



# General Instructions

## Purpose of Form

Use Form 8905 to treat an employer as eligible for the 6-year remedial amendment cycle under Part IV of Rev. Proc. 2007-44, 2007-28 I.R.B. 54.

## Who May File

An adopter of an individually designed plan or pre-approved plan (not otherwise entitled to the 6-year remedial amendment cycle) files this form when necessary to request that their 5-year remedial amendment cycle be converted to the 6-year remedial amendment cycle (as described under Parts III and IV of Rev. Proc. 2007-44).


## When To Complete

Complete Form 8905 before the end of the employer's 5-year remedial amendment cycle as determined under Part III of Rev. Proc. 2007-44.

## How To File


File the completed Form 8905 by attaching it to one of the following applications.

- Form 5300, Application for Determination for Employee Benefit Plan
- Form 5307, Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans
- Form 5310, Application for Determination for Terminating Plan

 *If no Form 5300, 5307, or 5310 filing is made, the employer should keep the original certification in their records and should not file Form 8905 with the IRS.*

## Filing a Complete Certification

Certifications are screened for completeness. The certification **must** be signed and dated by the employer and the pre-approved plan sponsor or practitioner.

 *You must retain a complete certification until it is filed with the appropriate application.*

## Specific Instructions

### Part I – Plan Sponsor Information

**Line 1a – Employer name.** Enter the company (employer's) complete name.

**Line 1b – Employer Identification Number (EIN).** Enter the 9-digit EIN assigned to the plan sponsor/employer.



*Do not use a social security number or the EIN of the trust.*

**Line 1c – Employer's plan name.** Enter the name of the employer's plan which will be amended or restated by the adoption of a pre-approved plan.

### Line 1e – Plan Type.

- Enter "1" for a defined contribution plan (DCP).
- Enter "2" for a defined benefit plan (DBP).

## Part II – M&P Sponsor or Volume Submitter Practitioner

**Line 2a – Name of M&P sponsor or volume submitter practitioner.** Enter the name of the M&P sponsor or volume submitter practitioner whose plan you will be adopting.

**Line 2b – M&P sponsor or volume submitter practitioner EIN.** Enter the 9-digit EIN assigned to the M&P sponsor or volume submitter practitioner.

**Line 2c – Name of the M&P plan or volume submitter specimen plan.** Enter the name of the M&P plan or volume submitter specimen plan the employer intends to adopt.

**Example.** Volume Submitter Profit Sharing Plan.

## Part III – Certifications

The employer and the M&P sponsor or volume submitter practitioner must sign and date this certification before the end of the employer's applicable 5-year remedial amendment cycle as determined under Part III, of Rev. Proc. 2007-44. The employer must manually sign the form. Scanned or stamped signatures will not be accepted. The M&P sponsor and the volume submitter practitioner may use a stamped, scanned, or electronic signature.

**Line 4.** Enter the date by which the opinion or advisory letter application for the M&P plan or volume submitter specimen plan being adopted by the employer was or must be submitted as determined under Part IV of Rev. Proc. 2007-44.

**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 the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not 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 Internal Revenue Code section 6103.

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

**Recordkeeping** . . . 3 hr., 21 mins.

**Learning about the law or the form** . . . . . 12 mins.

**Preparing, copying, assembling, and sending the form to the IRS** . . . . . 15 mins.

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 write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:M:T:S, 1111 Constitution Ave., NW, IR-6526, Washington, DC 20224. Do not send Form 8905 to this address; instead, see the instructions for the application with which this form is filed.