Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules;* and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G.*

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

Application for
Determination for Employee Benefit Plan

(Under sections 401(a) and 501(a) of the Internal Revenue Code)
You must attach user fee and Schedule Q to this application. (See What To File.)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0197

For IRS Use Only

File folder number ▶

Case number ▶

You must file the original of page 1 printed in special red ink and the duplicate page 1 of this application. The page 1 printed in red ink is read by the computer and all the information filled in must be typed in either 10 pitch type, Elite type, Courier 12 type, or Titan 12 type. If you wish to computer generate this form, contact your key district office for more information.

Review the list of Procedural Requirements on page 3 before submitting this application.

1a Name of plan sponsor (employer if single-employer plan)

1b Employer identification number

Number, street, and room or suite no. (If a P.O. box, see instructions.)

1c Employer's tax year ends-Enter N/A or (MM)

City   State   ZIP code

1d Telephone number
(   )

2 Person to be contacted if more information is needed. (See instructions.) (If the same as line 1a, leave blank.) (Complete even if a Power of Attorney is attached):
Name

Number, street, and room or suite no. (If a P.O. box, see instructions.)

City   State   ZIP code   Telephone number
(   )

3a Determination requested for (enter applicable number(s) at left 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 _____

b Has the plan received a determination letter? If "Yes," submit a copy of the latest letter .   Yes   No

c Have interested parties been given the required notification of this application? (See instructions) . . . .   Yes   No

d Does the plan have a cash or deferred arrangement, or employee or matching contributions (section 401(k) or (m))? . . . .   Yes   No

Name of Plan:

4a _____

b Enter plan number (3 digits) _____

c Enter date plan year ends (MMDD)

d Enter year plan originally effective

e Enter number of participants in plan

5a If this is a defined benefit plan, enter the appropriate number in box at left.

Enter 1 for unit benefit   Enter 3 for flat benefit

Enter 2 for fixed benefit   Enter 4 for other (specify) _____

b If this is a defined contribution plan, enter the appropriate number in box at left.

Enter 1 for profit sharing   Enter 4 for target benefit

Enter 2 for stock bonus   Enter 5 for ESOP

Enter 3 for money purchase   Enter 6 for other (Specify) _____

6a Is the employer a member of an affiliated service group?

Enter 1 if "Yes"   Enter 2 if "No"   Enter 3 if "Not Certain"

b Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control?

Enter 1 if "Yes"   Enter 2 if "No"

7 Enter type of plan:

Enter 1 if governmental plan   Enter 4 if section 412(i) plan

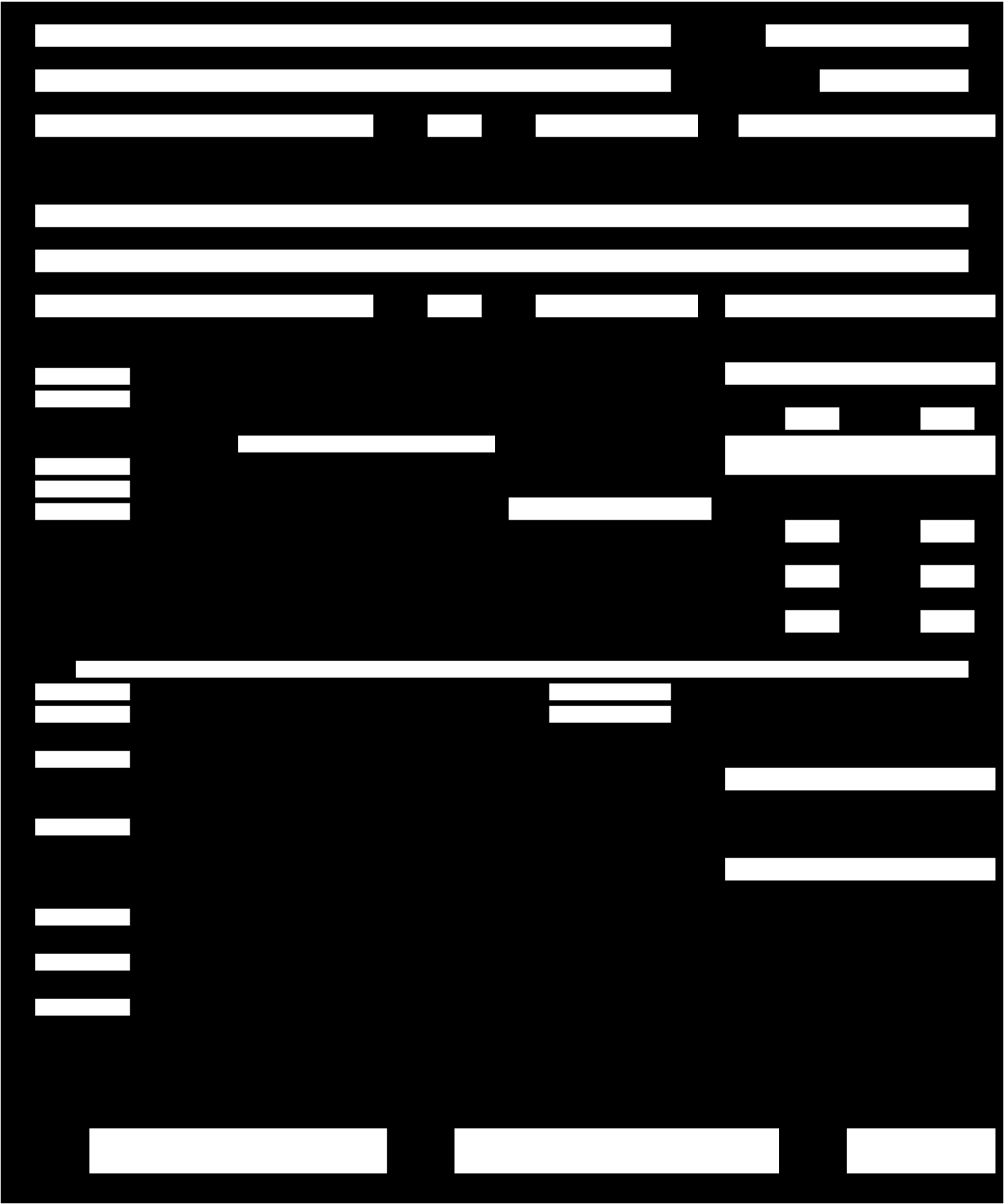Enter 2 if nonelecting church plan (see instructions)   Enter 5 if other

Enter 3 if multiple employer plan (described in section 413(c)). Enter number of participating employers ▶

Under penalties of perjury, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. **Both copies of this page must be signed.**

Signature ▶   Title ▶   Date ▶

For Paperwork Reduction Act Notice, see page 1 of separate instructions.   Cat. No. 11740X   Form **5300** (Rev. 1-96)

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<Rev 1/96>

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< 5300 >	**Application for**	OMB No. 1545-0197
<Rev 1/96>	**Determination for Employee Benefit Plan**	**For IRS Use Only**
Department of the Treasury Internal Revenue Service	(Under sections 401(a) and 501(a) of the Internal Revenue Code) You must attach user fee and Schedule Q to this application. (See What To File.)	File folder number ▶ Case number ▶

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City   State   ZIP code

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1c Employer's tax year ends-Enter N/A or (MM)

_____

1d Telephone number

(_____) _____

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< _____ > < _____ > < _____ > (_____) _____

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Date amendment signed _____ Date amendment effective _____

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4a < _____ >

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Signature ▶   **Title** ▶   **Date** ▶

For Paperwork Reduction Act Notice, see page 1 of separate instructions.   Form **5300** (Rev. 1-96)

		Yes	No
8a	Do you maintain any other qualified plan(s)? (See instructions.)		
	If "No," skip to line 8d.		
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?.		
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.)		
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?		

General Eligibility Requirements (Complete all lines.)

9a Check one box:

(1) ☐ All employees

(2) ☐ Hourly rate employees only

(3) ☐ Salaried employees only

(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 ☐ 6 year graded vesting

f ☐ 3 to 7 year graded vesting

g ☐ Other (Attach a statement showing your vesting schedule.)

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   ☐ An indefinite formula   ☐ Both

(2) Money purchase plan—Enter rate of contribution _____

(3) Target benefit plan—state target benefit formula

Miscellaneous (See instructions.)

		N/A	Yes	No
12a	Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit? (See instructions.)			
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.			
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 and who is considering them. Do not answer "Yes" because the plan has been considered under IRS's Voluntary Compliance Resolution Program . . .			

Procedural Requirements

Use this list to see what MUST be included with Form 5300.

1 Is **Schedule Q (Form 5300)** attached?

2 Is **Form 8717** and the appropriate user fee attached?

3 Is a copy of the plan and, if applicable, amendments attached?

4 Is a copy of the plan's latest determination letter attached? (Previously approved plans only.)

5 Are the appropriate demonstrations attached to Schedule Q?

6 Has page one been submitted in duplicate (one must be the original printed in special red ink)?

7 Are both copies of page one of the application signed?

8 Is the plan sponsor's (employer's if single-employer plan) 9-digit employer identification number entered on line 1b?

9 If appropriate, is **Form 2848** or a privately designed authorization attached? See **Disclosure Request by Taxpayer.**

10 Is the year the plan was originally effective entered on line 4d?

11 **Affiliated Service Groups, Controlled Groups or Entities Under Common Control—**Is the information requested under **What To File** and the line 6 instructions attached?

12 **Multiple-Employer Plans—**Is the information required under **What To File** and **Specific Plans—Additional Requirements** attached?

13 **ESOPs—**Is **Form 5309** attached?

ALL APPLICATIONS ARE SCREENED BY COMPUTER. FAILURE TO INCLUDE A REQUIRED ITEM WILL RESULT IN THE RETURN OF THIS APPLICATION TO YOU.

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