



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

7.14.2

JUNE 7, 2021

## EFFECTIVE DATE

(06-07-2021)

## PURPOSE

- (1) This transmits revised IRM 7.14.2, Employee Plans EDS User Manual, Data Entry.

## MATERIAL CHANGES

- (1) Added Internal Controls . Amended and renamed IRM 7.14.2.1,, Program, Scope and Objectives. Added IRM 7.14.2.1.1, Background, IRM 7.14.2.1.2, Authority, IRM 7.14.2.1.3, Responsibilities and IRM 7.14.2.1.4, Acronyms.
- (2) Material contained in prior IRM 7.14.2.1, Overview, is now contained in IRM 7.14.2.1.1, Background.
- (3) Updated for plain language and editorial changes, including proper fictionalization of the names in the examples.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.14.2 dated September 1, 2015.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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7.14.2

Data Entry

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7.14.2.1  
(06-07-2021)  
**Projective Scope and Objectives**

- (1) **Purpose:** This IRM lists instructions on the EDS Data Transcription System (DTS) to EP specialists, reviewers, managers and other authorized EDS users to allow them to manually establish DL applications on EDS and reprint Form 8326, *Transmittal Sheets*.
- (2) **Audience:** Employee Plans (EP) Determinations and Quality Assurance (QA) staff
- (3) **Policy Owner:** Director, EP
- (4) **Program Owner:** EP
- (5) **Program Goals:** The goal of EP Determinations is to ensure that plans are in compliance with the tax laws by reviewing applications for Determination Letters (DL) and opinion letters, and to protect the public interest by applying the tax law with integrity and fairness to all.

7.14.2.1.1  
(06-07-2021)  
**Background**

- (1) The Tax Exempt Determination System (TEDS) is the primary system Employee Plans (EP) uses to process Determination Letter (DL) applications. Generally, EP will establish and work DL applications in TEDS but create the final DL in the EP/EO Determination System (EDS). However, in rare circumstances, an application will not be established in TEDS at all and will be established and processed only in EDS.

**Note: Do not establish an application on EDS without managerial approval.**

- (2) EDS is divided into six sub-sections.
- (3) Data Transcription System (DTS) generates EP Applications and Transmittal sheets.
- (4) EDS is a menu-driven system. You can choose functions from a list of available options. When you select a valid option, it will display an input screen or another submenu. When you complete an option, the higher level menu is displayed so you may select another option or exit EDS.

7.14.2.1.2  
(06-07-2021)  
**Authority**

- (1) Delegation Order 7-1, IRM 1.2.2.8.1, states the Director, Employee Plans has authority to issue favorable DLs on the qualified status of:
  - a. Pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans under IRC 401, IRC 403(a), IRC 409, IRC 4975(e)(7).
  - b. The status for exemption of any related trusts or custodial accounts under IRC 501(a).
- (2) Find a complete list of delegation orders governing EP Rulings and Agreements at <http://www.irs.gov/uac/Delegation-Orders-by-Process1>.
- (3) See IRM 7.1.1, Exhibit 7.1.1-1 for a complete list of the major EP revenue procedures currently in effect.

7.14.2.1.3  
(06-07-2021)  
**Responsibilities**

- (1) The Director, EP supervises and is responsible for:
  - a. EP Rulings and Agreements
  - b. EP Examination functions
  - c. EP Program Management Staff

- (2) The Director, EP Examination, supervises and is responsible for:
- a. EP Examinations
  - b. EP Examinations, Area Managers

7.14.2.1.4  
(06-07-2021)  
**Acronyms**

- (1) The table lists commonly used acronyms and their definitions.

<b>Acronym</b>	<b>Definition</b>
<b>DCSC</b>	<b>Determination Centralized site in Cincinnati</b>
DL	Determination Letter
DLN	Document Locator Number
DTS	Data Transcription System
EP	Employee Plans
EDS	EP/EO Determination System
POA	Power of Attorney
QA	Quality Assurance
TEDS	Tax Exempt Determination System
TE/GE	Tax Exempt/Government Entities

7.14.2.2  
(09-01-2015)  
**Application Forms**

- (1) The main input documents for EDS and TEDS are the EP application forms.
- (2) The EP application forms are as follows:
- Form 5300, Application for Determination for Employee Benefit Plan
  - Form 5307, Application for Determination for Adopter of Modified Volume Submitter Plans
  - Form 5310, Application for Determination for Terminating Plans
  - Form 5309, Application for Determination of Employee Stock Ownership Plan
  - Form 5316, Application for Group or Pooled Trust Ruling

7.14.2.3  
(08-02-2012)  
**Establishing an Application on TEDS**

- (1) In most circumstances, the IRS establishes cases using these procedures:
- a. The Tax Exempt and Government Entities (TE/GE) Deposit Unit processes the user fee on Letter Information Network User Fee System (LINUS) using the procedures in IRM 3.45.1.10.6.2, TE/GE Processing, Processing Employee Plan and Exempt Organization Determination Applications and User Fees.
  - b. The application is then established on TEDS using the procedures in IRM 3.45.1.11. The user fee information is then uploaded from LINUS to TEDS.
  - c. All of the information from TEDS is then uploaded to EDS.

7.14.2.4  
(08-02-2012)  
**Establishing an  
Application on EDS**

- (1) If necessary, and with managerial approval, you can establish an application in EDS. The following is a walk through the process to establish applications in EDS. The exhibits in this IRM contain screen shots and more detailed instructions.
- (2) After logging into EDS, the system displays the EDS main menu screen. See Exhibit 7.14.2-1.
- (3) Select Option 2 to enter into DTS. See Exhibit 7.14.2-2.
  - a. If application data is found in the hold (scanned) file, the data will be displayed in each of the appropriate fields.
  - b. Verify the data for accuracy; fill in any required blank fields.
  - c. If no application data is found in the hold file, a blank screen will be displayed and you must enter the data in each input field.
- (4) Verify/enter response to the screen prompts in the input fields.
  - a. Find the answers to the questions on the application form.
  - b. Use the arrow and/or tab keys to skip over fields.
  - c. Use the same keys to position the cursor in the next input field when an input field is not completely filled.
  - d. Press F1 after you verified or entered all the required fields.
- (5) EDS performs edits and consistency checks to ensure that the data verified/entered is correct.
  - a. If there is an input error, the screen will display the error message and the cursor will be on the field in error. Once you have corrected all of the data, press F1.
  - b. If there are no input errors, press F1.
- (6) Complete the Power of Attorney (POA) screen after you have entered all of the application data. Press F1 to accept the POA data. The left bottom of the screen will display a message "Case Complete" and display the case number. Record this case number on the EP Determinations Input Sheet located on the front of the case file. If a duplicate record is found, the Duplicate Establishment screen will be displayed. If there is no duplicate record, the Print Format/Selection Screen will be displayed.

7.14.2.5  
(08-02-2012)  
**Reprint Transmittal  
Sheet**

- (1) To reprint a transmittal sheet, the case must be established and assigned an EDS Case Number. If the case number is unknown, use the Query/Update Master File option of the Inventory Control Subsystem (ICS) to obtain the case number. See IRM 7.14.5, Employee Plans EDS User Manual, Inventory Control Subsystem (ICS).
- (2) The Reprint Transmittal Sheet screen will allow you to enter up to 20 case numbers per screen. After you have entered all case numbers, press F5 to select a printer. The program will display a blank screen continuously to print a maximum of 20 transmittal sheets per blank screen until you press F10 to exit.
- (3) See Exhibit 7.14.2-11, Reprint Transmittal Sheet Screen for further instructions.

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**Exhibit 7.14.2-1 (04-01-2003)  
EDS Main Menu**

(1) The following menu is displayed once users log into EDS.

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EDS-CES-30

EP DETERMINATION SYSTEM (EDS)

- (1) Reserved
- (2) Data Transcription System Menu (DTS)
- (3) Inventory Control System Menu (ICS)
- (4) Management Information System Menu (MIS)
- (5) File Maintenance System Menu (FMS)

(0) EXIT

\*\*\*Select one of the above: \_\_\_\_\_

Hit F1: Execute

F10: Exit

---

(2) Options two through five are currently available to users. These options connect the user to the various subsystems within EDS, which we discuss in detail in this manual.

**Exhibit 7.14.2-2 (08-02-2012)**  
**Data Transcription Subsystem**

(1) This menu is displayed when you select option 2 from the EDS Main Menu. Each option on the DTS menu below is discussed in detail in the following exhibits.

EDS-DTS-601ep

EP DATA TRANSCRIPTION SYSTEM (DTS)

(1) EP DATA TRANSCRIPTION

(2) Reprint Transmittal Sheets

(3) Query LINUS Data Files

(4) Reserved

(5) Reserved

(6) Reserved

(0) Exit

\*\*\*SELECT ONE OF THE ABOVE: \_\_\_\_\_

Document Locator No: \_\_\_\_\_

(or) Incomplete Case No: \_\_\_\_\_

Hit F1: Execute

F10: Exit

(2) Enter one of the valid option numbers (1 or 2). Option 3 is no longer valid.

**Note:** When option 2 is selected, the Reprint Transmittal Sheet screen is shown. See Exhibit 7.14.2-11.

(3) Use Option 1 to establish applications. When Option 1 is selected, enter the Document Locator Number (DLN) or Incomplete Case Number and press F1.

**Note:** The Incomplete Case Number option was primarily used prior to determination work centralizing in the EP Determination Centralized Site in Cincinnati (EP-DCSC).

- a. When you enter a case number, the system checks to see whether the case number exists. (Note: Incomplete Letter records are removed from the system after 180 days.)
- b. If the DLN exists, the data previously entered on LINUS for the Employer Identification Number (EIN), Name, Address, and User Fee is displayed on the EP Initial Screen. See Exhibit 7.14.2-3.
- c. If the DLN does not exist, a blank EP Initial Screen is displayed. See Exhibit 7.14.2-3.

**Exhibit 7.14.2-2 (Cont. 1) (08-02-2012)  
Data Transcription Subsystem**

<b>Validity Checks</b>		
<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>
1	SELECT ONE OF THE ABOVE	Must be one of the valid option numbers (1 or 2).
2	Document Locator Number (DLN)	The DLN is a unique 14 digit number assigned to the case in the Campus. You may enter it to query for a specific case.
3	Incomplete Case No:	The 9 digit Case Number.

**Exhibit 7.14.2-3 (08-02-2012)**  
**EP Initial Screen**

(1) The EP Initial screen below is displayed when you select option 1 from the DTS Main Menu as described in Exhibit 7.14.2-2, *Data Transcription System*.

**Note: TEDS is the primary system for processing DL applications. Most applications will be established on TEDS and only the final DL will be created on EDS. Do not establish an application using these procedures without managerial approval.**

(2) If the DLN entered in the DTS screen is valid, the data previously entered on LINUS for the EIN, Name, Address, and User Fee will be displayed.

(3) If the DLN entered in the DTS screen was not valid, the screen will be blank and you must enter the application manually.

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EDS-DTS-602 EP DETERMINATION APPLICATION

Document Locator No: \_\_\_\_\_ User Fee: \_\_\_\_\_

Form: \_\_\_\_ Ver: \_ Rev: \_\_\_\_ EIN: \_\_-\_\_\_\_ -\_\_\_\_

Control Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Name of Plan Sponsor: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DBA: \_\_\_\_\_

In Care Of: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_ Zip: \_\_\_\_\_-\_\_\_\_

Case Grade: \_\_\_\_

Hit F1: Execute F10: Exit

---

**Exhibit 7.14.2-3 (Cont. 1) (08-02-2012)**  
**EP Initial Screen**

- (4) Verify the data for accuracy or enter the information according to the validity checks below.
- (5) Press F1.
- (6) When there are no input errors:
  - a. If the control date entered is older than 24 months, the following message will be displayed: "Invalid Date. Reenter".
  - b. If the control date entered is between 12 and 24 months old, the following message will appear: "Control Date is \_\_\_ Days Old. Please Verify."
  - c. If the control date is correct, press F4.
  - d. If the control date is not correct, press F5 to enter the correct control date. Continue at (5) above.
  - e. If the entries are valid, the applicable EP Determinations Application screen will be displayed. See Exhibit 7.14.2-4 for Form 5300 applications, Exhibit 7.14.2-5 for Form 5307 applications, or Exhibit 7.14.2-6 for Form 5310 applications.
- (7) When there is an input error, the error message will be displayed and the cursor positioned on the field in error. Correct the input error and continue at (5) above.

**Validity Checks**

ITEM	PROMPT	DESCRIPTION
1	Form	Input form number being established.
2	Ver	Form/Version    Version Code  5310-A                    A Any other Form    Blank
3	Rev	The date must be entered. Must be in MMYYYY date format.  Valid revision dates are:  Form      Revision Date  5300      12/2013, 04/2011, 01/1996, 07/1998, 09/2001  5307      06/2014, 03/2008, 03/1996, 07/1998, 09/2001 5310      12/2013, 04/2011, 01/1996, 07/1998, 11/2002 5316      06/2011, 06/2010
4	EIN	The first two digits must be in these ranges: 01-06, 11, 13-16, 21-25, 31, 33-39, 41-48, 51-59, 61-64, 66-68, 71-77, 81-88, 91-99.  The EIN must be entered twice to prevent accidental transposition of numbers. EIN is a required entry. If the EIN is not available for requests such as a group or pooled trust, enter 99-9999999. A "dummy" EIN will be generated and the request will be processed.
5	Control Date	Must be entered in the valid date format. Must be no greater than the current system date. See instructions in IRM 7.13.3, <i>Screening, Controlling and Case Closing</i> .

**Exhibit 7.14.2-4 (08-02-2012)****Form 5300, Application for Determination for Employee Benefit Plan**

## EP 5300 Screen

(1) The following screen is automatically displayed after you have successfully completed the EP Initial Screen (Exhibit 7.14.2-3) for all Form 5300 applications.

- a. Verify the Plan Name is correct.
- b. If a plan name is longer than two lines (with words wrapped to the next line) parts of the name could be lost from the fourth name line. Re-type the line using abbreviations.

**EDS-CSS-603-93 EP DETERMINATION APPLICATION FORM 5300**

- 
- 3 (a) Determination Requested for: \_\_\_ Restated? \_\_\_  
 (b) Has Plan Received a Letter? \_\_\_  
 (c) Interested Parties? \_\_\_  
 (d) Contain Cash/Deferred Arrangements? \_\_\_
- 4 (a) Name of Plan: \_\_\_\_\_  
 \_\_\_\_\_  
 (b) Plan No: \_\_\_\_\_ (c) Plan Yr Ends(mm): \_\_\_\_\_  
 (e) Total Participants: \_\_\_\_\_
- 5 Defined Benefit/Contribution Plan: \_\_\_\_\_
- 6 (a) Affiliated Service Group? \_\_\_\_\_  
 (b) Controlled Group? \_\_\_\_\_
- 7 Type of Entity: \_\_\_\_\_
- Is the Application Signed? \_\_\_\_\_
- 

(2) Enter the fields according to the validity checks below.

(3) Press F1.

(4) When there are no input errors, the EP Schedule Q screen (Exhibit 7.14.2-7) is displayed.

(5) When there is an input error, the error message will be displayed and the cursor positioned on the field in error.

- a. Correct the input error.
- b. Continue at (3) above.

## Exhibit 7.14.2-4 (Cont. 1) (08-02-2012)

## Form 5300, Application for Determination for Employee Benefit Plan

<b>Validity Checks</b>		
<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>
3(a)	Determination Requested for	May contain up to two requests. If entered, must be 1, 2, 3, 4, 6, 13, 14, 15, 23, 24, or 25. If item 3, 4, or 6 is entered, DTS will convert to 13, 14, 15, 23, 24, or 25 depending on the entry in 3(b).
	Restated?	Must be entered for an AMENDMENT request, otherwise it will be ignored. Must be Y or N.
3(b)	Has Plan Received a determination letter?	Must be blank, Y, or N. May not be Blank if Determination Requested is blank.
3(c)	Interested Parties?	Must be blank, Y or N.
3(d)	Contain Cash / Deferred	Must be blank, Y or N. If Y is entered and type of plan is Defined Contribution, the 401(k) indicator will be sent to Employee Plans Master File (EPMF).
4(a)	Name of Plan (Line 1)	<p>May or may not be entered. If entered, and Name of Plan is more than 35 characters, continue on Line 2. Do not break a word after exactly 35 characters, carry the full word or grouping to Line 2. For applications with an Employer/Sponsor Name of more than two lines (35 characters each) and a Plan Name which consists of the Employer/Sponsor Name plus a description of the plan, use only the description of the plan as the "Plan Name".</p> <p>Examples:</p> <p>Employer/Sponsor Name: Robert A. Spaniel and William B. Terrier PC</p> <p>Plan Name: Robert A. Spaniel and William B. Terrier PC, Employees Money Purchase Plan</p> <p>Plan Name entered should be: Employees Money Purchase Plan</p> <p>All 35 positions of Line 1 do not have to be filled to continue on Line 2. Valid characters are any key on the keyboard except the "@", however the first position must be alphabetic or numeric. No characters may follow two consecutive blanks, except blanks.</p>
4(a)	Name of Plan (Line 2)	If entered, "Name of Plan (Line 1)" must entered. Valid characters are any key on the keyboard except the "@". No characters may follow two consecutive blanks, except blanks.
4(b)	Plan No	Must be blank or numeric, but not zero.
4(c)	Plan Yr Ends(mmdd)	Must be blank or 1 - 12 (valid month). If N/A enter 12.
4(e)	Total Participants	Must be blank or numeric. Maximum entry is 999999. If N/A enter 0.

**Exhibit 7.14.2-4 (Cont. 2) (08-02-2012)****Form 5300, Application for Determination for Employee Benefit Plan****Validity Checks**

<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>
5	Defined Benefit / Defined Contribution	Must be blank, A, C, D, E, F, G, M, N, O, P, S, T, U, or V.
6(a)	Affiliated Service Group	Must be blank, 1 or 2. If N/A, enter 2.
6(b)	Controlled Group	Must be blank, 1, or 2. If N/A, enter 2.
7	Type of Entity	Must be blank, 1, 2, 3, 4 or 5. If N/A, enter blank.
	Is the Application Signed?	Must be entered. Must be Y or N.



**Exhibit 7.14.2-5 (Cont. 1) (09-01-2015)****Form 5307, Application for Determination for Adopter of Modified Volume Submitter Plans****Validity Checks**

<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>
3(a)	Determination Requested for	May contain up to two requests. If entered, must be 1, 2, or 3. If 3 is entered, DTS will convert to 13 or 23 depending on the entry in 3(b).
3(b)	Has Plan Received a Letter?	Must be blank, Y, or N.
3(c)	Interested Parties?	Must be blank, Y or N.
3(d)	Contain Cash / Deferred Arrangements?	Must be blank, Y or N. If Y entered and type of plan is Defined Contribution, the 401(k) indicator will be sent to EPMF.
4(a)	Name of Plan (Line 1)	<p>May be entered. If entered and Name of is more than 35 characters, continue on Line 2. Do not break a word after exactly 35 characters, carry the full word or group to Line 2. For applications with an Employer/Sponsor Name of more than two line (35 characters each) and a Plan Name which consists of the Employer/Sponsor Name plus a description of the plan, use only the description of the plan as the "Plan Name".</p> <p>Example:</p> <p>Employer/Sponsor Name: Robert A. Spaniel and William B. Terrier PC Plan Name: Robert A. Spaniel and William B. Terrier PC, Employees Money Purchase Plan Plan Name entered should be: Employees Money Purchase Plan</p> <p>All 35 positions of Line 1 do not have to be filled to continue on Line 2. Valid characters are any key of the keyboard except the "@" however the first position must be alphabetic or numeric. No characters may follow two consecutive blanks, except blanks.</p>
	Name of Plan (Line 2)	If entered, "Name of Plan (Line 1)" must be entered. Valid characters are any key on the keyboard except the "@". No characters may follow two consecutive blanks, except blanks.
4(b)	Plan No	Must be blank or numeric, but not zero.
4(c)	Plan Yr Ends(mm)	Must be blank or 1 - 12 (valid month). If N/A enter 12.
4(e)	Total Participants	Must be blank or numeric. Maximum entry is 999999. If N/A enter 0.
5	Defined Benefit / Defined Contribution	Must be blank, A, C, D, E, F, G, M, N, O, P, S, T, U, or V.

**Exhibit 7.14.2-5 (Cont. 2) (09-01-2015)****Form 5307, Application for Determination for Adopter of Modified Volume Submitter Plans**

<b>Validity Checks</b>		
<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>
6(a)	Affiliated Service Group	Must be blank, 1, or 2. If N/A enter 2.
6(b)	Controlled Group	Must be blank, 1, or 2. If N/A enter 2.
7	Plan Model Type	Must be blank, 1, 2, or 3.
8	Type of Entity	Must be blank, 1, 2, 3, 4 or 5. If N/A enter blank.
	Is the Application Signed?	Must be entered. Must be Y or N.

**Exhibit 7.14.2-6 (08-02-2012)****Form 5310, Application for Determination for Terminating Plan**

## EP 5310 SCREEN

(1) The following screen is automatically displayed after you have successfully completed the EP Initial Screen (Exhibit 7.14.2-3) for all Form 5310 applications.

- a. Verify the Plan Name is correct.
- b. If a plan name is longer than two lines (with words wrapped to the next line) parts of the name could be lost from the fourth name line. Re-type the line using abbreviations.

**EDS-CSS-632 EP DETERMINATION APPLICATION FORM 5310**

- 
- 3 (a) Interested Parties?: \_\_\_(b) Date Notified: \_\_\_/\_\_\_/\_\_\_  
 (c) Has Plan Received a Letter? \_\_\_(d) Any Amendments Since Last Letter? \_\_\_  
 (e) Contain Cash/Deferred Arrangements? \_\_\_
- 4 (a) Name of Plan: \_\_\_\_\_  
 \_\_\_\_\_  
 (b) Plan No: \_\_\_\_\_ (c) Plan Yr Ends(mm): \_\_\_\_\_  
 (e) Total Participants: \_\_\_\_\_
- 5 Defined Benefit/Contribution Plan: \_\_\_\_\_
- 6 (a) Affiliated Service Group? \_\_\_\_\_  
 (b) Controlled Group? \_\_\_\_\_ 7 Type of Entity: \_\_\_\_\_
- 8 (a) Proposed Termination Date: \_\_\_/\_\_\_/\_\_\_ (b) Will Funds be Distributed? \_\_\_  
 (c) Any Funds Returned to Employer? \_\_\_Amount: \_\_\_\_\_
- Is the Application Signed? \_\_\_10 Reason for Termination: \_\_\_
- 15 (f) Accumulated Funding Deficiency? \_\_\_
- 

(2) Enter the fields according to the validity checks below.

(3) Press F1.

(4) When there are no input errors, the EP Schedule Q screen (Exhibit 7.14.2-7) is displayed.

(5) When there is an input error, the error message will be displayed and the cursor positioned on the field in error.

- a. Correct the input error.
- b. Continue at (3) above.

## Exhibit 7.14.2-6 (Cont. 1) (08-02-2012)

## Form 5310, Application for Determination for Terminating Plan

<b>Validity Checks</b>		
<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>
3(a)	Interested Parties?	Must be blank, Y or N.
3(b)	Date Notified	May or may not be entered. If entered, must be a valid date (MMDDYYYY).
3(c)	Has Plan Received a Letter?	Must be blank, Y, or N.
3(d)	Any Amendments Since Last Letter?	Must be blank, Y, or N.
3(f)	Contain Cash / Deferred Arrangements?	Must be blank, Y or N. Section 401(k) indicator will not be sent to EACS at this time.
4(a)	Name of Plan (Line 1)	<p>May or may not be entered. If entered, and Name of Plan is more than 35 characters, continue on Line 2. Do not break a word after exactly 35 characters, carry the full word or grouping to Line 2. For applications with an Employer/Sponsor Name of more than two lines (69 characters) and a the Plan Name consists of the Employer/Sponsor Name plus a description of the plan, use only the description of the plan as the "Plan Name".</p> <p>Example:</p> <p>Employer/Sponsor Name: Robert A. Spaniel and William B. Terrier PC</p> <p>Plan Name: Robert A. Spaniel and William B. Terrier PC Employees Money Purchase Plan</p> <p>Plan Name entered should be: Employees Money Purchase Plan</p> <p>All 35 positions of Line 1 do not have to be complete to continue on Line 2. Valid characters are any key on the keyboard except the "@", however the first position must be alphabetic or numeric. No characters may follow two consecutive blanks, except blanks.</p> <p>Name of Plan (Line 2) If entered, "Name of Plan (Line 1)" must be entered. Valid characters are any key on the keyboard except the "@". No characters may follow two consecutive blanks, except blanks.</p>
4(b)	Plan No	Must be blank or numeric, but not zero.
4(c)	Plan Yr Ends (mmdd)	Must be blank or 1 - 12 (valid month). If N/A, enter 12.
4(e)	Total Participants	Must be blank or numeric. Maximum entry is 999999. If N/A, enter 0.

**Exhibit 7.14.2-6 (Cont. 2) (08-02-2012)****Form 5310, Application for Determination for Terminating Plan****Validity Checks**

<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>
5	Defined Benefit / Defined Contribution	Must be blank, A, C, D, E, F, G, M, N, O, P, S, T, U, or V.
6(a)	Affiliated Service Group	Must be blank, 1, 2 or 3. If N/A, enter 2.
6(b)	Controlled Group?	Must be blank, 1, or 2. If N/A, enter 2.
7	Type of Entity	Up to 3 entries may be made. Each position, if entered, must be 1, 2, 3, 4 or 5.
8(a)	Proposed Termina- tion Date	May or may not be entered. If entered, must be a valid date (MMDDYYYY).
8(b)	Will Funds be Dis- tributed?	Must be blank, Y, or N.
8(c)	Any Funds Returned to Employer?	Must be blank, Y, or N.
	Amount	Must be blank or numeric. Maximum entry is 9999999999 (10 digits).
	Is the Application Signed?	Must be entered. Must be Y or N.
10	Reason for Termina- tion	Must be blank or A – F.
15(f)	Accumulated Funding Deficiency?	Must be blank, Y or N. If N/A, enter "N" EP 5310A MERGER/SPIN OFF/TRANSFER SCREEN.

**Exhibit 7.14.2-7 (08-02-2012)**  
**EP Schedule Q Screen**

(1) The following screen is automatically displayed after you have successfully completed each application screen for Forms 5300, 5307, and 5310. See Exhibit 7.14.2-4 for Form 5300 applications, Exhibit 7.14.2-5 for Form 5307 applications, or Exhibit 7.14.2-6 for Form 5310 applications.

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EDS-CSS-627	EP SCHEDULE Q	FORM
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- Is Schedule Q attached? \*\*\* If N, press F1 now.
- Enter the letter that describes the plan. \*\*\* If A, B, or I, press F1 now.
- \*\*\*For "401(a)(17) Amendment" ONLY, enter Y and A above, respectively.
- 1 Using separate line of business rules?
- 2 Satisfy 401(a)(26)? (May be Blank for DC plans)
- 3 Benefits, rights or features available?
- 4 Disaggregated, permissively aggregated or restructured?
- 5 Identify coverage test being met.
- 6 Requesting determination for average benefit test.
- 7 Satisfy a design-based safe harbor?
- 8 Identify the safe harbor intended.
- 9 If Yes enter A, B, or C; if No enter N; otherwise leave blank.
- 10 Provide for a period of past service?
- 11 Part of a floor offset arrangement?
- 12 Required to submit a demo for definition of compensation?
- 13 Employee Contributions not allocated to separate accounts?
- 14 Identify method used for employer-provided benefit.
- 15 Identify method used to show benefit nondiscriminatory.

Hit F1: Execute F:10 Cancel

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(2) Enter the fields according to the validity checks below.

(3) Press F1.

(4) When there are no input errors, the EP Attachment Screen (Exhibit 7.14.2-8) will be displayed if a "Y" was entered in "Is an ATTACHMENT to the Form 5300, 5307, or 5310?".

(5) If there is an input error, the error message will be displayed and the cursor positioned on the field in error.

- a. Correct the input error.
- b. Continue at (3) above.

**Exhibit 7.14.2-7 (Cont. 1) (08-02-2012)**  
**EP Schedule Q Screen**

<b>Validity Checks</b>		
<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>
	FORM	Display only field. The Form Number on EP Initial Screen.
	Is an Schedule Q attached?	Required entry. Must be Y or N. If N is entered, press F1 to proceed to the Attachment Screen.
1	Is this a request for a determination on whether a plan that uses the qualified separate lines of business rules of section 414(r) satisfies the gateway test of section 410(b)(5)(B) or satisfies the special requirements for employer-wide plans?	If entered, may be Y or N.
2	If this is a defined benefit plan and a ruling is desired under 410(b) complete line 5 of this schedule and either Forms 5300, line 13 or 5307, line 11, whichever is applicable?	If entered, may be Y or N. May be Blank for DC plans.
3	Is this a request for a determination that specified benefits, rights, or features meet the nondiscriminatory current availability requirement?	If entered, may be Y or N.
4	Is this a request for a determination regarding the plan being restructured, mandatorily disaggregated or permissively aggregated?	If entered, may be Y or N.
5	Identify coverage test being met.	If entered, may be Y or N.
6	If Form 5300 line 13 or Form 5307 line 11 is answered "No" is this a request for a determination regarding Regs. Section 1.410(b)-2(b)(3) average benefit test?	If entered, may be Y or N.
7	If Form 5300 line 14 or Form 5307 line 12 is answered "No", is this a request for a determination regarding nondesign-based safe harbor or a general test under 401(a)(4)?	If entered, may be Y or N.
8	Identify the safe harbor intended.	If entered, may be Y or N.

**Exhibit 7.14.2-7 (Cont. 2) (08-02-2012)**  
**EP Schedule Q Screen**

<b>Validity Checks</b>		
<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>
9	Also, enter the letter (A, B, or C) corresponding to the type of determination requested: A = General test, involving "safety valve" rule in Regulations section 1.401(a)(4)-3(c)(3) (defined benefit plans only) B = General test, not involving "safety valve" rule C = Nondesign-based safe harbor	If entered, may be A, B or C.
10	Is this a request for a determination regarding a plan provision that provides for pre-participation or imputed service?	If entered, may be Y or N.
11	Is this a request for a determination regarding a floor offset arrangement intended to satisfy the safe harbor in Regs. Section 1.401(a)(4)-8(d)?	If entered, may be Y or N.
12	Is this a request for a determination that a definition of compensation is nondiscriminatory?	If entered, may be Y or N.
13	Is this a request for a determination for a defined benefit plan with employee contributions not allocated to separate accounts?	If entered, may be Y or N.
14	Identify method used for employer-provided benefit.	If entered, may be A, B, C, D, E or F.
15	Identify method used to show benefit non-discriminatory.	If entered, may be A, B, C, D, E or F.

**Exhibit 7.14.2-8 (08-02-2012)****EP Attachment Screen**

(1) The following screen is automatically displayed after the Schedule Q screen (Exhibit 7.14.2-7) if the plan sponsor submitted an attachment with a Form 5300, 5307, or 5310.

(2) Each required attachment will be displayed. An "X" will be entered next to each attachment received.

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**EDS-CSS-628 EP DETERMINATION APPLICATION FORM \_**

Enter X by each Attachment Received

\*See (3), below.

Hit F1: Execute F10: Cancel

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(3) Each application will display one or more of the required attachments listed below:

Complete Copy of Plan

Explanation of Reason to Terminate

Completed Form 6088

Determination Letter

Coverage/Participation Completed

Statement Plan is Complete

Explanation of Termination Actions

Completed Form 5309

Plan or Adopt Agrmt for 5310

Joinder Agreement or Adopt Agreement

Opinion/Notif/Advisory Letter

(4) Enter an "X" next to each attachment received.

(5) Press F1 to execute the update of record.

(6) When there are no input errors, the EP/EO POA Screen (Exhibit 7.14.2-9) will be displayed.

(7) When there is an input error, the error message will be displayed and the cursor positioned on the field in error.

- a. Correct the input error.
- b. Continue at (3) above.

**Exhibit 7.14.2-8 (Cont. 1) (08-02-2012)  
EP Attachment Screen**

		<b>Validity Checks</b>	
<b>ITEM</b>	<b>PROMPT</b>		<b>DESCRIPTION</b>
	FORM		Display only field. Will be the Form Number chosen in the EP Names Screen.
	Enter X by each Attachment Received		If entered must be "X".
			If Form 5309 is attached, enter "X" next to "Form 5309".

**Exhibit 7.14.2-9 (08-02-2012)**  
**EP/EO POA Screen**

(1) The following screen is automatically displayed after you have successfully completed the Schedule Q screen (Exhibit 7.14.2-7) or EP Attachment Screen (Exhibit 7.14.2-8), if applicable. The information is uploaded from LINUS. If information has not been transmitted from LINUS, enter the information according to the validity checks below.

---

EDS-CSS-609	EP/EO Determination	Form _____
POWER OF ATTORNEY / APPOINTEE FORM 2848 / FORM 8821 / OTHER AUTHORIZATION		
(1) Name: _____		
_____		
Address: _____		
City: _____ State: _____ Zip: _____ - _____		
(2) Name: _____		
_____		
Address: _____		
City: _____ State: _____ Zip: _____ - _____		

Hit F1: Execute

---

(2) Enter the fields according to the validity checks below.

(3) Press F1.

(4) When there are no input errors:

- a. The application is complete. An application complete message and the Case Number will be displayed at the bottom of the screen.
- b. Record the Case Number to be able to associate the Transmittal Sheet or other document with the case file later.
- c. Press F1. The database will be searched for a possible duplicate entry.
- d. If a duplicate is found, an error is displayed.
- e. If a duplicate is not found the Print Format/Selection Screen (Exhibit 7.14.2-10) will be displayed.

(5) When there is an input error, the error message will be displayed and the cursor positioned on the field in error.

- a. Correct the input error.
- b. Continue at (3) above.

**Note:** Do not enter information on the POA Screen unless the POA is valid. A notary or statement that a POA is not disbarred is no longer required.

**Exhibit 7.14.2-9 (Cont. 1) (08-02-2012)**  
**EP/EO POA Screen**

<b>Validity Checks</b>										
<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>								
1	FORM	Display only. Will be the Form Number chosen in EP Initial Screen.								
2	(1) Name (Line 1)	May or may not be entered. If POA Name is more than 35 characters, continue on Line 2. Do not break a word after exactly 35 characters, carry the full word or grouping to Line 2. All 35 positions of Line 1 do not have to be filled to continue on Line 2. Valid characters are any key on the keyboard except the "@", however the first position must be alphabetic or numeric.								
3	Name (Line 2)	May or may not be entered. If entered, "(1) POA Name (Line 1)" must be entered. Valid characters for any key on the keyboard except the "@", however if any data is entered, the first position must be alphabetic or numeric. No characters may follow two consecutive blanks except blanks.								
4	Address	May or may not be entered. If entered, the first position must be alphabetic or numeric. The valid characters are any key on the keyboard except the "@". The first position must not be blank. No consecutive characters may follow two blanks except blanks.								
5	City	Must be entered if "(1) POA Name (Line 1)" is entered. The valid characters are any key on the keyboard except the "@". The first position must not be blank. No consecutive characters may follow two blanks except blanks. If this is a MILITARY address, FPO or APO must be entered on this line if State is "AA", "AE" or "AP".								
6	State	Must be entered if "(1) POA Name (Line 1)" is entered. Must be a valid state abbreviation or, for foreign addresses, a period followed by a blank ( . ). If this is a MILITARY address, enter the following:  <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">State Code</td> <td>Geographic Region</td> </tr> <tr> <td>AA</td> <td>No &amp; So America</td> </tr> <tr> <td>AE</td> <td>Europe</td> </tr> <tr> <td>AP</td> <td>Pacific</td> </tr> </table>	State Code	Geographic Region	AA	No & So America	AE	Europe	AP	Pacific
State Code	Geographic Region									
AA	No & So America									
AE	Europe									
AP	Pacific									
7	Zip	Must be entered if "(1) POA Name (Line 1)" is entered. Must be all numeric. The number making up the first five positions must be greater than 00600. If this is a Military address, the zip code must be in the following ranges:  <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">State Code</td> <td>Zip Code Range</td> </tr> <tr> <td>AA</td> <td>34001–34099</td> </tr> <tr> <td>AE</td> <td>09001–09899</td> </tr> <tr> <td>AP</td> <td>96201–96699</td> </tr> </table>	State Code	Zip Code Range	AA	34001–34099	AE	09001–09899	AP	96201–96699
State Code	Zip Code Range									
AA	34001–34099									
AE	09001–09899									
AP	96201–96699									

**Exhibit 7.14.2-9 (Cont. 2) (08-02-2012)**  
**EP/EO POA Screen****Validity Checks**

<b>ITEM</b>	<b>PROMPT</b>	<b>DESCRIPTION</b>
		A validity check is executed on EDS to verify the state and zip code. If an invalid zip code is entered, the system message will ask you to verify the current zip code or correct.
8	(2) Name (Line 1)	See (1) POA Name (Line 1), item 2, above.
9	(2) Name (Line 2)	See (1) POA Name (Line 2), item 3, above.
10	Address	See Address, item 4, on the previous page.
11	City	See City, item 5, above.
12	State	See State, item 6, above.

**Exhibit 7.14.2-10 (04-01-2003)**  
**Print Format/Selection Screen**

(1) The following screen is automatically displayed after you have successfully completed the POA Screen, the Print Label screen or the Reprint Transmittal Sheet screen.

---

**EDS-FMS-20    Print Format/Selection**

- \* Print Mode \_
  - \* Device Number \_
  - \* Number of Copies \_
- 

(2) Enter the fields according to the validity checks below.

(3) Press F1.

(4) When there are no input errors, the DTS Main Menu (Exhibit 7.14.2-1) will be displayed.

(5) If there is an input error, the error message will be displayed and the cursor positioned on the field in error.

- a. Correct the input error.
- b. Continue at (3) above.

**Validity Checks**

ITEM	PROMPT	DESCRIPTION
1	Print Mode	Must be entered. Valid entries are T, S, and 1-9. T - Text printer S - Slave printer 1-9 - Local print routines (District will provide instructions for the use of options 1 - 9)
2	Device Number	Must be entered if Print Mode is T. Must be numeric.
3	Number of Copies	If not entered, one copy will be printed. Must be numeric.

**Exhibit 7.14.2-11 (08-02-2012)**  
**Reprint Transmittal Sheet Screen**

(1) The following screen is displayed when you select option (2) from the DTS Main Menu (Exhibit 7.14.2-2). You can also access it using the ICS Main Menu option 5 (IRM 7.14.5). You can print a transmittal sheet (Form 8326, *EDS EP/EO Case Transmittal*) after the case has been transcribed. It is usually attached to the front of the case. You can request up to 20 transmittal sheets at a time. Reprint Transmittal Sheet verifies each Case Number at a time to see if it exists on EDS. Messages will be displayed when a Case Number cannot be found.

---

EDS-CSS-652	REPRINT TRANSMITTAL SHEET
Enter Case Number(s):	
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Hit F1:Execute F10:Exit

---

- (2) Enter the fields according to the validity checks below.
- (3) Press F1. The case numbers will be saved in a buffer.
- (4) When there is an input error, the error message will be displayed and the cursor positioned on the field in error.
  - a. Correct the input error.
  - b. Continue at (3) above.
- (4) When there are no input errors and:
  - a. All case numbers are found on EDS, a blank Reprint Transmittal screen will be displayed to enter up to 20 case numbers. When you finish printing the transmittals, continue at (6) below.
  - b. A case number is not found. A "record not found" message will be displayed, continue at (5) below.
- (5) Verify the case number was entered correctly.
  - a. If it was not, correct the case number and press F1 for the change to be considered.
  - b. If the case number was correct, disregard message. The case number that was not found will be skipped and all other transmittal sheets will be processed. Re-enter application data in DTS for the case number that was not found.
- (6) After pressing F1 a blank screen will be displayed with a message to press F5 to process and print the transmittals requested. Continue at (3) above if you have additional case numbers to enter. If you do not have more case numbers to enter, press F5. The Printer Format/Selection screen (Exhibit 7.14.2-10) is displayed.

**Validity Checks**

ITEM	PROMPT	DESCRIPTION
1	Enter Case Numbers	Must be numeric. Must be a case number in the EDS system.