

**SCHEDULE Q
(Form 5300)**

(Rev. January 2010)

Department of the Treasury
Internal Revenue Service

Elective Determination Requests

► **File as an attachment to Form 5300, 5307, or 5310 to request specific determinations.**

See the instructions before completing this schedule.

OMB No. 1545-0197

Name of plan sponsor (employer, if single-employer plan)

Employer Identification Number (EIN)

Name of plan

Yes No

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 "Yes," see instructions and attach Demo 1.

2 Reserved

3 Is this a request for a determination that specified benefits, rights, or features meet the nondiscriminatory current availability requirement? If "Yes," see instructions and attach Demo 3.

4 Is this a request for a determination regarding the plan being restructured, mandatorily disaggregated, or permissively aggregated? **See instructions.** If "Yes," attach Demo 4.

5 If Form 5300, line 13 or Form 5307, line 11 is answered "No," is this a request for a determination regarding Regulations section 1.401(b)-2(b)(3) average benefit test? If "Yes," see instructions and attach Demo 5.

6 If Form 5300, line 14 or Form 5307, line 12 is answered "No," is this a request for a determination regarding a nondesign-based safe harbor or a general test under 401(a)(4)?
If "Yes," see instructions and attach Demo 6.

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

7 (i) Is this a request for a determination regarding a plan provision that provides for pre-participation or imputed service?

(ii) Is this a request for a determination regarding a plan amendment (or, for an initial determination, a plan provision) providing a period of past service in excess of the safe harbor?
If (i) or (ii) is "Yes," see instructions and attach Demo 7.

8 Is this a request for a determination regarding a floor offset arrangement intended to satisfy the safe harbor in Regulations section 1.401(a)(4)-8(d)? If "Yes," see instructions and attach Demo 8.

9 Is this a request for a determination that a definition of compensation is nondiscriminatory? **See instructions.** If "Yes," attach Demo 9.

10 Is this a request for a determination for a defined benefit plan with employee contributions not allocated to separate accounts? If "Yes," complete lines 11 and 12.



11 Enter the letter (A, B, C, D, or E) corresponding to the method used to determine the employer-provided benefit:

- Method:** A = Composition-of-workforce method
B = Minimum benefit method (also enter the plan factor, if applicable (.4 or .6))
C = Grandfather rule
D = Government plan method
E = Cessation of employee contributions method

If "A," see instructions and attach Demo 10. If applicable, list the plan provisions and indicate the plan factor here:

12 Enter the letter (A, B, or C) corresponding to the method used to show that the employee-provided benefit is nondiscriminatory in amount. If "C," see instructions and attach Demo 11.

- Method:** A = Same rate of contributions B = Total benefits method C = Grandfather rule

