Form **5307**

(Rev. March 1986)

Department of the Treasury
Internal Revenue Service

Short Form Application for Determination for Employee Benefit Plan

(Other than Collectively Bargained Plans)

(Under sections 401(a) and 501(a) of the Internal Revenue Code)

OMB No. 1545-0200
Expires 8/31/87

For IRS Use Only

File folder number ▶

Case number ▶

Church and governmental plans not subject to ERISA need not complete items 16, 17, 18, and 19.

All other plans must complete all items except as indicated on the specific lines. For example, if you answer "No" to line 16a(i), you need not complete lines 16a(ii) and (iii) since they require responses only if you answer "Yes", to line 16a(i). "N/A" is only an acceptable answer if an N/A block is provided. All applications are now computer screened; therefore, it is important that you provide all the information requested and have the application signed by the employer, plan administrator, or authorized representative. Otherwise, we may need to correspond with you or return your application for completion, which will delay its processing.

1 a Name, address and ZIP code of sponsor (employer if single employer plan)

Telephone number ▶ ( )

2 a Employer identification number

b Employer's tax year ends

Month ☐ N/A

3 Name, address, ZIP code, and phone number of person to be contacted if more information is needed. (See Specific Instructions.) (If same as 1a, enter "same as 1a".)

Name ▶ Telephone number ▶ ( )

☐ **Yes** ☐ **No** ☐ **Not determined**

insurance program before the amendment? ☐ **Yes** ☐ **No** ☐ **N/A**

9 Effective date of plan

10 Effective date of amendment ☐ **N/A**

11 Date plan was communicated to employees ▶

How communicated ▶

12 Integration: Is this plan integrated with social security or railroad retirement (see instructions)? . . . . . ☐ **Yes** ☐ **No**

13 Type of funding entity:

a ☐ Trust

b ☐ Custodial account

c ☐ Non-trusteed

d ☐ Trust with insurance contracts

14 a Does plan provide for maximum limitation under section 415 (see instructions)? . . . . . ☐ **Yes** ☐ **No**

b Do you maintain any other qualified plan(s) (see instructions)? . . . . . ☐ **Yes** ☐ **No**

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.

Signature ▶ **Title** ▶ **Date** ▶

Signature ▶ **Title** ▶ **Date** ▶

For Paperwork Reduction Act Notice, see page 1 of the instructions.

15 Is any issue relating to this plan or trust currently pending before the Internal Revenue Service, the Department of Labor, the Pension Benefit Guaranty Corporation or any Court? . . . ☐ **Yes** ☐ **No**
If "Yes," attach explanation.

	Yes	No	Not Certain
16 a *(i)* Is the employer a member of an affiliated service group? . . . If there is uncertainty whether the employer is a member of an affiliated service group, check the "Not Certain" column.			
(ii) If 16a(i) is "Yes" or "Not Certain," did a prior ruling or determination letter rule on what organizations were members of the employer's affiliated service group? (see instructions) . . .			
(iii) If 16a(ii) is "Yes," have the facts on which that letter was based materially changed? (see instructions) . . .			
b Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control? . . .			

	Number Enter "0" if N/A
17 Coverage of plan at (give date) ▶ _____	
a Total employed . . .	
b Exclusions under plan because of (do not count an employee more than once):	
(i) Minimum age (specify) ▶ _____ ☐ **N/A** Years of service (specify) ▶ _____ ☐ **N/A**	
(ii) Employees included in collective bargaining . . .	
(iii) Nonresident aliens who receive no earned income from United States sources . . .	
c Total exclusions (add b(i) through (iii)) . . .	
d Employees not excluded under the statute (subtract c from a) . . .	
e Ineligible under plan because of (do not count an employee included in b):	
(i) Minimum pay (specify) ▶ _____ ☐ **N/A**	
(ii) Hourly-paid . . .	
(iii) Maximum age (specify) ▶ _____ ☐ **N/A**	
(iv) Other (specify) ▶ _____ ☐ **N/A**	
f Total employees ineligible (add e(i) through (iv)) . . .	
g Employees eligible to participate (subtract f from d) . . .	
h Number of employees participating in plan . . .	
i Percent of nonexcluded employees who are participating (divide h by d) . . . %	
If line i is 70% or more, go to line l.	
j Percent of nonexcluded employees who are eligible to participate (divide g by d) . . . %	
k Percent of eligible employees who are participating (divide h by g) . . . %	
If i and j are less than 70%, or k is less than 80%, see instructions.	
l Total number of participants, including certain retired and terminated employees (see instructions) . . .	

18 Vesting—Check only one of the boxes for the vesting provisions of the plan:

- **a** ☐ Full and immediate
- **b** ☐ Full vesting after 10 years of service (see instructions)
- **c** ☐ 5- to 15-year vesting, i.e., 25% after 5 years of service, 5% additional for each of the next 5 years, then 10% additional for each of the next 5 years (see instructions)
- **d** ☐ Rule of 45 (section 411(a)(2)(C)) (see instructions)
- **e** ☐ For each year of employment, beginning with the 4th year, vesting not less than 40% after 4 years of service, 5% additional for each of the next 2 years, and 10% additional for each of the next 5 years
- **f** ☐ Other (specify and see instructions) ▶ _____

19 Complete only for a plan of more than one employer:

- **a** Total number of participants (including certain retired and terminated employees) . . . _____
- **b** Participants whose benefits or accounts are fully vested . . . _____
- **c** Number of contributing employers . . . _____

20 Is the plan sponsor an S Corporation? . . . ☐ **Yes** ☐ **No**