

September 28, 2018

## IRS Retirement Plan Correction Program to Go Paperless

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The IRS will begin accepting applications and payments under its Voluntary Correction Program (VCP) online through the [www.pay.gov](http://www.pay.gov) website beginning on January 1, 2019. Plan sponsors will continue to be permitted to file VCP submissions in paper form during a transition period ending April 1, 2019, at which point all VCP submissions will need to be made through the [www.pay.gov](http://www.pay.gov) website. VCP is an IRS program that allows plan sponsors to correct failures involving a qualified plan (including 401(k) plans and pension plans) or a 403(b) plan with IRS approval.

The changes were announced in [Revenue Procedure 2018-52](#), which supersedes Revenue Procedure 2016-51. Revenue Procedure 2018-52 also incorporates changes to VCP user fees made since Revenue Procedure 2016-51 was issued, which we described in our prior [blog post](#), and provides certain other minor updates.