

**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 ▶ \_\_\_\_\_



**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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## 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**?

