

**Model VCP Compliance Statement -
Schedule 1: Plan Document Failures for 403(b) Plans**

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 403(b) plan identified above did not comply with the applicable provisions of the following legislative and regulatory requirements associated with Internal Revenue Code (IRC) Section 403(b) and the regulations thereunder with respect to the written plan requirement or subsequent required amendment deadlines:

A. All 403(b) Plans:

- The written plan requirement in accordance with IRC Section 403(b), Final Treasury Regulations under IRC Section 403(b) and Notice 2009-3.
- The applicable tax laws, regulations, and other guidance within the initial remedial amendment period for IRC 403(b) pre-approved plans and individually designed plans that ended on June 30, 2020, as required by Revenue Procedure 2017-18, Revenue Procedure 2019-39 and Notice 2020-35.

B. Individually Designed Plans:

- The changes required by the [Required Amendments List](#) applicable to individually designed IRC 403(b) plans first occurring after March 31, 2020 that were not timely adopted.

(For each statutory regulatory or other requirement for which the 403(b) plan was not timely amended, list each item and specify the year of the Required Amendments List including a reference to the applicable IRS Notice that includes the item. Attach additional pages as needed. Label the attachment "Section I of Form 14568-A, 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.)

- Amendments required as a condition for a favorable determination letter for individually designed IRC 403(b) plans.
- Other (specify the 403(b) plan document failure not listed above) (Attach additional pages as needed. Label the attachment "Section I of Form 14568-A, Identification of Plan Document Failure for IRC 403(b) plans" and include the plan name, Applicant's EIN, and plan number at the top of each page).

 Plan name

 Applicant's EIN

 Plan number

Section II - Description of Proposed Method of Correction

- Failure to timely adopt a written plan. The Applicant (or the plan sponsor) adopted a written plan retroactive to the later of the effective date of the final IRC Section 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.
- Failure to timely amend the 403(b) plan for the initial remedial amendment period. The Applicant (or the plan sponsor) adopted an updated 403(b) plan document that complies with the statutory, regulatory and guidance items described in Section I of this compliance statement. Copies of the signed and dated amendments and restated plan documents (where applicable) are enclosed with this VCP submission.
- Other 403(b) plan document failures. The Applicant (or the plan sponsor) adopted the necessary amendments to the 403(b) plan document that comply with the statutory, regulatory and guidance items described in Section I of this compliance statement. Copies of the signed and dated amendments and restated plan documents (where applicable) are 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 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:

- For 403(b) plans where the written plan was not timely adopted, a copy of the signed and dated written 403(b) plan.
- For 403(b) plans not timely amended for the initial remedial amendment period, a copy of the signed and dated amendments or 403(b) plan restatement, and a copy of the signed written plan in effect prior to any amendments used to correct the failure.
- For all other 403(b) plan document failures, copies of the signed and dated amendments and restated plan documents (where applicable).