

# **New Form 5306-A, *Application for Approval of Prototype Simplified Employee Pension (SEP) or Savings Incentive Match Plan for Employees of Small Employers (SIMPLE IRA Plan)***

## **Announcement 2001-96**

New Form 5306-A is now available for immediate use. The new form is to be used by sponsors of prototype simplified employee pensions (SEPs) and prototype SIMPLE IRA plans to apply for opinion letters on these documents. Form 5306-A replaces Form 5306-SEP, *Application for Approval of Prototype Simplified Employee Pension - SEP*. The Service will continue to accept applications submitted using Form 5306-SEP until December 31, 2001.

The Service will not issue opinion letters covering EGTRRA changes to SEPs and SIMPLE IRA plans until further notice.

You can obtain Form 5306-A by telephone or by using IRS electronic information services.

<u>Request by</u>	<u>Number or address</u>
Telephone	<b>1-800-TAX-FORM</b> (1-800-829-3676)
Personal computer:	
IRS Web Site	<b><i>www.irs.gov</i></b>
File transfer protocol	<b><i>ftp.irs.gov</i></b>