

**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)

OMB No. 1545-0197
 Expires 10-31-82
For IRS Use Only
 File folder number ▶

▶ **Church and Governmental Plans.**—All items need not be completed. See instruction B. "What to File."

▶ **All others complete every item on this form. If an item does not apply, enter N/A.**

1 (a) Name, address and ZIP code of employer _____ _____ _____ Telephone number ▶ ()	2 Employer's identification number _____ 3 Business code number _____ 4 Date incorporated or business began _____ 5 Employer's tax year ends _____
(b) Name, address and ZIP code of plan administrator, if other than employer _____ _____ _____ (c) Administrator's identification number ▶ _____ Telephone number ▶ () (d) Name, address and phone number of person to be contacted if more information is needed: Name ▶ _____ Telephone number ▶ () Address ▶ _____	

6 Determination requested for:
(a) (i) Initial qualification—date plan adopted ▶ _____ (ii) Amendment—date adopted ▶ _____
 (iii) If (ii) is checked, enter file folder number ▶ _____
(b) Were employees who are interested parties given the required notification of the filing of this application? . Yes No
(c) If this application involves a merger or consolidation with another plan, enter the employer identification number(s) and the plan number(s) of the other plan(s) ▶ _____

7 Type of entity:
(a) Corporation **(b)** Subchapter S corporation **(c)** Sole proprietor **(d)** Partnership
(e) Tax-exempt organization **(f)** Church **(g)** Governmental organization
(h) Other (specify) ▶ _____

8 (a) Name of plan _____ _____ _____	(b) Plan number ▶ _____ (c) Plan year ends ▶ _____ (d) Is this a Keogh (H.R. 10) plan? <input type="checkbox"/> Yes <input type="checkbox"/> No (e) If "Yes," is an owner-employee in the plan? <input type="checkbox"/> Yes <input type="checkbox"/> No
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9 (a) If this is an adoption of a key district approved pattern plan, enter the name of the plan _____ _____	(b) Notification letter number _____
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10 (a) Type of plan: (i) <input type="checkbox"/> Fixed benefit (ii) <input type="checkbox"/> Unit benefit (iii) <input type="checkbox"/> Flat benefit (iv) <input type="checkbox"/> Other (specify) ▶ _____	(b) Does plan provide for variable benefits? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," check box to indicate type. (i) <input type="checkbox"/> Cost of living (ii) <input type="checkbox"/> Asset fluctuation (iii) <input type="checkbox"/> Other (specify) ▶ _____
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(c) Is this a defined benefit plan covered under the Pension Benefit Guaranty Corporation termination insurance program? Yes No Not determined

11 Effective date of plan _____	12 Effective date of amendment _____	13 Date plan was communicated to employees ▶ _____ How communicated ▶ _____
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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) <input type="checkbox"/> All employees (v) Length of service (number of years) ▶ _____ (ii) <input type="checkbox"/> Hourly rate employee only (vi) Minimum age (specify) ▶ _____ (iii) <input type="checkbox"/> Salaried employee only (vii) Maximum age (specify) ▶ _____ (iv) <input type="checkbox"/> Other job class (specify) ▶ _____ (viii) Minimum pay (specify) ▶ _____ (b) Are the eligibility requirements the same for future employees? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," explain ▶ _____ (c) Does the plan recognize service only with this employer? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," explain ▶ _____	Section and page number _____ _____	FOR IRS USE ONLY _____ _____
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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 ▶ _____

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	Yes	No	Not Certain
15 (a) (i) Is the employer a member of an affiliated service group?			
If you are uncertain whether the employer is a member of an affiliated service group, check the "Not Certain" column.			
(ii) If 15(a)(i) is "Yes," or "Not Certain," did a prior ruling letter rule on what organizations were members of the employer's affiliated service group, or did the employer receive a determination letter that considered the effect of Code section 414(m) on this plan?			
(iii) If (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
16 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)	
(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	
(iii) Nonresident aliens who receive no earned income from United States sources	
(c) Total exclusions (add (b)(i) through (b)(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	
(ii) Hourly-paid	
(iii) Maximum age	
(iv) Other (specify) ▶ _____	
(f) Employees ineligible (add (e)(i) through (e)(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)) 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 (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)	

	Yes	No	Section and page number
17 Employee contributions:			
(a) Does the plan provide for mandatory contributions?			
(b) Are voluntary contributions limited to 10%, or less, of compensation for all qualified plans?			
(c) Are employee contributions non-forfeitable?			
18 Employer contributions:			
(a) <input type="checkbox"/> Full amount			
(b) <input type="checkbox"/> Balance necessary			
(c) Are employer contributions reduced by forfeitures?			
19 Is this plan integrated with Social Security or Railroad Retirement? If "Yes," see instructions.			

20 Vesting—Check box to indicate the vesting provisions of the plan:			
(a) <input type="checkbox"/> Full and immediate			
(b) <input type="checkbox"/> Full vesting after 10 years of service			
(c) <input type="checkbox"/> 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			

	Yes	No	Section and page number	FOR IRS USE ONLY
22 Benefits and requirements for benefits (continued).				
<p>(p) Does the plan provide for maximum limitation under section 415?</p>				
<p>(q) For 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?</p>				
<p>(r) Does the plan prohibit the assignment or alienation of benefits?</p>				
<p>(s) Does the plan preclude forfeiture of an employee's vested benefits for cause?</p>				
<p>(t) Does the plan prohibit distribution of benefits except for retirement, disability, or termination of employment, or, for owner-employees, until age 59½ or disability?</p>				
23 Termination of plan or trust:				
<p>(a) Is there a provision in the plan for terminating the plan and/or trust?</p>				
<p>(b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or partial termination of the plan?</p>				
<p>(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)?</p>				
<p>(d) Have the plan benefits remained the same or increased since the plan's inception?</p>				
24 Miscellaneous:	Yes	No		
<p>(a) Has power of attorney been submitted with the application (or previously submitted)?</p>				
<p>(b) Have you completed and attached Form 5302, Employee Census?</p>				
<p>(c) 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.</p>	▨	▨		
<p>(d) Other qualified plans—Enter for each other qualified plan you maintain (do not include plans that were established under union-negotiated agreements that involved other employers):</p>				
(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 ▶.....				
25 For a request on an initial qualification, have the following documents been included:	▨	▨		
<p>(a) Copies of all instruments constituting the plan or joinder agreement?</p>				
<p>(b) Copies of trust indentures, group annuity contracts or custodial agreements?</p>				
<p>(c) 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 factors, and the basis of any insured costs or liabilities involved) explaining their source and application in detail to permit ready analysis and verification?</p>	▨	▨		
26 For a request involving an amendment after initial qualification, have the following documents been included:	▨	▨		
<p>(a) A copy of the amendment(s)?</p>				
<p>(b) A description of the amendment covering the items changed and an explanation of the provisions before and after the amendment?</p>				
<p>(c) A completely restated plan? (see instructions)</p>				
<p>(d) A working copy of the plan, in which has been incorporated all of the previous amendments, representing the provisions of the plan currently in effect?</p>				
<p>(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?</p>				

If any item in 25 or 26 is answered "No," please explain.