

MEMO: PROCEDURE FOR SUBMITTING COMMENTS TO EP DETERMINATIONS
CONCERNING AN APPLICATION

- A. A comment submitted by an interested party or parties to EP Determinations specified in the notice to interested parties must be in writing, signed by such interested party or by an authorized representative of such parties, and shall contain the following:
1. Name or names of interested party or parties making the comment;
 2. Name and taxpayer identification number of the applicant for determination;
 3. Name of the plan, the plan identification number and the name of the plan administrator;
 4. Whether the party or parties submitting the comments are:
 - (a) present employees eligible to participate under the plan;
 - (b) present employees with accrued benefits under the plan, former employees with vested benefits under the plan, beneficiaries of deceased former employees who are eligible to receive or are currently receiving benefits under the plan; or
 - (c) present employees not eligible to participate under the plan;
 5. Specific matter raised by the interested parties concerning the qualification and how such matter relates to the interests of such party or parties making the comment; and
 6. The correspondence address of the interested party submitting the comment. If more than one interested party submits the comment, a representative to receive correspondence and notice on behalf of all interested parties shall be appointed, and his address shall be stated.

A comment submitted to EP Determinations must be received by him on or before the 45th day after the date on which the application is received by EP Determinations. Comments submitted to EP Determinations should be sent to the following address:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

- B. An interested party or parties may request the Department of Labor to submit a comment to EP Determinations by submitting a written statement signed by the interested party or a designated representative containing the information specified in paragraph A above and addressed to:

Deputy Assistant Secretary
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210
Attention: 3001 Comment Request

In addition to the information specified in paragraph A above, a request to the Department of Labor must contain the following information:

1. The address of EP Determinations to whom the application was or will be submitted.
2. The specific matters upon which the Department of Labor's comment is sought, as well as how such matters relate to the interested parties making the request.
3. The number of persons who must request the Department of Labor to comment.

Such comment must be received by the Department of Labor on or before the 25th day after the date on which the application is received by EP Determinations, or if the interested party wishes to preserve the right to submit a comment to EP Determinations if the Department of Labor declines to comment, on or before the 15th day after the day that the application is received by the EP Determinations.

- C. If the Department of Labor declines to comment on one or more matters raised in a request under paragraph B above, the interested party or parties may submit a comment to EP Determinations on any matter on which the Department of Labor declines to comment and should include a statement to that effect as well as the information required under paragraph A above. Such comment must be received on or before the later of the 45th day after the date on which the application is received by EP Determinations or the 15th day after the day that the Department of Labor notifies the interested party that it declines to comment, but in no event later than 60 days after the date that the application is received by EP Determinations.
- D. Written comments submitted by interested parties will not be treated as confidential material and may be inspected by persons outside the IRS, including the applicant.