

# Changes to Volume Submitter and Regional Prototype Programs

## Announcement 97-102

### A. Introduction

Because the Internal Revenue Service (Service) is consolidating its determination letter processing program at the Ohio Key District Office in Cincinnati, changes in the Volume Submitter and Regional Prototype Programs are necessary. Previously, each key district office managed its own program.

However, effective with the date of publication of this announcement, all requests for Volume Submitter Advisory letters and Regional Prototype Notification letters may only be submitted to the Ohio Key District Office in Cincinnati. All existing Notification and Advisory letters remain valid. In addition, requests for determination letters by employers who adopt a Regional Prototype or Volume submitter plan may only be submitted to the Ohio Key District Office.

This Announcement provides practitioners with specific instructions for submitting requests for approval of Volume Submitter and Regional Prototype plans (both new or amended). In addition, the Announcement provides instructions for the submission of determination letter re-

quests for adopters of these types of plans.

## B. Background

The Volume Submitter Program enables the Service to expedite the issuance of determination letters in response to applications for approval of certain individually designed retirement plans. Under the program, previously administered by each key district office, a practitioner who meets the standards in C below, may request the Service to issue an advisory letter regarding the volume submitter specimen plan. A specimen plan is a sample plan of a practitioner (rather than the actual plan of an employer) that contains provisions that are identical or substantially similar to the provisions in plans that the practitioner's clients have adopted or are expected to adopt. Once the Service approves the specimen plan, the practitioner is able to file determination letter requests on behalf of employers adopting substantially similar plans. These determination letter requests ordinarily will be processed more quickly than requests for other individually designed plans. The requirements for the Volume Submitter Program are described more fully in Rev. Proc. 97-6, 1997-1 I.R.B. 153.

A Regional Prototype Plan is a plan that is made available by a regional sponsor for adoption by employers. A Regional Prototype Plan consists of a basic plan document, an adoption agreement, and (with certain exceptions) a trust or custodial account document. Once the Service has approved the plan, an employer is able to request a determination letter, if needed for reliance. These determination letters ordinarily will be processed more quickly than requests pertaining to individually designed plans. The requirements for the Regional Prototype Program are described more fully in Rev. Proc. 89-13, 1989-1 C.B. 801, as modified.

## C. Approval of Volume Submitter Plans

Once a Volume Submitter practitioner's specimen plan is approved by the Ohio Key District (whether as a new specimen plan or as an amendment to a previously approved specimen plan) the approved plan may be marketed throughout the country.

See F. below for Where To File.

#### D. Approval of Regional Prototype Plans

Since the Regional Prototype Program is a national program with uniform rules across the country, there will be no change in the requirements for this program. Sponsors of Regional Prototype Plans seeking a notification letter and adopting employers seeking a determination letter should continue to follow the instructions contained in Rev. proc. 89-13, as modified.

As of the date of the publication of this Announcement, Regional Prototype sponsors may market approved Regional Prototype plans throughout the country.

See F. Below for Where to File.

#### E. Registration of Regional Prototype Plans

Sponsors of Regional Prototype Plans must continue to meet the registration requirement of Section 14 of Rev. Proc. 89-13, as modified by Rev. Proc. 95-42 1995-2 C.B. 411.

#### F. Where to File

A request for approval of a volume submitter specimen plan should be submitted to the Volume Submitter Coordinator in the Ohio Key District Office at the following address:

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201  
ATTN: VSC Coordinator  
Room 4106

Practitioners who (1) sponsor Regional Prototype Plans, (2) adopt the plans of mass submitters approved by Headquarters after the date of this Announcement, or (3) amend plans previously approved by the Service, must submit their applications for notification letters to the Ohio Key District Office.

Adopters of previously approved Volume Submitter and Regional Prototype plans should address requests for determination letters to the Ohio Key District Office at the following address:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

Applications shipped by Express Mail or by a delivery service should be sent to:

Internal Revenue Service  
201 West Rivercenter Boulevard  
ATTN: Extracting Stop 312  
Covington, KY 41011

#### G. Reliance

Practitioners who already have Service approved Volume Submitter and/or Regional Prototype plans may continue to rely on their advisory/notification letters. Similarly, adopters of such plans who have determination letters or are entitled to rely on a notification letter, may continue to rely on them.

In certain instances, most notable a large influx of applications, the application review may take place in an office other than the Cincinnati office.

#### H. Comments

The Service is presently considering the feasibility of maintaining three separate volume type programs (Master and Prototype, Regional Prototype and Volume Submitter). The Service is seeking input from practitioners as to what, if any, changes should be made to the programs. Any practitioner wishing to comment on this matter should address comments to:

Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington DC 20224  
ATTN: CP:E:EP:FC  
Room 2236

Comments will be accepted until sixty (60) days after the publication of this Announcement.

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