Application for Determination Upon Termination

(Under section 401(a) of the Internal Revenue Code)

OMB No. 1545-0202 Expires 4-30-94

For Agency Use Only

Department of the Treasury Internal Revenue Service

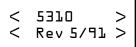
User fee must be attached to this application. (See Instruction B-What To File.)

You must file both the copy of page 1 printed in 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.

1a	ew the Procedural Requinate Name of plan sponsor (employed)		iore cuerniturg time	аррисаноги	1b E	mployer id	dentification number		
	Address (number, street, room or suite no.) (If a P.O. box, see page 2 of the instructions.)					Employer's tax year ends—N/A or (MM)			
					_				
	City		State	ZIP code	1d T	elephone	number		
2	Person to be contacted if mo 1a, leave blank.) (Complete e Name			e Requested by Taxpayers.")	(If sam	e as			
	Name								
	Address (number and street)								
	City		State	ZIP code	T	elephone)	number		
3a	Have interested parties	-	-						
	required notification of t					Yes	No		
	If "a" is "Yes," enter da	•	•			Date			
С	Has the plan received					Yes	No		
d	If "c" is "Yes," has the attach a copy of the ar	mendment(s) in addition	n to a copy of the p	olan documents		Yes	No		
е	Does the plan have a c	•	·		_	.,	N.		
4a	contributions (section A Name of Plan (Plan na				•	Yes	No		
5a		Enter plan number (3 c Enter date plan year e efit plan, enter the app	ends (MMDD)	е			an effective (MMDDYY r of participants in plan		
h	If this is a defined con	Enter 1 for unit benefit Enter 2 for fixed benefit	fit Ente	r 3 for flat benefit r 4 for other (specify)					
D	ii tiiis is a deliiied coii	Enter 1 for profit shari		r 4 for target benefit					
		Enter 2 for stock bonu	•	r 5 for ESOP					
6a	Is the employer a men	Enter 3 for money pur	chase Ente	r 6 for other (specify)					
b	Is the employer a memb	Enter 1 if "Yes" per of a controlled group		r 2 if "No" group of trades or busi			lot Certain" common control?		
_		Enter 1 if "Yes"	Ente	r 2 if "No"					
7	Enter type of plan:								
		Enter 2 if multiple employers		an not subject to ERISA in section 413(c)). Enter		er of pa	rticipating		
^	Attack contra of	Enter 3 if other	to township statical	n (000 linetwy - +!)					
8	Attach copies of record			n (see instructions).					
а	Proposed date of plan Will funds be distributed					Yes	No		
b			rothyoly fossible?						

Title ▶

Signature ►



Department of the Treasury Internal Revenue Service

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l	Name of plan sponsor (em	iployer if single-employer plan)				ID EM	ipioyei ide	ntification r	number
	<				>	<	:		
	Address (number, street, r	oom or suite no.) (If a P.O. box	c, see page 2 of the in	nstructions.)		1c Em	ployer's ta	x year ends-	–N/A or (MI
	<				>				
	City		State				lephone nu		
	<			> <		_			
	1a, leave blank.) (Complete Name	more information is needed. (S e even if Power of Attorney is a	attached):						
	Address (number and stree	et)							
	<								
	City		State		ZIP code		lephone nu	umber	
	<		> <>	> <	>)		
	Have interested partie	es (as defined in Treasur	y Regulations sec	tion 1.7476-1	1) been given th	ie			
		of this application?				•	es <	> N	lo <
		date of notification (MM	•				ate <		
	Has the plan receive	d a determination letter?	? If "Yes," attach	a copy of the	ne latest letter	. Y	es <	> N	lo <
	attach a copy of the	the plan been amended amendment(s) in addition	on to a copy of th	he plan docu	uments	. Y	es <	> N	lo <
	Does the plan have a	a cash or deferred arrang	rement (section 4	101(k)) or am	ployee matchin	g			_
	contributions (section	n 401(m))?					es <	> N	lo <
	contributions (section Name of Plan (Plan i	n 401(m))? name may not exceed 6	66 characters.):				es <	> N	10 <
	contributions (section Name of Plan (Plan I	n 401(m))?				. Y			
	contributions (section Name of Plan (Plan i	n 401(m))?	digits)		d	. Y	date pla	n effectiv	/e (MMD
	contributions (section Name of Plan (Plan is	n 401(m))?	digits)	· · · · · · · · · · · · · · · · · · ·	d	. Y	date pla		/e (MMD
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	contributions (section Name of Plan (Plan is	n 401(m))?	digits) ends (MMDD) <pre>propriate number</pre> fit E	 at left. Enter 3 for flater 	d eat benefit ther (specify)	. Y	date pla number	n effectiv	ve (MMD ipants in
	contributions (section Name of Plan (Plan in Contributions) Contributions (section Represented by the plan in Contributions (section) Expected by the plan in Contributions (section) Expected by the plan in Expected	n 401(m))?	digits) ends (MMDD) <pre>propriate number</pre> fit E efit E ne appropriate number number	at left. Enter 3 for flater 4 for our output to the factor at left.	d eat benefit ther (specify)	. Y	date pla number	n effectiv	ve (MMD ipants in
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	contributions (section Name of Plan (Plan	n 401(m))?	digits) ends (MMDD) < propriate number fit	at left. Enter 3 for flace Enter 4 for or Imber at left. Enter 4 for ta Enter 5 for E Enter 6 for or	d eat benefit ther (specify) arget benefit SOP ther (specify) f trades or busin	Enter Enter	date pla number 3 if "No	n effectivof partic	ve (MMD ipants in
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	contributions (section) Name of Plan (Plan in Section) Section Section Section Section Section (Plan in Section) Section Sectio	n 401(m))?	digits) ends (MMDD) < propriate number fit E efit E ne appropriate nu ring E nus E nrchase E rivice group? E p of corporations	at left. Enter 3 for flagenter 4 for or the second term of the second	d e at benefit ther (specify) arget benefit SOP ther (specify) or f trades or busin	Enter Enter	date pla number 3 if "No	n effectivof partic	ve (MMD ipants in
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	contributions (section Name of Plan (Plan in Section Name of Plan in Name of	n 401(m))?	digits) ends (MMDD) < propriate number fit E efit E ne appropriate nu ring E sus E surchase E rivice group? E p of corporations of tal plan or church oloyer plan (describ	at left. Enter 3 for flagenter 4 for or a group of Enter 2 if "No or a group of Enter 2 if "No or a group of Enter 2 if "No or a group of Enter 5 for or a group of Enter 5 for or a group of Enter 5 if "No or a group of	d > e at benefit ther (specify) _ arget benefit SOP ther (specify) _ o'' f trades or busin o'' ubject to ERISA n 413(c)). Enter	Enter Enter	date pla number 3 if "No under co	n effectivof partic	ve (MMD ipants in
	contributions (section Name of Plan (Plan in Section Name of Plan (Plan in Section Name of Plan (Plan in Name of Plan in Name of Pla	n 401(m))?	digits) ends (MMDD) < propriate number fit E efit E ne appropriate nu ring E nus E urchase E rvice group? E p of corporations of tal plan or church ployer plan (describ	at left. Enter 3 for flagenter 4 for or the left. Enter 4 for the left. Enter 5 for Enter 5 for or enter 6 for or a group of left. Enter 2 if "Note that left. In plan not subbed in sections and the left. In plan (see in left.)	d Pe at benefit ther (specify) _ arget benefit SOP ther (specify) _ o" f trades or busin o" ubject to ERISA n 413(c)). Enter	Enter Enter	date pla number 3 if "No under co	n effectivof partic	ve (MMD ipants in
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Form	5310 (Rev. 5-91) If more space is needed to form. Identify each sheet w									Page 2
00		•			-		ad ari	ginal plan	Yes N	lo N/A
ча	document or joinder/adoption agreement, all	e plan has never received a determination letter from IRS, attach a copy of the executed original plan ument or joinder/adoption agreement, all plan amendments, trust agreement, group annuity contracts custodial agreements (do not complete b through d).								
b	Since the last determination letter, have any o	te the last determination letter, have any of the amendments altered the plan's vesting provisions?								
С	Since the last determination letter, have any of benefits?	f the amendn	nents (includi 	ing th	ne termii	nation)	decrea	ased plan		
d	Last contribution to the plan: (i) Date (ii) Amore	unt \$			(iii)	For pla	an yea	ır ended		
10 a b c d	Reason for termination (check only one box to Change in ownership by merger Liquidation or dissolution of employer Change in ownership by sale or transfer Adverse business conditions (see instructions an	ions and atta	ch explanatio		erminati	ion):				
e f	Other (specify)	и апаст ехр	iariationij							
11 a b c d e	Indicate funding arrangement: ☐ Trust (benefits provided in whole from trust) ☐ Insurance contract plan described in Code ☐ Trust or other arrangement providing benefincluded in b above. ☐ Custodial account described in Code section ☐ Other (specify) ▶	e section 412 efits partially	or exclusively				and/d	or annuity c	ontracts	not
	Name(s) of trustee(s) or custodian(s)						b T	elephone nu	mber	
							(.)		
	Address (number and street)									
	City or town, state, and ZIP code									
13	Participation (see instructions): Collectively ba	argained plan	s do not con	nplete	e a or b					
а	Complete the following for the proposed year	of plan term	ination						Currer	t year
_	(current year) and for the two prior plan years		mation		19		19		19 .	
	Did the plan satisfy one of the ratio tests 410(b)(1)(A) or (B)?				Yes	No	Yes	No	Yes	No
	If the plan does not satisfy one of the ratio te coverage requirements of section 410(b).	sts, explain o	on a separate	e atta	chment	how th	ne pla	n met the n	ninimum	
b	(i) Is coverage met by reference to a separ								Yes	
С	(ii) If (i) is "Yes," was the IRS properly notific Enter the total number of participants employed							 years on th	∠ Yes e schedu	
	below:								Curre	nt year
		19	19	19		19		19		
	(i) Number at beginning of plan year									
	(ii) Number added during the plan year .									
	(iii) Total (add lines (i) and (ii))								-	
	(iv) Number dropped during the plan year.								X////////	
	(v) Number at end of plan year (subtract (iv) from (iii))									
	(vi) Total number of participants in this plan separated from vesting service during the plan year without full vesting									

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		Total number	Amoun of the m	t of mon	thly b	enefits as ment date
14	Summary of participants or claimants by category:				. []	
	Retirees and beneficiaries (including disability retirees) receiving benefits .					
	Active participants eligible for normal retirement					
	Active participants eligible for early (but not normal) retirement					
	Active participants vested before termination (other than normal or early retirement)					
е	All other active participants					
f	Participants separated from service with deferred vested benefits					
<u>g</u>	Total (Add items a through f)					
15	Miscellaneous:			Yes	No	Not Applicable
а	As a result of the termination, are accrued benefits or account balances nonforfe section 411(d)(3)?					Applicable
b	If annuity contracts are distributed on plan termination, are the applicable conser and other rights and benefits protected by sections 401(a)(11) and 417 included in					
С	Do the accrued benefits for each participant upon termination include the subsparticipant may become entitled to receive subsequent to the termination? (See		nat the			
d	Were any funds contributed in the form of, or invested in, obligations or prop	•	ver or			
	any group of corporations or group of trades or businesses under common co		•			
е	Will distribution include property other than cash?					
f	If a defined benefit or money purchase plan, do you estimate there will be a					
	deficiency as of the end of the plan year during which the proposed terminal		s if no			
	additional plan contributions are made?					
	If "Yes," complete the following: (i) Estimated accumulated funding deficiency \$					
	(ii) Was a Form 5330 filed?			(1111111	(/////	X/////////////////////////////////////
	(iii) Was a waiver granted?					
	(iv) Have you attached a copy of Form 5330 or an approved waiver?					
g	(i) If there are unallocated funds which can be reallocated to participants					
9	limitations of section 415, have these funds been reallocated?					
	(ii) If (i) is "Yes," did the plan originally contain a provision allowing this allocation					
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,	
h	If any funds will be or have been returned to the employer, complete (i) thr	ough (x) below.	if			
	applicable.	3 ()				
	(i) Has the terminating plan been involved in a spinoff or other transfer of ass	ets or liabilities, s	ubject			
	to Code section 414(I), within 60 months preceding the proposed date o	f termination? If	"Yes,"			X/////////////////////////////////////
	,					
	(ii) Was proper notice filed with IRS?					
	(iii) Was the only transaction in (i) above, a transfer of assets before any employe	r reversions?		//////	(/////	
	(iv) If (i) is "Yes," answer (A) and (B):					
	(A) Are the accrued benefits of all participants, in the other plan(s) include nonforfeitable as of the date of this plan termination? (See instruction)	ed in <i>(i),</i> fully vestens.)				
	•			•		•

Form 5310 (Rev. 5-91) Page 4 Not 15 (con't) Yes No **Applicable** (B) Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits, as of the date of this termination, of all participants in the other plan(s) included in **Note:** Distributions may not be made to employed participants in nonterminating plans. (v) Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits (vi) Attach a statement providing the dates and amounts of these cash distributions or purchase of annuity contracts. (vii) If this is a defined benefit plan, is it intended, or is it a fact, that any or all of the participants in the terminating plan will be covered by a new or existing defined benefit plan of the employer?. (viii) If "Yes," does the new plan give full prior service credit for vesting and entitlement purposes? (ix) If (i) or (vii) is "Yes," then-(A) Has a Form 5300 been submitted for a determination letter for the other plan(s) involved? If "Yes," attach plan numbers. (B) Has the IRS granted approval for a change in funding method in connection with this termination for the other plan(s) involved? If "Yes," attach a copy of the approval letter(s) . . . Did the employer previously receive a reversion of assets upon termination of a defined benefit Is this plan or trust currently under examination or is any issue relating to this plan or trust currently i pending before the Internal Revenue Service, the Department of Labor, the Pension Benefit Guaranty Corporation or any court? If "Yes," attach a statement naming the agency(s) and/or Did any plan participant during the current plan year or in the 5 prior plan years, receive a lump-sum j distribution (see instructions) or have an annuity contract purchased by the plan from an insurance If "Yes," state the largest amount so distributed or applied to purchase an annuity contract \$ Does the value of plan assets at termination exceed the present value of a plan's liabilities within If the answer to (i) is "Yes," is the excess value the result of a change in the plan provisions other If the plan is top-heavy, have top-heavy minimum benefits accrued or minimum contributions been I Is or was the plan integrated with social security (or railroad retirement) or does or did it provide m Does or did the plan depend upon another plan to satisfy coverage or discrimination under section n 401(a)(4) or 410(b)?..... For defined benefit plans, specify interest rate used for computation of single sum distributions \blacktriangleright % O For defined contribution plans enter the information for the current plan year and the 5 prior plan years on the following 16 schedule: Current year 19..... 19 19..... 19 19..... 19 **b** Forfeitures Attach a statement explaining bases on which forfeitures were allocated. 17 Indicate how distributions will be made on termination (check applicable box(es)): а□ Lump-sum distribution **b** Participating annuity contract(s) **c** Non-participating annuity contract(s)

Transfer of assets and liabilities to another plan e ☐ Other (specify) ►

d 🔲

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18 Statement of net assets available to pay benefits as of the proposed date of plan termination.

All "Other" items must be fully explained in an attachment.

		Assets		At proposed date of termination
а	Total	noninterest-bearing cash	a	
b	Rece	ivables:		
	(1)	Employer contributions	b(1)	
	(2)	Participant contributions	(2)	
	(3)	Income	(3)	
	(4)	Other.	(4)	
	(5)	Allowance for doubtful accounts	(5)	()
	(6)	Total Add items (1) through (4) and subtract (5)	(6)	
С	` '	ral Investments:		
	(1)	Interest-bearing cash (including money market funds)	c(1)	
	(2)	Certificates of deposit	(2)	
	(3)	U.S. Government securities	(3)	
	(4)	Corporate debt instruments:		
	(.,	(A) Preferred	(4)(A)	
		(B) All other	(4)(B)	
	(5)	Corporate stocks:		
	(0)	(A) Preferred	(5)(A)	
		(B) Common	(5)(B)	
	(6)	Partnership/joint venture interests	(6)	
	(7)	Real estate:		
	(,,	(A) Income-producing	(7)(A)	
		(B) Nonincome-producing	(7)(B)	
	(8)	Loans (other than to participants) secured by mortgages:		
	(0)	(A) Residential	(8)(A)	
		(B) Commercial	(8)(B)	
	(9)	Loans to participants:	. ,,, ,	
	(7)	(A) Mortgages	(9)(A)	
		(B) Other	(9)(B)	
	(10)	Other loans.	(10)	
	(11)		(11)	
	(12)	Value of interest in registered investment companies Value of funds held in insurance company general account (unallocated contracts)	(12)	
	(13)	Other	(13)	
	(14)	Total Add items c(1) through c(13) · · · · · · · · · · · · · · ▶	(14)	
Ч	` '	oyer-related investments:	, ,	
u	(1)	Employer securities	d(1)	
	(2)	Employer real property	(2)	
۵		ings and other property used in plan operation	e	
		assets Add items a, b(6), c(14), d(1), d(2), and e	f	
•	iotai	Liabilities		
q	Rene	fit claims payable	<i>g</i>	
h		ating payables	h	
		isition indebtedness	i	
i		r liabilities.	j	
J k		liabilities Add items g through j	k	
IX.	·otai	Net Assets		
I	Net a	assets Subtract item k from item f	 	

Form 5310 (Rev. 5-91) Page **6**

Procedural Requirements Checklist

This checklist identifies certain basic data required to process your application. The checklist specifies items that MUST be included with your application. All applications are screened by computer. Failure to include a required item will result in the return of the application to you.

		Yes	No
а	Have you attached Form 6088 , Distributable Benefits from Employee Pension Benefit Plans?		
b	Have you attached the appropriate user fee and Form 8717 , User Fee for Employee Plan Determination Letter Request?		
С	Have you attached a copy of the plan?		
d	Have you attached a copy of amendments, if any?		
е	Have you attached a copy of your plan's latest Determination Letter?		
f	Have you signed and submitted both copies of page 1 of the application?		
g	Have you entered the plan sponsor's 9-digit employer identification number on line 1b?		
h	Have you attached Form 2848 , Power of Attorney and Declaration of Representative? (See instructions, "Disclosure Requested by Taxpayers," on page 1 of the separate instructions.)		
i	Have you entered the effective date of the plan in line 4d?		
j	Controlled groups and affiliated service groups—Have you attached the information requested in the instructions for lines 6a and b of the application?		
k	Multiple-employer plans—Have you attached a Form 6088 for each employer who adopts the plan?		
	Have you attached copies of all records of all actions taken to terminate the plan?		