

Application for Determination for Defined Benefit Plan

For Pension Plans Other Than Money Purchase Plans

(Under sections 401(a), 414(j) and 501(a) of the Internal Revenue Code of 1954)

This Form is Open to Public Inspection

File in Duplicate

1 (a) Name, address and ZIP code of employer
2 Employer's identification number
3 Business code number (see instructions)
(b) Name, address and ZIP code of plan administrator, if other than employer
4 Date incorporated or business commenced
5 Employer's taxable year ends
(c) Administrator's identification number Telephone number

6 Determination requested for:
(a) (i) Initial qualification—date plan adopted (ii) Amendment—date adopted
(b) Were employees who are interested parties given the required notification of the filing of this application?
(c) If this application involves a merger or consolidation with another plan, enter the employer identification number(s) and the plan number(s) of such other plan(s)
7 Type of entity: (a) Corporation (b) Subchapter S corporation (c) Sole proprietor (d) Partnership (e) Tax exempt organization (f) Other (specify)

8 (a) Name of Plan (b) Plan number (c) Plan year ends (d) Is this a Keogh (H.R. 10) plan? (e) If "Yes," is an owner-employee in the plan?

9 (a) If this is an adoption of a master or prototype plan (other than Keogh), enter name of such plan (b) Opinion letter serial number
(c) If this is not an adoption of a master or prototype plan, is the plan and trust (or custodial account) agreement patterned after and substantially the same as another plan and trust (or custodial account) agreement which conforms to the participation and vesting standards of the Employee Retirement Income Security Act of 1974 and on which a favorable determination or opinion letter was issued?

10 (a) Type of plan: (i) Fixed benefit (ii) Unit benefit (iii) Flat benefit (iv) Other (specify) (b) Does plan provide for variable benefits? (i) Cost of living (ii) Asset fluctuation (iii) Other (specify)

11 Effective date of plan 12 Effective date of amendment 13 Date plan was communicated to employees How communicated

14 (a) Indicate the general eligibility requirements for participation under the plan and indicate the section and page number of plan or trust where each provision is contained: (i) All employees (ii) Hourly rate employee only (iii) Salaried employee only (iv) Other job class (specify) (v) Length of service (number of years) (vi) Minimum age (specify) (vii) Maximum age (specify) (viii) Minimum pay (specify) (b) Are the eligibility requirements the same for future employees? (c) Does the plan recognize service only with this employer?

15 Coverage of plan at (give date) Enter here the number of self-employed individuals (a) Total employed (if a Keogh plan, include all self-employed individuals). See specific instructions for item 23(c) (b) Exclusions under plan (do not count an employee more than once): (i) Minimum age or years of service required (specify) (ii) Employees included in collective bargaining (see specific instructions) (iii) Nonresident aliens who receive no earned income from United States sources (c) Total exclusions, sum of (b)(i) through (iii) (d) Employees not excluded by statute, (a) less (c)

Table with 2 columns: Section and page number, GOVERNMENT USE ONLY. Includes a 'Number' row and a shaded area.

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 (two rows)

(Section references are to the Internal Revenue Code)

Section and page number

GOVERNMENT USE ONLY

15 Coverage (continued):

(e) Ineligible under plan on account of (do not count an employee included in (b)):

- (i) Minimum pay
(ii) Hourly-paid
(iii) Maximum age
(iv) Other (specify)

(f) Employees ineligible, sum of (e)(i) through (iv)

(g) Employees eligible to participate, line (d) less line (f)

(h) Number of employees participating in plan

(i) Percent of nonexcluded employees who are participating, (h) ÷ (d)

Complete (j) only if (i) is less than 70% and complete (k) only if (j) is 70% or more

(j) Percent of nonexcluded employees who are eligible to participate, (g) ÷ (d)

(k) Percent of eligible employees who are participating (h) ÷ (g)

If (i) and (j) are less than 70% or (k) is less than 80%, see instructions

(l) Total number of participants, include certain retired and terminated employees, see instructions

16 Employee contributions:

(a) Are mandatory contributions limited to 6% or less?

(b) Are voluntary contributions limited to 10% of compensation for all qualified plans?

(c) Are benefits unaffected by forfeitures?

17 Employer contributions:

(a) Full amount (b) Balance necessary

(c) Are employer contributions reduced by forfeitures?

18 Integration:

Is this plan integrated with Social Security or Railroad Retirement?

If "Yes," see specific instructions.

19 Vesting:

(a) Vesting Schedule—Check the appropriate box to indicate the vesting provisions of the plan:

- (i) Full and immediate
(ii) Full vesting after 10 years of service
(iii) 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
(iv) Rule of 45 (see section 411(a)(2)(C))
(v) For each year of service, commencing with the 4th such 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
(vi) Other (specify)

(b) If box (a)(v) or (vi) was checked, check whether you include the following years of service under the vesting provisions of the plan:

- (i) Years of service before age 22
(ii) Years of service for a period during which the employee declined to contribute to plan requiring employee contributions
(iii) Years of service during which the employer did not maintain the plan or a predecessor plan
(iv) Years of service excluded under section 411(a)(6)
(v) Years of service described in section 411(a)(4)(E)
(vi) Years of service described in section 411(a)(4)(F)

20 Administration:

(a) Type of funding entity: (i) Trust (iii) Non-trusteed (ii) Custodial account (iv) Trust with insurance contracts

If you checked (i) or (ii), enter date executed

(b) Enter name and identifying number of fiduciary (trustee or custodian), if any

(c) Enter name and identifying number of fund (trust or custodial account), if any

Table with Yes/No columns for questions 16, 17, 18, and 19(b).

Table with Section and page number column.

Table with GOVERNMENT USE ONLY column.

	Yes	No	Section and page number	GOVERNMENT USE ONLY
<b>20 Administration (continued):</b> (d) Does trust agreement prohibit reversion of funds to the employer? . . . . . (e) If borrowing on insurance contracts is permitted, is it on a pro-rata basis and only for payment of premiums? . . . . . (f) If Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rico? . . . . .				
<b>21 Benefits:</b> (a) Normal retirement age is ▶ ..... State years of service required ▶ ..... (b) Benefit at normal retirement age is ▶ ..... (c) If benefits are measured by years of service— (i) Are the years of service for eligibility purposes included in credited service? (ii) Is only service as a common-law employee recognized? . . . . . (d) Are benefits computed on the basis of total compensation? . . . . . If "No," see specific instructions. (e) Early retirement age is ▶ ..... State years of service required ▶ ..... (f) Benefit at early retirement age is ▶ ..... (g) If employer's consent is required for early retirement, are benefits limited to vested interest? . . . . . (h) Does the plan provide for determining an employee's accrued benefit? . . . . . (i) If the plan defers compensation generated increases until compensation increases sufficiently, does plan provide for increases of benefits of at least \$10 per month? . . . . . (j) If participants may withdraw their contributions or earnings, may such withdrawal be made without forfeiting vested benefits based on employer contributions? . . . . . (k) Is duplication of benefits upon re-entry into the plan prohibited? . . . . . (l) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? . . . . . (m) Is there a disability benefit under the plan? . . . . . (n) Normal form of retirement benefits is ▶ ..... (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? . . . . . (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? . . . . . (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan year in which the participant terminates his service with the employer? . . . . . (r) Does the plan prohibit the assignment or alienation of benefits? . . . . . (s) Does the plan preclude divestment for cause? . . . . . (t) Does the plan provide for a death benefit before retirement? . . . . . If "Yes," indicate whether such benefits are limited to— (i) <input type="checkbox"/> 100 times the monthly pension or the reserve, if larger. (ii) <input type="checkbox"/> The actuarial equivalent of the benefits accrued to the date of death. (iii) <input type="checkbox"/> Other explain ▶ .....	[Hatched]	[Hatched]		
<b>22 Termination of plan or trust:</b> (a) Is there a provision in the plan for terminating the plan and/or trust? . . . . . (b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or partial termination of the plan? . . . . . (c) Has the early termination rule been included in the plan (see section 1.401-4 (c)(1) and (2) of the Income Tax Regulations)? . . . . . (d) Have the plan benefits been increased since the plan's inception? . . . . .	[Hatched]	[Hatched]		

