

**Application for  
 Determination for Employee Benefit Plan**  
 (including collectively bargained plans formerly filed on Form 5303)  
 (Under sections 401(a) and 501(a) of the Internal Revenue Code)

**For IRS Use Only**

Review the **Procedural Requirements Checklist** on page 5 before submitting this application.

<b>1a</b> Name of plan sponsor (employer if single-employer plan)  _____ Number, street, and room or suite no. (If a P.O. box, see instructions.)  _____ City _____ State _____ ZIP code _____	<b>1b</b> Employer identification number  _____ <b>1c</b> Employer's tax year ends—Enter (MM)  _____ <b>1d</b> Telephone number (     ) _____ <b>1e</b> Fax number (     ) _____
<b>2a</b> Person to contact if more information is needed. (See instructions.) (If <b>Form 2848</b> , Power of Attorney and Declaration of Representative, or other written designation is attached, check box and do not complete the rest of this line.) <input type="checkbox"/> Name _____  _____ Number, street, and room or suite no. (If a P.O. box, see instructions.)  _____ City _____ State _____ ZIP code _____	<b>2b</b> Telephone number (     ) _____ <b>2c</b> Fax number (     ) _____

**3a** Determination requested for (enter applicable number(s) in the box and fill in required information). (See instructions.)

Enter 1 for Initial Qualification—Date plan signed ▶ ...../...../.....

Enter 2 for a request after initial qualification—Is complete plan attached? (See instructions.) ▶ Yes  No   
 Date amendment signed ▶ ...../...../..... Date amendment effective ▶ ...../...../.....

Enter 3 for Affiliated Service Group status (section 414(m))—Date effective ▶ ...../...../.....

Enter 4 for Leased Employee status

Enter 5 for Partial termination—Date effective ▶ ...../...../.....

Enter 6 for Termination of collectively bargained multiemployer or multiple-employer plan covered by PBGC insurance—Date of Termination ▶ ...../...../.....

**b** Has the plan received a determination letter? . . . . . Yes  No   
 Date of letter ▶ ...../...../.....  
 If "Yes" submit a copy of the latest letter and subsequent amendments.  
 Number of amendments ▶ .....

If "No," submit all prior plan(s) and/or adoption agreement(s). (See instructions.)

**c** Have interested parties been given the required notification of this application? . . . . . Yes  No

**d** Does the plan have a cash or deferred arrangement (section 401(k))? . . . . . Yes  No

**e** Does the plan have matching contributions (section 401(m))? . . . . . Yes  No

**f** Does the plan have after-tax employee voluntary contributions (section 401(m))? . . . . . Yes  No

**g** Does this plan benefit noncollectively bargained employees or are more than 2% of the employees who are covered under a collective bargaining agreement for professional employees? . . . . . Yes  No   
 See Regulations section 1.410(b)-9.

**h** Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)? . . . . . Yes  No

**4a** Name of plan (Plan name may not exceed 66 characters, including spaces.):  
 \_\_\_\_\_

..... **b** Enter 3-digit plan number ...../...../..... **d** Enter plan's **original** effective date (MMDDYYYY)  
 ...../..... **c** Enter date plan year ends (MMDD) ..... **e** Enter number of participants (See instructions.)

Under penalties of perjury, I declare that I have examined this application, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

Print Name ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

5 Indicate type of plan by entering the number from the list below.

- |                          |                                |  |                      |
|--------------------------|--------------------------------|--|----------------------|
| <input type="checkbox"/> | 1—profit-sharing and/or 401(k) | 4—defined benefit but not cash balance | 7—non-leveraged ESOP |
| <input type="checkbox"/> | 2—money purchase               | 5—cash balance                         | 8—stock bonus        |
| <input type="checkbox"/> | 3—target benefit               | 6—leveraged ESOP                       | 9—safe harbor 401(k) |

		Yes	No
6a Is the employer a member of an affiliated service group?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control? If a and/or b above is "Yes," complete required statement (see instructions).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7a Is this a governmental plan? If "Yes," is the plan a state level plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Is this a nonelecting church plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Is this a collectively bargained plan? (See Regulations section 1.410(b)-9.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d Is this a section 412(i) plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e Is this a multiple-employer plan? Enter number of participating employers ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f Is this a multiemployer plan as described in section 414(f)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8a Do you maintain any other qualified plan(s) under section 401(a)? If "Yes," attach required statement (see instructions). If "No," skip to line 8d.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Do you maintain another plan of the same type (i.e., both this plan and the other plan are defined contribution plans or both are defined benefit plans) that covers non-key employees who are also covered under this plan? If yes, when the plan is top-heavy, do the non-key employees covered under both plans receive the required top-heavy minimum contribution or benefit under: (1) This plan? . . . . . (2) The other plan? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c If this is a defined contribution plan, do you maintain a defined benefit plan (or if this is a defined benefit plan, do you maintain a defined contribution plan) that covers non-key employees who are also covered under this plan? If yes, when the plan is top-heavy, do non-key employees covered under both plans receive: (1) the top-heavy minimum benefit under the defined benefit plan? . . . . . (2) at least a 5% minimum contribution under the defined contribution plan? . . . . . (3) the minimum benefit offset by benefits provided by the defined contribution plan? . . . . . (4) benefits under both plans that, using a comparability analysis, are at least equal to the minimum benefit? (See instructions.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d Does the plan prevent the possibility that the section 415 limitations will be exceeded for any employee who is (or was) a participant in this plan and any other plan of the employer?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**General Eligibility Requirements** (Complete all lines.)

9a Check all that apply:

- (1)  All employees
- (2)  Hourly rate employees
- (3)  Salaried employees
- (4)  Other (Specify) .....

b Minimum years of service required to participate ..... If no minimum, check ▶

c Minimum age required to participate (Specify) ..... If no minimum, check ▶

**Vesting** (Check one box to indicate the regular (non-top heavy) vesting provisions of the plan.)

- 10a  Full and immediate
- b  Full vesting after 2 years of service
- c  Full vesting after 3 years of service
- d  Full vesting after 5 years of service
- e  2 to 6 year graded vesting
- f  3 to 7 year graded vesting
- g  Other

**Benefits and Requirements for Benefits**

**11a** For defined benefit plans—Method for determining accrued benefit ► .....

(1) Benefit formula at normal retirement age is .....

.....

(2) Benefit formula at early retirement age is .....

.....

(3) Normal form of retirement benefit is .....

.....

**b** For defined contribution plans—Employer contributions:

(1) Profit-sharing or stock bonus plan contributions are determined under:

A definite formula     A discretionary formula     Both

(2) Matching contributions are determined under:

A definite formula     A discretionary formula     Both

(3) Money purchase plan—Enter rate of contribution .....

.....

(4) Target benefit plan—state target benefit formula .....

.....

.....

**Miscellaneous**

**12a** Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit, including an amendment adopted after September 6, 2000, to eliminate a joint and survivor annuity form of benefit? (See instructions.) . . . . .

N/A	Yes	No

**b** Are trust earnings and losses allocated on the basis of account balances in a defined contribution plan? If "No," attach a statement explaining how they are allocated.

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**c** Is this plan or trust currently under examination or is any issue related to this plan or trust currently pending before:

- The Internal Revenue Service . . . . .
- The Department of Labor . . . . .
- The Pension Benefit Guaranty Corporation, or . . . . .
- Any court? . . . . .


If "Yes," attach a statement explaining the issues involved, the contact person's name (IRS Agent, DOL Investigator, etc.) and their telephone number. Do not answer "Yes" if the plan has been submitted under the Voluntary Compliance Program of the Employee Plans Compliance Resolution System (EPCRS).

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**Optional determination request regarding the ratio percentage test. A determination regarding the average benefit test may be requested by attaching Schedule Q (Form 5300).**

**13** Is this a request for a determination regarding the ratio percentage test of Regs. section 1.410(b)-2(b)(2) or a request for a determination regarding one of the special requirements of Regs. section 1.410(b)-2(b)(5), (6), or (7)?

If "Yes," complete only lines 13a through 13n for a ratio percentage test determination, or complete only line 13o for a determination regarding one of the special requirements.

If "No," skip to line 14.

	Yes	No
<b>a</b> Is this plan disaggregated into two or more separate plans that are not 401(k), 401(m), or profit sharing plans? If "Yes," see the instructions and attach separate schedules for each disaggregated portion . . . . .		
<b>b</b> Does the employer receive services from any leased employees as defined in section 414(n)? . . . . .		
<b>c</b> Coverage date (MMDDYYYY). See instructions for inserting date . . . . .		
<b>d</b> Total number of employees (include self-employed individuals) (employer-wide) . . . . .		
<b>e</b> Statutory and regulatory exclusions under this plan (do not count an employee more than once):		
<b>(1)</b> Number of employees excluded because of minimum age or years of service required . . . . .		
<b>(2)</b> Number of employees excluded because of inclusion in a collective bargaining unit . . . . .		
<b>(3)</b> Number of employees excluded because they terminated employment with less than 501 hours of service and were not employed on last day of plan year . . . . .		
<b>(4)</b> Number of employees excluded because employed by other qualified separate lines of business (QSLOBs) . . . . .		
<b>(5)</b> Number of employees excluded because they were nonresident aliens with no earned income from sources within the United States . . . . .		
<b>f</b> Total statutory and regulatory exclusions (add lines 13e(1) through 13e(5)) . . . . .		
<b>g</b> Nonexcludable employees (subtract line 13f from line 13d) . . . . .		
<b>h</b> Number of nonexcludable employees on line 13g who are highly compensated employees (HCEs) . . . . .		
<b>i</b> Number of nonexcludable HCEs on line 13h benefiting under the plan . . . . .		
<b>j</b> Number of nonexcludable employees who are nonhighly compensated employees (NHCEs) (subtract line 13h from line 13g) . . . . .		
<b>k</b> Number of nonexcludable NHCEs on line 13j benefiting under the plan . . . . .		
<b>l</b> Ratio percentage (See instructions.) . . . . .		
<b>m</b> Enter the ratio percentage for the following, if applicable:		
<b>(1)</b> Section 401(k) part of the plan . . . . .		
<b>(2)</b> Section 401(m) part of the plan . . . . .		
<b>n</b> Are the results on line 13l or 13m based on the aggregated coverage of more than one plan? . . . . .		

If "Yes," attach a statement showing the names, plan numbers, EINs, and benefit/allocation formulas of the other plans.  
**All aggregated plans should be filed concurrently.**

**o** If the plan satisfied coverage using one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6), or (7), enter the letter from the list below that identifies the special requirement:

A—1.410(b)-2(b)(5)—No NHCEs employed  
 B—1.410(b)-2(b)(6)—No HCEs benefit  
 C—1.410(b)-2(b)(7)—Collectively bargained only

**Optional determination request regarding the nondiscrimination design-based safe harbors of section 401(a)(4).**

**Section 401(k) and/or section 401(m) plans that do not contain a provision for discretionary contributions should not complete this line.**

**14** Is this a request for a determination regarding a design-based safe harbor under section 401(a)(4)?

If "Yes," complete the following:  
 Design-based nondiscrimination safe harbors:

	Yes	No
<b>a</b> Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)? . . . . .		
<b>b</b> Do the provisions of the plan ensure that the overall permitted disparity limits will not be exceeded? . . . . .		
<b>c</b> Enter the letter ("A" – "G") from the list below that identifies the safe harbor intended to be satisfied		
<b>A</b> —1.401(a)(4)-2(b)(2) defined contribution (DC) plan with uniform allocation formula		
<b>B</b> —1.401(a)(4)-3(b)(3) unit credit defined benefit (DB) plan		
<b>C</b> —1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan		
<b>D</b> —1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan		
<b>E</b> —1.401(a)(4)-3(b)(5) insurance account		
<b>F</b> —1.401(a)(4)-8(b)(3) target benefit plan		
<b>G</b> —1.401(a)(4)-8(c)(3)(iii)(b) cash balance plan		
<b>d</b> List the plan section(s) that satisfy the safe harbor (including, if applicable, the permitted disparity requirements) here:		

## Procedural Requirements Checklist

\*\*\*\*\*Form 5300\*\*\*\*\*

Use this list to ensure that your submitted package is complete. Failure to supply the appropriate information may result in a delay in the processing of the application.

- 1 Is **Form 8717**, User Fee for Employee Plan Determination Letter Request, attached to your submission?
- 2 Is the appropriate user fee for your submission attached to Form 8717?
- 3 If appropriate, is **Form 2848**, Power of Attorney and Declaration of Representative, or a privately designated authorization attached? (For more information, see the **Disclosure Request by Taxpayer** in the instructions.)
- 4 Is a copy of your plan's latest determination letter, if any, attached?
- 5 Is the Employer Identification Number (EIN) of the **plan sponsor/employer** (NOT the trust's EIN) entered on line 1b?
- 6 Does line 4d list the plan's original effective date?
- 7 Is the application signed and dated?
- 8 Have interested parties been given the required notification of this application?  
(See the instructions for line 3c.)
- 9 If you are requesting a determination as an **Affiliated Service Group**, have you included the information requested in the instructions?  
**NOTE:** You can request a ruling from the IRS as to whether or not you are an **Affiliated Service Group** by listing your request on line 3 of Form 5300.
- 10 If you answered "Yes" to line(s) 6a and/or line 6b, have you included the information requested in the instructions?
- 11 **For Multiple Employer Plans:** Have you included the required information as specified in the instructions under **Specific Plans—Additional Requirements**?
- 12 **For Partial Termination Requests:** If requesting a determination for the plan and one or more employers maintaining the plan, have you included the required information as specified in the instructions under **Types of Determination Letters, Partial Termination**?
- 13 If you answered "Yes" to line 8a, have you included the requested information?
- 14 If you are requesting additional determinations, is page 4 completed and/or Schedule Q attached?
- 15 If filing a Schedule Q, are all appropriate demonstrations attached?  
(See Instructions for Schedule Q)
- |                                 |                                 |                                  |                                  |
|---------------------------------|---------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/> Demo 1 | <input type="checkbox"/> Demo 5 | <input type="checkbox"/> Demo 8  | <input type="checkbox"/> Demo 11 |
| <input type="checkbox"/> Demo 3 | <input type="checkbox"/> Demo 6 | <input type="checkbox"/> Demo 9  |                                  |
| <input type="checkbox"/> Demo 4 | <input type="checkbox"/> Demo 7 | <input type="checkbox"/> Demo 10 |                                  |
- 16 Have you included a copy of the plan, trust, and all amendments since your last determination letter?
- 17 **For Employee Stock Ownership Plans (ESOP):** Have you attached **Form 5309**, Application for Determination of Employee Stock Ownership Plan, to your submission?
- 18 **For PBGC Terminations:** Have you included the required information as specified in the instructions under **Types of Determination Letters**?

