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 Adopters of Master or Prototype, Regional Prototype or Volume Submitter Plans

Department of the Treasury
Internal Revenue Service

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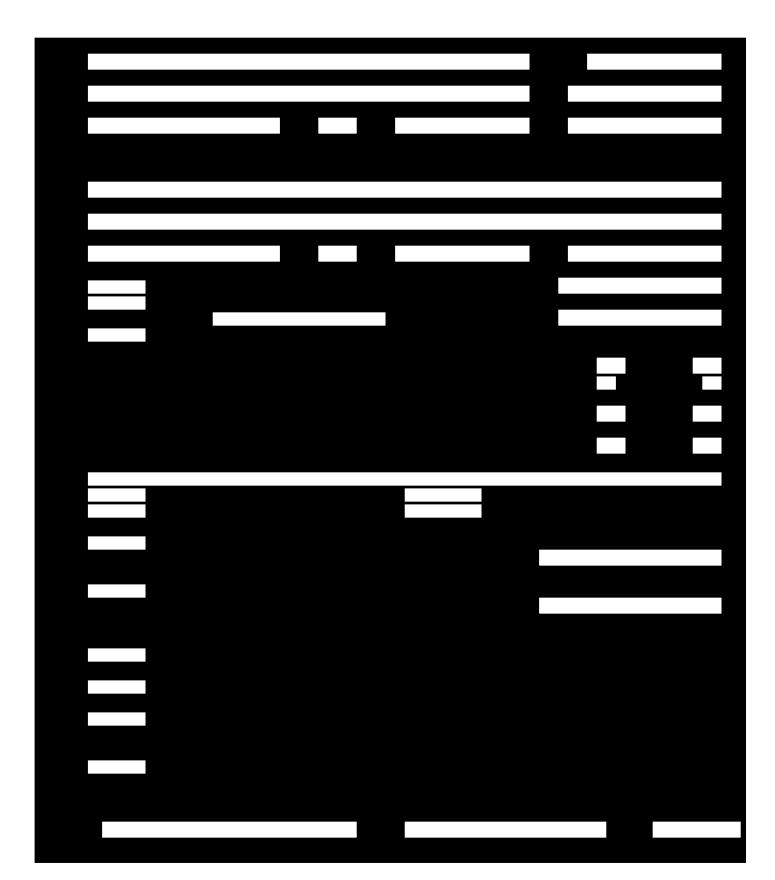**You must attach user fee and Schedule Q to this application. (See What To File.)**

OMB No. 1545-0200

For IRS Use Only

File folder number ▶

Case number ▶

You must file the original 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)

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

City   State   ZIP code

1b Employer identification number

1c Employer's tax year ends—Enter (MM)

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

Date amendment signed _____   Date amendment effective _____

Enter 3 for Standardized Plans (See instructions)

b Has the plan received a determination letter? (Submit a copy of the latest letter if one was **ever** received.). . . . .   Yes   No

If 3b is no, were required amendments made retroactively effective? . . . .   Yes ____   No ____

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

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

4a Name of plan:

_____ **b** Enter plan number (3 digits) _____   **d** Enter year plan originally effective

_____ **c** Enter date plan-year ends (MMDD) _____   **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 other (Specify) _____

Enter 3 for money purchase

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

Enter 1 if "Yes" and see the instructions   Enter 2 if "No"

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" and see the instructions   Enter 2 if "No"

7 Enter type of adopter.

Enter 1 if a master or prototype plan   Enter 3 if a District approved volume submitter plan

Enter 2 if a regional prototype plan

8 Enter type of plan.

Enter 1 if governmental plan   Enter 3 if collectively bargained plan   Enter 5 if other

Enter 2 if nonelecting church plan   Enter 4 if section 412(i) plan

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. 11832Y   Form **5307** (Rev. 3-96)

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Department of the Treasury
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City _____ State < _____ > ZIP code < _____ >

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< _____ >

1c Employer's tax year ends—Enter (MM)
_____

1d Telephone number
( )

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(If the same as line 1a, leave blank. Complete even if a Power of Attorney is attached.)

Name
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Date amendment signed _____ Date amendment effective _____

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b Has the plan received a determination letter? (Submit a copy of the latest letter if one was **ever** received.). . . . . Yes < _____ > No < _____ >

If 3b is no, were required amendments made retroactively effective? . . . . . . Yes _____ No _____

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

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

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             Enter 2 if nonelecting church plan   Enter 4 if section 412(i) plan

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. 11832Y   Form **5307** (Rev. 3-96)

	Yes	No

9a Do you maintain any other qualified plan(s)? (See instructions.) . . . .

If "No," skip to line 9d.

b Do you maintain another plan of the same type (i.e., both this plan and the other plan are defined contributions 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? (See Regulations sections 1.415-7 and 1.415-8.) . . . .

Miscellaneous

	N/A	Yes	No

10a 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 5307.

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

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

3   **Master or Prototype, Regional Prototype or Volume Submitters Plans—**Is a copy of the adoption agreement attached or in the case of a volume submitter plan, a copy of modifications? (See **What To File** in the instructions.)

4   Is a copy of the master or prototype, regional prototype or volume submitter letter attached? (See **What To File** in the instructions.)

5   Is a copy of the plan's latest determination letter attached? (Previously approved plans only, see **What To File** in the instructions.)

6   Are the appropriate demonstrations attached to Schedule Q?

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

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

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

10 If appropriate, is **Form 2848,** or a privately designed authorization, attached? (See **Disclosure Request by Taxpayer** in the instructions.)

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

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

13 **Volume Submitter Plans—**Is a copy of the plan and trust instrument attached? (See **What To File** in the instructions.)

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