(Rev. June 1976)

Department of the Treasury Internal Revenue Service

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)

This	Form	is	Open	to	Public	Inspection
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•	Church	and	Government	al Plans.	AII	items	need	not	be	completed.	See	instruction
						What to						

File in Duplicate
For IRS Use Only Case number >
Issue date >
EPMF status code ►
File folder number ▶

		B. What to File.						
—	Plea	se complete every applicable item on this form. If an	item does not apply, enter	N/A.				
1	(a)	a) Name, address and ZIP code of employer 2 En				nployer's identification number		
				3 Bus	iness code num	ber		
		Telephone number ▶						
	(b)	Name, address and ZIP code of plan administrator, if othe	r than employer	4 Date	incorporated or bus	iness commenced		
				5 Em	ployer's taxable	ear ends		
	(c)	Administrator's identification number ►	Telephone number I) ()			
6	(a)	ermination requested for: (i)						
	(b)	(iii) If (ii) is checked, enter file folder number ►	uired notification of the filing	of this	application?.	Yes No		
		If this application involves a merger or consolidation with the plan number(s) of such other plan(s)			identification n	number(s) and		
7	Typ (e) (h)	e of entity: (a) ☐ Corporation (b) ☐ Subchapter S corporation (f) ☐ Church ☐ Other (specify) ►	ocration (c) Sole propriet (g) Governmenta		Partnership ration			
8	(a)	Name of Plan	(b) Plan number ►	0) plan	1?			
9	(a)	If this is an adoption of a master or prototype plan (other pattern plan, enter name of such plan	than Keogh) or a district appr	roved	(b) Letter ser notification	ial number or letter number		
10	(a)	Type of plan: (i) ☐ Fixed benefit (ii) ☐ Unit benefit (iii) ☐ Flat benefit (iv) ☐ Other (specify) ►	(b) Does plan provide for v If "Yes," check appropriate (i) Cost of living (iii) Other (specify)	riate bo				
11	Effe	ective date of plan 12 Effective date of amendment	13 Date plan was communic How communicated ▶		employees >.			
14	(a)	Indicate the general eligibility requirements for participati section and page number of plan or trust where each prov		e the	Section and page number *	GOVERNMENT USE ONLY		
			ervice (number of years) ▶					
		(ii) Hourly rate employee only (vi) Minimum age (specify) ▶					
		(iii) Salaried employee only (vii) Maximum age (specify) ▶					
		(iv) ☐ Other job class (specify) ► (viii)) Minimum pay (specify) ▶					
	(b)	Are the eligibility requirements the same for future employ	yees? │ Yes	ן No				
		If "No," explain ►						
	(c)	Does the plan recognize service only with this employer? If "No," explain ▶	Yes	□ №				
15		erage of plan at (give date) er here the number of self-employed individuals			Number			
		Total employed (if a Keogh plan, include all self-employe Exclusions under plan (do not count an employee more to the Minimum age or years of service required (specify)	than once):			į		
		 (i) Minimum age or years of service required (specify) (ii) Employees included in collective bargaining (iii) Nonresident aliens who receive no earned income fro 						
* 0	nlan	or trust or other document constituting the plan.	-	<u> </u>	1			
		penalties of perjury, I declare that I have examined this application, including	g accompanying statements, and to the	best of m	y knowledge and beli	ef it is true, correct		
and	comp	lete.						

Date >

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		(Section references are to the Internal Revenue Code)	Number	GOVERNMENT USE ONLY
L 5	Cov	rerage (continued):		
		Total exclusions, sum of (b)(i) through (iii)		ĺ
		Employees not excluded under the statute, (a) less (c)		
		Ineligible under plan on account of (do not count an employee included in (b)):		
	• •	(i) Minimum pay		
		(ii) Hourly-paid		
		(iii) Maximum age		Ì
		(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) divided by (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) divided		
		by (d)		
	(k)	Percent of eligible employees who are participating, (h) divided by (g)		
		If (i) and (j) are less than 70% or (k) is less than 80%, see instructions		
	(I)	Total number of participants, include certain retired and terminated employees,	Section and page number *	
		see instructions	page number	<u> </u>
16	Em	ployee contributions: Yes No		
		Are mandatory contributions limited to 6%, or less, of compensation?		
	(b)	Are voluntary contributions limited to 10%, or less, of compensation for all		
		qualified plans?		
	(c)	Are benefits unaffected by forfeitures?		
.7		ployer contributions:		
	•	Full amount		
		Balance necessary		
_		Are employer contributions reduced by forfeitures?		
8		gration:		
		nis plan integrated with Social Security or Railroad Retirement?		
0		ting—Check the appropriate box to indicate the vesting provisions of the plan:		
		Full and immediate		
		Full vesting after 10 years of service		
		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		
	(d)	Rule of 45 (see section 411(a)(2)(C))		
	(e)	For each year of employment, 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		
	(f)	☐ Other (specify and see instructions) ►		
20	Adn	ninistration:		
	(a)	Type of funding entity:		
		(i) Trust		
		(ii) Custodial account		
		(iii) Non-trusteed		
		(iv) Trust with insurance contracts		
		If you checked (i) or (ii), enter date executed ▶		
	(b)	Enter name of trustee or custodian, if any ▶		
		Yes No		
	• •	Does trust agreement prohibit reversion of funds to the employer?		
	(d)	If borrowing on insurance contracts is permitted, is it on a pro-rata basis?		
	(e)	If Puerto Rican trust, does it qualify for tax exemption under the laws of		
		Puerto Rico?		

21	Por	nefits and requirements for benefits:	Yes	No	Section and page number*	GOVERNMEN USE ONLY
21			<i>1111111</i>			
		Normal retirement age is ► State years of service required ►	\ <i>\\\\\</i>			
		Early retirement age is ▶ State years of service required ▶				
	(c)	If employer's consent is required for early retirement, are benefits limited to vested interest?				
	(d)	(i) 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?				
		(ii) Does plan provide for payment of benefits if claim is not filed?				
	(e)	Benefit at normal retirement age is				
	(-)					
	(f)	Benefit at early retirement age is			i	
	(.)	Deficit at early retrieved age to P				
	(a)	Normal form of retirement benefits is >				
	(8)	Normal form of retirement benefits is >				
	(h)	If plan provides for payment of annuity benefits, does the plan provide a joint				
	(,	and survivor benefit unless participant elects otherwise?				
	(i)	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?				
	(j)	Are benefits computed on the basis of total compensation?		,,,,,,,,,,,		
		If "No," see instructions.		VIIIII.		
	(k)	Does the plan provide for determining an employee's accrued benefit?				
	(I)	If participants may withdraw their contributions or earnings, may such with-				
		drawal be made without forfeiting vested benefits based on employer contri-				
		butions?				
	(m)	If the plan defers compensation generated increases until compensation in-				
		creases sufficiently, does plan provide for increases of benefits of at least \$10				
		per month?				
		Is duplication of benefits upon re-entry into the plan prohibited?				
		Is there a disability benefit under the plan?				
	(P)	Does the plan provide for a death benefit, other than survivor annuity, before retirement?				
		If "Yes," indicate whether such benefits are limited to—				
		(i) 100 times the monthly pension or the reserve, if larger.				
		(ii) The actuarial equivalent of the benefits accrued to the date of death.				
		(iii) ☐ Other explain ►				
		. ,				
	(p)	Does plan provide for maximum limitation under section 415?				
		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 benefits as if the plan had terminated?	ŀ			
	(s)	Does the plan prohibit the assignment or alienation of benefits?				
	(t)	Does the plan preclude divestment for cause?				
	(u)	Does plan prohibit distribution of benefits except for retirement, disability or				
		termination of employment or, in case of owner-employees, after age $59\frac{1}{2}$? .		,,,,,,,		
		mination of plan or trust:				
		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	ļ			
	1 53	termination or partial termination of the plan?				i
	(C)	Has the early termination rule been included in the plan (see section 1.401–4				
	(d)	(c)(1) and (2) of the Income Tax Regulations)?				

22	Miscellaneous:	Yes	No	GOVERNMEN USE ONLY
23	(a) Has power of attorney been submitted with the application (or previously submitted)?			
	(b) Have you completed and attached Form 5302?			
	(c) Is the adopting employer a member of a controlled group of corporations or under commonly			
	controlled trades or businesses?	77777777		
	If "Yes," see instructions.			
	(d) 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?			
	If "Yes," attach explanation.	a that	woro	
	(e) Other qualified plans—Enter for each other qualified plan you maintain (do not include plan established under union-negotiated agreements that involved other employers):	is that	were	
	(i) Name of plan			
	(ii) Type of plan ►		•	
	(iii) Rate of employer contribution, if fixed ▶			
	(iv) Benefit formula or monthly benefit ►			
	(v) Number of participants ►			
		Yes	No	
24	In the case of a request on an initial qualification, have the following documents been included:			
	(a) Copies of all instruments constituting the plan or joinder agreement?			
	(b) Copies of trust indentures or group annuity contracts?	<i>,,,,,,,,</i>		
	(c) Evidence that retirement benefits for employees in 15(b)(ii) were the subject of good faith			
	bargaining between employee representatives and employer(s)—where that has occurred			
	and is the basis for excluding certain employees, see section 410(b)(2)(A)?			
	(d) A detailed description of all methods, factors and assumptions used in determining costs or actual experience under the plan (including any loading, contingency reserves, or special fac-			
	tors, and the basis of any insured costs or liabilities involved therein) explaining their source			•
	and application in detail to permit ready analysis and verification?			
25	In the case of a request involving an amendment, after initial qualification, have the following docu-			
	ments been included:			
	(a) A copy of the amendment(s)?			
	(b) A description of the amendment covering the items changed and an explanation of the pro-			
	visions before and after the amendment?			
	(c) A completely restated plan? †			
	(d) A working copy of the plan in which there has been incorporated all of the previous amend-			
	ments representing the provisions of the plan as currently in effect? †			
	(e) Copies of all amendments adopted since the date of the last determination letter for which no			
	determination letter has been issued by the Internal Revenue Service? †	 		
	† If plan is being amended for the first time to conform to the participation and vesting standards of the Retirement Income Security Act of 1974, or if the plan has been amended at least three times so restated plan was submitted, one of the documents specified under (c) or (d) must be attached	nce the		
If a	ny item in 24 or 25 is answered "No," please explain.			