

## Rev. Proc. 96-8A

*26 CFR 601.201: Rulings and determination letters.*

### SECTION 1. PURPOSE

The purpose of this revenue procedure is to correct errors in Rev. Proc. 96-8, 1996-1 I.R.B. 187, relating to user fees. These corrections will be incorporated into Rev. Proc. 96-8 when it is published in the first cumulative bulletin of 1996.

### SECTION 2. CORRECTIONS TO REV. PROC. 96-8

- .01 Section 6.04(5) is corrected to read:

Nonmass submission (new or amended) by M & P sponsoring organization, per adoption agreement \$3,000

- .02 Paragraphs (4), (5), and (6) of section 6.05, and paragraphs (6) and (7) of section 6.06, are corrected to state that the fee, in each case, is \$400.
- .03 Paragraph 6.08(1)(a) is corrected to state that the fee is \$500.

### SECTION 3. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 96-8 is modified.

### SECTION 4. EFFECTIVE DATE

This revenue procedure is effective January 2, 1996.

### DRAFTING INFORMATION

The principal author of this revenue procedure is John Turner of the Employee Plans Division. For further information regarding this revenue procedure, please contact Mr. Turner on (202) 622-6214. (This is not a toll-free number.)