 2017, the changes required by the [Cumulative List](#).
(For each statutory regulatory or other requirement for which the plan was not timely amended, list each item, and specify the year of the Cumulative List including a reference to the IRS notice, the applicable cycle and required adoption date for the applicable cycle. Attach additional pages as needed. Label the attachment "Section I.B. of Form 14568-B, Identification of Failures, The Changes required by the Cumulative List" and include the plan name, Applicant's EIN, and plan number at the top of each page.)

- The changes required by the [Required Amendments List](#) applicable to individually designed plans.
(For each statutory regulatory or other requirement for which the plan was not timely amended, list each item and specify the year of the Required Amendments List including a reference to the IRS notice that includes the item. Attach additional pages as needed. Label the attachment "Section I.B. of Form 14568-B, Identification of Failures, The Changes required by the Required Amendments List" and include the plan name, Applicant's EIN, and plan number at the top of each page.)

 Plan name

 Applicant's EIN

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C. All IRC 401(a) 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 I.C. 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.)

Section II - Description of Proposed Method of Correction

The Applicant (or the plan sponsor) adopted amendments that satisfy the requirements of all the items checked in Section I 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/or restated plan documents (where applicable) are enclosed with this VCP submission.

Section III - Change in Administrative Procedures

The Applicant indicated the plan sponsor has taken (or will take) the following steps to ensure that the failures will not recur:

Section IV - Enclosures

The plan sponsor encloses 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).