

General Instructions

Purpose of Form

Form 8837 is used to transmit documents relating to the adoption of model plan amendment(s) under one or more revenue procedures. Filers of this form will not receive a response from the Internal Revenue Service.

Who Must File

Sponsors of "master or prototype" plans (M&P plans), M&P mass submitter plans, and volume submitter specimen plans adopting model plan amendments pursuant to a revenue procedure must file Form 8837, including supporting documents. To determine your eligibility to file this form, refer to the revenue procedure(s) containing and explaining the adoption of the model amendment(s) you desire to use.

Sponsors of M&P plans should file one form for all plans which share a common basic plan document. A volume submitter should file a form for each specimen plan. However, identical adopters of a mass submitter plan do not file this form.

For purposes of filing Form 8837, a sponsor is any person that has received an opinion letter (issued for M&P plans, including mass submitter plans) or an advisory letter (issued for volume submitter specimen plans) and has adopted a model amendment pursuant to a revenue procedure which requires the filing of Form 8837.

Where To File

Send Form 8837 and attachments to:

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

When To File

File Form 8837 and all supporting documents according to the due date specified in the revenue procedure(s) with which you wish to comply.

Who Must Sign

This form must be signed by a partner or officer of the sponsor who is authorized to sign, or other person authorized by a power of attorney. The power of attorney should be filed with the form.

Specific Instructions

User Fee

User fees are not required.

Line 4

The letter serial number is located at the top of the opinion or advisory letter. In the case of M&P plans, if several plans use the identical basic plan document, the serial number for the most recent letter for each plan should be listed. (Each basic plan document together with an adoption agreement is a separate plan.)

Line 5

If changes have been made only to the basic plan document which has several adoption agreements under it, submit only the changed basic plan document. If you prefer, you may submit just the changed pages.

Sponsors of volume submitter plans do not complete lines 6, 7, 8, and 9.

Line 7

Attach a copy of the most recent opinion letter for each plan. (Each basic plan document together with an adoption agreement is a separate plan.)

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 determine whether the plan is operating according to the law.

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 ERISA or the Internal Revenue Code.

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

Recordkeeping 2 hr., 11 min.

Preparing and sending the form to the IRS 28 min.

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 may write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do not send this form to this address. Instead, see **Where To File** above.

