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Form **5310**

(Rev. February 2013)

Department of the Treasury Internal Revenue Service

Review instructions and the Procedural Requirements Checklist before completing this application.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Application for Determination for Terminating Plan

(Under sections 401(a) and 501(a) of the Internal Revenue Code) ► Information about Form 5300 and its separate instructions is at www.irs.gov/form5300.

OMB No. 1545-0202

For Internal Use Only

1a Name of plan sponsor (employer if single-employer plan) **b** Address of plan sponsor c City or town d State e Zip Code g Foreign province/county h Foreign postal code f Foreign country name i Employer identification number (EIN) j Telephone number k Fax number I Employer's tax year ends (MM) 2a Person to contact if more information is needed. (See instructions) (If a Power of Attorney is attached, mark box and do not complete this line.) Contact person's name **b** Contact person's address c City d State e Zip Code f Telephone number g Fax number If more space is needed for any item, attach additional sheets the same size as this form. Identify each additional sheet with the plan sponsor's name and EIN and identify each item. 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. SIGN HERE ▶ Date > Type or print name Type or print title

3a	No Is this plan a pre-approved Master & Prototype Plan (M&P) or Volume Submitter (VS) plan that relied on the opinion or advisory letter for the immediately preceding remedial amendment cycle (RAC)? If "Yes," complete lines 3a(i), 3a(ii), and 3a(iii) below and skip line 3b. If "No," go to line 3b.
	(i) Name of sponsor or practitioner
	(ii) Date of opinion/advisory letter
	(iii) Serial # of opinion/advisory letter
b	Does the VS practitioner have the authority to amend on behalf of the adopting employer?
С	Is the plan an individually designed plan that is eligible for the six-year RAC?
d	Yes No NA Does the plan have a determination letter (DL) for the plan's RAC preceding the cycle in which this application is filed? If "Yes," complete lines 3d(i), 3d(ii), and 3d(iii) below. If "No," go to line 3e.
	(i) Date the letter was issued
	(ii) Year of the Cumulative List considered in the letter
	(iii) Expiration date of the letter
е	Complete the following table (for (iv), (v), (vi), (vii) mark with an "X" in the applicable boxes). If additional space is needed, attach a separate sheet of paper the same size, label it "Attachment to 3e" using the same format as below.

		(ii) Effective Date (MM/DD/YYYY)	(iii) Adoption Date (MM/DD/YYYY)	Type of Amendment		6.3	
	(i) Amendment ID			(iv) Interim Amnd. Only	(v) Discr. Amnd. Only	(vi) Due Date of Tax Return (including extensions) (MM/DD/YYYY)	
3e(1)							
3e(2)							
3e(3)							
3e(4)							
3e(5)							
3e(6)							
3e(7)							
3e(8)							
3e(9)							
3e(10)							

(Line 3 d	continued)				
f	List total amendments on line 3e				
g	Designate the specific tax return that the employer uses to file its return				
4a	Name of plan (plan name cannot exceed 70 characters, including spaces):				
b	Enter 3-digit plan number c Enter month on which the plan year ends (MM)				
d	Enter plan's original e Enter number of participants				
	effective date If 100 or less, complete line 4f. Otherwise, go to line 5				
f	Yes No Do you have no more than 100 employees who received at least \$5,000 of compensation for the preceding year? If "Yes," go to line 4g. If "No," go to line 5a(1).				
g	Is at least one employee a non highly compensated employee?				
5a (1)	Was this application filed in connection with a plan termination? If "Yes," attach copies of all actions taken to terminate the plan. If "No," do not submit this application.				
(2)	Proposed date of plan termination a (3) Date of board of directors action (or other documentation) formally terminating the plan				
b	Will plan assets be distributed as soon as administratively feasible?				
c (1)	Will plan assets be, or have plan assets been, returned to the employer? If "Yes," complete c(2) and c(3). If "No," go to 6a.				
(2)	Enter the estimated amount of plan assets to be returned to the employer ▶				
(3)	Has the employer established or does the employer intend to establish a Qualified Replacement Plan?				
6a	Indicate the type of plan by entering the number from the list below. (Use the lowest number from the list below applicable to the plan.)				
	1 - Pension Equity Plan (PEP)5 - ESOP9 - 401(k)2 - cash balance conversion6 - money purchase10 - profit sharing plan3 - cash balance (not converted)7 - target benefit4 - defined benefit but not cash balance8 - stock bonus				

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(Line 6	continued)					
b (1)	Yes No If the response to 6a was "1," "2," "3, after 5/22/07? If "Yes," go to line 6b(2). If "No," go to line 6c(1).	" "4," "6," or "7," is the plan's normal retirement age below 62 at any time				
(2)	Has the employer (or trustees, if this is a multiemployer plan) made a good faith determination that the plan's normal retirement age is not lower than an age that reasonably represents the typical retirement age for the industry in which the covered workforce is employed? Governmental plans see instructions. Attach required statement.					
c (1)	If the response to 6a was "5," mark the applicable box to indicate whether the plan sponsor is an S Corporation or a C Corporation.					
	S Corp. C Corp.					
(2)	If there has been a change to the corporate status (from S to C or C to S election/revocation), provide the effective date of such change.					
7a (1)	Is the plan sponsor a member of an affiliated service group (ASG), controlled group of corporations, or a group of trades or businesses under common control within the meaning of section 414(b) or (c)? If "Yes," attach the required statement.					
(2)	Is the plan sponsor a foreign entity or is the plan sponsor a member of an ASG, controlled group of corporations, or a group of trades or businesses under common control within the meaning of section 414(b) or (c) that includes a foreign entity?					
b	Is this a governmental plan under section 414(d)?					
c (1)	Is this a church plan under section 414(e)? If "Yes," go to line 7c(2). If "No," go to line 7d.					
(2)	Was an election made by the church to have participation, vesting, funding, etc. provisions apply in accordance with section 410(d)?					
d	Does this plan benefit any collectively bargained employees under Regulations section 1.410(b)-6(d)(2)?					
е	Is this an insurance contract plan und	er section 412(e)(3)?				
f	Is this a multiemployer plan under sec	etion 414(f)?				
g	Is this a request for a ruling involving the termination of a plan with a section 401(h) feature?					
h (1)	Is this a multiple employer plan under section 413(c)? If "Yes," complete lines 7h(2) through 7h(5). If "No," go to line 8a.					
(2)	Enter the total number of participating employers.					
(3)	Enter the number of participating employers submitting	g a Form 5310 concurrent with this application.				

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(Line 7 d	continued)
(4)	Enter the EIN of the employer submitting the lead plan.
(5)	Enter the 3-digit plan number of the lead plan.
8a	Yes No Have interested parties (as defined in Treasury Regulations section 1.7476-1(b)(5)) been given the required notification of this application? If "Yes," complete line 8b. If "No," go to line 9.
b	If line 8a is "Yes," enter the date of notification.
9	Is a separate DL application for this plan currently pending before the IRS?
10a	Does this plan satisfy one of the design-based safe harbor requirements for contributions or benefits under Regulations section 1.401(a)(4)-2(b) or 3(b)? If "Yes," go to line 10b. If "No," go to line 11a.
b	Is this an election for a determination regarding a design-based safe harbor? If "Yes," complete lines 10c through 10e. If "No," go to line 11a.
C	Enter the letter ("A" - "E") from the list below that identifies the safe harbor intended to be satisfied. A = 1.401(a)(4)-2(b)(2) defined contribution (DC) plan with uniform allocation formula B = 1.401(a)(4)-3(b)(3) unit credit defined benefit (DB) plan C = 1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan D = 1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan E = 1.401(a)(4)-3(b)(5) insurance contract plan
d	Does this plan satisfy one of the safe harbor definitions of compensation under Regulation sections 1.414(s)-1(c)(2) or (3)?
е	List the plan section(s) that satisfy the design-based safe harbor (including, if applicable, the permitted disparity requirements):
11a	Does this plan have a cash or deferred arrangement (CODA)? If "Yes," go to line 11b(1). If "No," go to line 11e.
b (1)	Does the CODA satisfy a safe harbor? If "Yes," go to line 11b(2). If "No," go to line 11d.
(2)	Indicate by using the corresponding number from the instructions the type of 401(k) safe harbor that was satisfied. 1. 401(k)(12)(B) 2. 401(k)(12)(C) 3. 401(m)(11)(B)

Line 11	contin	ed)					
С	Yes	Does this plan contain a qualified automatic contributions arrangement (QACA) within the meaning of section 401(k)(13)?					
d		Does this plan contain an eligible automatic contribution arrangement (EACA) within the meaning of section 414(w)?					
е		Does this plan have matching contributions within the meaning of section 401(m)? If "Yes," go to line 11f. If "No," go to line 11g.					
f		Does this plan have after-tax employee voluntary contributions (section 401(m))?					
g		Does this plan utilize the permitted disparity rules of section 401(l)?					
h		Is this plan part of an offset arrangement with any other plans? If "Yes," attach the required statement.					
i		Is the plan part of an eligible combined plan arrangement within the meaning of section 414(x)? If "Yes," include the EIN and Plan # of the other plan.					
		EIN: Plan #:					
12		Has this plan been involved in a merger, consolidation, spinoff, termination re-establishment, or a transfer of plan, assets or liabilities that was not considered under a previous DL? If "Yes," submit the required attachment.					
13a		Was the plan amended or restated to change the plan type? If "Yes," go to line 13b. If "No," go to line 14.					
b		Was the change considered in a prior DL? If "No," attach a statement explaining the change.					
14	Indica	ate the reason for termination by marking the letter from the list below:					
		a. Change in ownership by merger					
		b. Liquidation or dissolution of employer					
		c. Change in ownership					
		d. Adverse business conditions (attach an explanation.)					
		e. Adoption of new plan. Enter type of new plan					
		f. Other (specify)					

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15	Last emplo	oyer/sponsor contribution to the plan. Complete the following:
	(a) Enter da	ate (c) For plan year ending
16a	years on th	otal number of participants employed at any time during the plan year of termination and each of the 5 prior plan ne schedule below. If all such participants were fully vested at all times during such years, do not complete lines ugh 16a(5), and instead enter "0" in line 6 of columns (i), (ii), (iii), (iv), (v) and (vi).
b	a(2) Number a(3) Total. A a(4) Number year a(5) Number Subtract lind a(6) Total number plan separa	Enter Plan Year End Per at end of prior plan year er added during the plan year Add lines (1) and (2) er dropped during the plan er at end of plan year. The (4) from line (3) number of participants in this atted from vesting service plan year without full vesting Did line 16(a)(6) indicate that a participant separated without full vesting in the year of termination or any of the past 5 years? If "Yes," attach a statement that provides the following information for each participant who had a severance from employment without full vesting:
		(1) Name of participant (5) Years of vesting (8) Amount of distribution (2) Date of hire (6) Vesting percentage (9) Date of distribution (3) Date of termination (7) Account balance or accrued benefit at the time of severance from employment (10) Reason for termination (10) Reason for termination employment (10) Reason for termination (10) Reason for termination employment (10) Reason for termination (10) Reason for termination employment (10)
Line 1	7 Miscellaneo	sus:
	Yes No	
а		As a result of the termination, are accrued benefits or account balances nonforfeitable as required under section 411(d)(3)?
b		Do any amendments or actions that were not considered in a prior DL eliminate or reduce any section 411(d)(6) protected benefits? If "Yes," attach required statement.
С		If annuity contracts are distributed on plan termination, are the applicable consent, present value, waiver and other rights and benefits protected by sections 401(a)(11) and 417 included in the annuity contracts?
d		Do the accrued benefits for each participant upon termination include the subsidized benefits that the participant may become entitled to receive subsequent to the termination? Answer "No" if the plan does not include subsidized benefits.
е		Were any plan assets contributed in the form of, or invested in, obligations or property of the employer including any controlled group of corporations or group of trades or businesses under common control?

(Line 17 continued

f (1)	Yes	No	Will distributions be made in a form other than cash, annuity contracts, and/or readily tradable marketable securities? If line 17f(1) is "Yes," complete f(2) and f(3) below and attach a statement explaining how assets were valued and how assets will be allocated. If line 17f(1) is "No," skip to line 17g.
(2)		H	Were all participants given the option of taking this type of distribution?
(3)			Which section of the plan allows for this type of distribution?
	Sche	dule SB	B plan, attach copies of the Adjusted Funding Target Attainment Percentage (AFTAP) certification and the (Form 5500), Single-Employer Defined Benefit Plan Actuarial Information, for the year of termination and the n years and answer g(1) through g(3). If this is a DC plan, skip to line 17h(1).
g (1)			Did the participants receive the proper notification for any year the AFTAP was below 80%?
(2)			Were any lump sum distributions made in any year when the AFTAP was below 80%? If 17g(2) is "Yes," attach a statement providing the date and amount of distribution and the application of the limits including remaining and deferred amounts.
(3)			Was the plan amended in any year that the AFTAP was below 80%?
h (1)			If this is a DB or money purchase plan, do you estimate there will be an accumulated funding deficiency as of the end of the plan year during which the proposed termination date occurs if no additional plan contributions are made and no additional funding waiver is granted?
			If line 17h(1) is "Yes," complete lines 17h(2)-17h(4) below. If 17h(1) is "No," skip to line 17I.
(2)			Estimated accumulated funding deficiency▶
(3)			Was a Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, filed regarding this funding deficiency?
(4)			Was a funding waiver granted? If 17h(3) or h(4) is "Yes," attach a copy of Form 5330 or the waiver ruling.
i (1)			Will or have any plan assets been returned to the employer?
(2)			Has the terminating plan been involved in a spinoff or other transfer of assets or liabilities subject to section 414(I), within 60 months preceding the proposed date of termination? If "Yes," attach a list and an explanation of the transaction(s) involved and complete lines 17i(3) through 17i(9). If "No," go to line 17j(1).
(3)			Was notice filed with the IRS on Form 5310-A, Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business?

(Line 17 continued) Yes Nο Are the accrued benefits of all participants, in the other plan(s) included in line 17i(2), fully vested and (4) nonforfeitable as of the date of termination? Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits, as of the date (5)of this plan termination, of all participants in the other plan(s) included in line 17i(2)? Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits of all (6)participants in this plan? If "Yes," attach a statement providing the dates and amounts of these cash distributions or purchase of annuity contracts. If this is a DB plan, is it intended, or is it a fact, that any or all of the participants in the terminating plan will be (7)covered by a new or existing DB plan of the employer? If "Yes," go to 17i(8). If "No," go to 17i(9). Does the new or existing transferee plan which received plan assets give full prior service credit for vesting (8)and benefit entitlement purposes? Did the employer previously receive a reversion of assets upon termination of a DB plan in the past 15 years? (9) If "Yes," attach an explanation. Did any plan participant during the current plan year or in the 5 prior plan years, receive a single-sum j (1) distribution or have an annuity contract purchased by the plan from an insurance company on his behalf? (2)If line 17j(1) is "Yes," state the largest amount distributed or applied to purchase the annuity contract. Does the value of plan assets at termination exceed the present value of the plan's liabilities within the meaning k (1) of 401(a)(2)? If "Yes," complete line k(2). If "No," skip to line 17l. (2) Is the excess value the result of a change in the plan provisions other than the termination of the plan? If the plan has been top-heavy, have top-heavy minimum benefits accrued or minimum contributions been made for non-key employees? m Do you maintain any other qualified plan under section 401(a)? If "Yes," attach required statement. Is this a DC plan, that is not a one-participant plan or is not an ESOP that held any publicly traded employer n (1) securities at any time after 12/31/2006? Is this an ESOP with contributions or earnings subject to section 401(k) or 401(m) invested in publicly traded (2) employer securities at any time after 12/31/2006? If line 17(n)(1) or 17(n)(2) is "Yes," complete the n(2)(i) and n(2)(ii), if "No," skip to line 18. Do the plan terms provide that a participant can divest the employer securities within a reasonable time for employee contributions and elective deferrals and, for employer contributions after three years of service? Does the plan provide for not less than three investment options, other than employer securities, to which an (ii) applicable individual may direct the proceeds from the divestment of employer securities, each of which is diversified and has materially different risk and return characteristics?

18	Is any issue involving this plan currently pending or has any issue related to current RAC by: (1) Internal Revenue Service, (2) Department of Labor, (3) Pension Benefit Guaranty Corporation, (4) Any court (including bankruptcy), or (5) The Voluntary Correction Resolution Program of the Employee Plans Complian If "Yes," attach a statement with the contact person's name (IRS Agent, DC number.	ce Resolution System.
19		prior plan years on the following (iv) (v) (vi)
а	Enter Plan Year ►	
L	include elective deferrals)	
c	Forfeitures Qualified transfer/rollover amount(s) received	
20	Indicate how distributions will be made on termination (mark the applicable box(es)): (1) In accordance with the plan provisions including notices and consents. (2) Qualified Replacement Plan (3) Transfer of assets and liabilities to another plan (4) Other (specify)	
21	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.	on or latest valuation date.
	Date of valuation	•
•	Assets Total popinterest-hearing cash	212
a b	Total noninterest-bearing cash Receivables: (1) Employer contributions (2) Participant contributions (3) Income (4) Other (Attach a detailed explanation) (5) Allowance for doubtful accounts (6) Total. Add 21b(1) through 21b(4) and subtract 21b(5)	21a 21b(1) 21b(2) 21b(3) 21b(4) 21b(5) 21b(6)

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(Line	21	continued
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	Assets								
С	General Investments:		_						
	(1) Interest-bearing cash (including money market funds)	<i>.</i>		١.\				. \	21c(1)
	(2) Certificate of deposit			Ξ.					21c(2)
	(3) U.S. Government securities								21c(3)
	(4) Corporate debt instruments	4.		4.			. /		21c(4)
	(5) Corporate stocks			1.					21c(5)
	(6) Partnership/joint venture interests							4	21c(6)
	(7) Real estate:				٠,				
	(A) Income-producing								21c(7)(A)
	(B) Nonincome-producing			.					21c(7)(B)
	(8) Loans (other than to participants) secured by mortgages								21c(8)
	(9) Loans to participants								21c(9)
	(10) Other Loans			. І	١.	.			21c(10)
	(11) Value of interest in registered investment companies								21c(11)
	(12) Value of funds held in insurance company general account								21c(12)
	(13) Other								21c(13)
	(14) Total. Add lines 21c(1) through 21c(13)						>		21c(14)
d	Employer-related investments:								
	(1) Employer Securities								21d(1)
	(2) Employer real property								21d(2)
е	Building equipment and other property used in plan operation .								21e
f	Total assets. Add lines 21a, 21b(6), 21c(14), 21d(2), and 21e						. ▶		21f
	Liabilities								
g	Benefit claims payable								21g
h	Operating payables								21h
i	Acquisition indebtedness								21i
j	Other liabilities								21j
k	Total liabilities. Add lines 21g through 21j						▶		21k
	Net Assets								
I	Net Assets. Subtract line 21k from line 21f						•		211

Procedural Requirements Checklist

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.

	Yes	No	
1.			Is Form 8717, User Fee for Employee Plan Determination, Opinion, and Advisory Letter Request, attached to your submission?
2.			Is the appropriate user fee for your submission attached to Form 8717?

Procedural Requirements Checklist (Continued)

	Yes	No	
3.			If appropriate, is Form 2848, Power of Attorney and Declaration of Representative, Form 8821, Tax Information Authorization, or a privately designed authorization attached? (For more information, see the Disclosure Request by Taxpayer in the instructions and Rev. Proc. 2012-4, 2012-1 I.R.B. 125 updated annually.)
4.			Is a copy of your plan's latest DL, or if the plan is based on a pre-approved plan is a copy of the opinion or advisory letter, if any, attached?
5.			Have you included a copy of the plan, trust, and all amendments since the plan's last DL?
6.			Is the application signed and dated?
7.		ш_	Is the EIN of the plan sponsor/employer (NOT the trust's EIN) entered on line 1i?
8.			Have interested parties been given the required notification of this application? Make sure line 8a is completed.
9.			Have you included a copy of the Board of Director's Resolution or other documentation formally terminating the plan?
10.			If line 7a(1) is "Yes," is the required statement attached?
11.			If line 12 is "Yes," is the required statement attached?
12.			If line 13b is "No," is the required statement attached?
13.			If line 17b is "Yes," is the required statement attached?
14.			If line 17e is "Yes," is the required statement attached?
15.			If line 17f(1) is "Yes," is the required statement attached?
16.			If line 17f(3) is "Yes," is the required copy of Form 5330 attached?
17.			If this is a DB plan, is the Schedule SB (Form 5500) attached?
18.			If line 17g(2) is "Yes," is the required statement attached?
19.			If line 17h(4) is "Yes," is the required copy of Form 5330 attached?
20.			If line 17i(2) is "Yes," is the required statement attached?
21.			If line 17i(6) is "Yes," is the required statement attached?
22.			If line 17i(9) is "Yes," is the required statement attached?
23.			If line 17(m) is "Yes," is the required statement attached?
24.			If line 18 is "Yes," is the required statement attached?
25.			If line 21 is "Yes," is the required statement attached?