

# Application for Determination for Defined Benefit Plan

For Pension Plans Other Than Money Purchase Plans

(Under sections 401(a) and 501(a) of the Internal Revenue Code)

For IRS Use Only

File folder number ▶  
Case number ▶

▶ Church and governmental plans not subject to ERISA need not complete lines 10, 11, 12b, 12c, and 15.

▶ **Caution:** All other plans must complete all lines except as indicated on specific lines. For example, if you answer "No" to line 7, you need not complete lines 7a and 7b since they require responses only if you answer "Yes" to line 7. N/A is only an acceptable answer if an N/A block is provided. All applications are now computer screened, therefore it is important that you provide all the information requested and have the application signed by the employer, plan administrator, or authorized representative. Otherwise, we may need to correspond with you or return your application for completion, which will delay its processing.

<b>1 a</b> Name of plan sponsor (employer if single employer plan)	<b>1 b</b> Employer identification no.
Address (number and street)	<b>1 c</b> Employer's tax year ends Month <input type="checkbox"/> N/A
City or town, state, and ZIP code	Telephone number ( )
<b>2</b> Person to be contacted if more information is needed (see Specific Instructions). If same as 1a, enter "same as 1a."	
Name	Telephone number ( )
Address	

**3 a** Determination requested for (check applicable box(es)): See Instruction B. "What To File."

(i)  Initial qualification—Date plan signed \_\_\_\_\_ Date plan effective \_\_\_\_\_

(ii)  Amendment after initial qualification—Is plan restated?  Yes  No Date amendment signed \_\_\_\_\_  
Date amendment effective \_\_\_\_\_ Date plan effective \_\_\_\_\_

(iii)  Affiliated service group status (section 414(m))— Date effective \_\_\_\_\_ Date plan effective \_\_\_\_\_

(iv)  Partial termination— Date effective \_\_\_\_\_ Date plan effective \_\_\_\_\_

**b** Enter IRS file folder number shown on the last determination letter issued to the plan sponsor \_\_\_\_\_  N/A

**c** Is this application also expected to satisfy the notice requirement for this plan for merger, consolidation, or transfer of plan assets or liabilities involving another plan? See Specific Instructions. . . .  Yes  No

**d** Were employees who are interested parties given the required notification of the filing of this application? . . .  Yes  No

**e** Is this plan or trust currently under examination, or is any issue related to this plan or trust currently pending before the Internal Revenue Service, the Department of Labor, the Pension Benefit Guaranty Corporation, or any court? . . .  Yes  No  
If "Yes," attach explanation.

<b>4 a</b> Name of plan	<b>b</b> Plan number ▶ _____
	<b>c</b> Plan year ends ▶ _____

**5** Are there other qualified plans? (Do not consider plans that were established under union-negotiated agreements that involved other employers.) . . .  Yes  No  
If "Yes," enter for each other qualified plan you maintain:

**a** Name of plan ▶ \_\_\_\_\_

**b** Type of plan ▶ \_\_\_\_\_

**c** Rate of employer contribution ▶ \_\_\_\_\_  N/A

**d** Allocation formula ▶ \_\_\_\_\_  N/A

**e** Benefit formula or monthly benefit ▶ \_\_\_\_\_  N/A

**f** Number of participants ▶ \_\_\_\_\_

**6** Type of entity (check only one box). (If **b**, **c**, or **d** is checked, see instructions.):

**a**  Corporation      **b**  Subchapter S corporation      **c**  Sole proprietor      **d**  Partnership

**e**  Tax exempt organization      **f**  Church      **g**  Governmental organization

**h**  Other (specify) ▶ \_\_\_\_\_

**7** Is this an adoption of a master or prototype plan? . . .  Yes  No  
If "Yes," complete **a** and **b**.

<b>a</b> Name of plan	<b>b</b> Notification letter no.
<b>8 a</b> 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>b</b> Does plan provide for variable benefits? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b> Is this a defined benefit plan covered under the Pension Benefit Guaranty Corporation insurance program? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not determined	

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 \_\_\_\_\_

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Where applicable, indicate the article or section and page number of the plan or trust where the following provisions are contained. N/A (not applicable) is an appropriate response only if an "N/A" block is provided.

		Section and Page Number		
<b>9 a</b>	General eligibility requirements: (Check box (i), (ii), (iii), or (iv), and complete (v), (vi), and (vii).)			
	(i) <input type="checkbox"/> All employees      (ii) <input type="checkbox"/> Hourly rate employees only      (iii) <input type="checkbox"/> Salaried employees only			
	(iv) <input type="checkbox"/> Other (specify) ▶ .....			
	(v) Length of service (number of years) ▶ ..... <input type="checkbox"/> N/A			
	(vi) Minimum age (specify) ▶ ..... <input type="checkbox"/> N/A			
	(vii) Maximum age (specify) ▶ ..... <input type="checkbox"/> N/A			
<b>b</b>	Does any plan amendment since the last determination letter change the method of crediting service for eligibility? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
<b>10</b>	Participation (see Specific Instructions):	<b>Yes</b>	<b>No</b>	<b>Not certain</b>
<b>a</b>	(i) Is the employer a member of an affiliated service group? . . . . .			
	If your answer is "No," go to 10b.			
	(ii) 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 on this plan that considered the effect of section 414(m) on this plan? . . . . .			
	(iii) If (ii) is "Yes," have the facts on which that letter was based materially changed? . . . . .			
<b>b</b>	Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control? . . . . .			
<b>11</b>	Coverage of plan at (give date) ..... (Attach Form(s) 5302 as necessary—see instructions.) (If the employer is a member of an affiliated service group, controlled group of corporations, or a group of trades or businesses under common control, employees of all members of the group must be considered in completing the following schedule.)	Number Enter "0" if N/A		
<b>a</b>	Total employed (see Specific Instructions) (include all self-employed individuals) . . . . .			
<b>b</b>	Statutory exclusions under this plan (do not count an employee more than once):			
	(i) Number excluded because of age or years of service required . . . . .			
	(ii) Number excluded because of employees included in collective bargaining . . . . .			
	(iii) Number of other employees excluded (specify) . . . . .			
<b>c</b>	Total statutory exclusions under this plan (add lines b(i) through (iii)) . . . . .			
<b>d</b>	Employees not excluded under the statute (subtract line c from line a) . . . . .			
<b>e</b>	Other employees ineligible under terms of this plan (do not count an employee included in line b) . . . . .			
<b>f</b>	Employees eligible to participate (subtract line e from line d) . . . . .			
<b>g</b>	Number of employees participating in this plan . . . . .			
<b>h</b>	Percent of nonexcluded employees who are participating (divide line g by line d) . . . . .	%		
	If line h is 70% or more, go to line k.			
<b>i</b>	Percent of nonexcluded employees who are eligible to participate (divide line f by line d) . . . . .	%		
<b>j</b>	Percent of eligible employees who are participating (divide line g by line f) . . . . .	%		
	If lines h and i are less than 70% or line j is less than 80%, see Specific Instructions and attach schedule of information.			
<b>k</b>	Total number of participants in this plan (include certain retired and terminated employees (see Specific Instructions)) . . . . .			
<b>l</b>	Has a plan amendment since the last determination letter resulted in exclusion of previously covered employees? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
<b>12</b>	Does the plan define the following terms:	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>a</b>	Compensation (earned income if applicable)? . . . . .			
<b>b</b>	Break in service? . . . . .			
<b>c</b>	Hour of service (under Department of Labor Regulations)? . . . . .			
<b>d</b>	Joint and survivor annuity? . . . . .			
<b>e</b>	Normal retirement age? . . . . .			
<b>f</b>	Year of service? . . . . .			
<b>g</b>	Entry date? . . . . .			

		Yes	No	N/A	Section and Page Number
<b>13</b>	<b>Employee contributions:</b>				
<b>a</b>	(i) Does the plan document allow voluntary deductible employee contributions? . . . . .				
	(ii) If "Yes," are the voluntary deductible employee contributions appropriately limited? . . . . .				
<b>b</b>	Are voluntary nondeductible contributions limited for all qualified plans to 10% or less of compensation? . . . . .				
<b>c</b>	Are employee contributions nonforfeitable? . . . . .				
<b>14</b>	<b>Integration:</b>				
	Is this plan integrated with social security or railroad retirement? . . . . .				
	If "Yes," attach a schedule of compliance with Rev. Rul. 71-446 (see Specific Instructions).				
<b>15</b>	<b>Vesting:</b>				
<b>a</b>	Are years of service with other members of a controlled group of corporations, trades or businesses under common control, or an affiliated service group counted for vesting and eligibility to participate? . . . . .				
<b>b</b>	Is employee's right to normal retirement benefits nonforfeitable on reaching normal retirement age as defined in section 411(a)(8)? . . . . .				
<b>c</b>	Does any amendment to the plan decrease any participant's accrued benefit? . . . . .				
<b>d</b>	Does any amendment to the plan directly or indirectly affect the computation of the nonforfeitable percentage of a participant's accrued benefit? . . . . .				
<b>e</b>	Does the plan preclude forfeiture of an employee's vested benefits for cause? . . . . .				
<b>f</b>	Check only one of these boxes to indicate the vesting provisions of the plan:				
	(i) <input type="checkbox"/> Full and immediate.				
	(ii) <input type="checkbox"/> Full vesting after 10 years of service, i.e., no vesting for the first 9 years, 100% vesting after 10 years (section 411(a)(2)(A)).				
	(iii) <input type="checkbox"/> 5- to 15-year vesting (section 411(a)(2)(B)).				
	(iv) <input type="checkbox"/> Rule of 45 (section 411(a)(2)(C)).				
	(v) <input type="checkbox"/> 4/40 vesting (Rev. Procs. 75-49 and 76-11).				
	(vi) <input type="checkbox"/> 10% vesting for each year of service (not to exceed 100%).				
	(vii) <input type="checkbox"/> Other (specify—see Specific Instructions and attach schedule).				
<b>16</b>	<b>Administration:</b>				
<b>a</b>	Type of funding entity:				
	(i) <input type="checkbox"/> Trust (benefits provided in whole from trust funds).				
	(ii) <input type="checkbox"/> Custodial account described in section 401(f) and not included in (iv) below.				
	(iii) <input type="checkbox"/> Trust or arrangement providing benefits partially through insurance and/or annuity contracts.				
	(iv) <input type="checkbox"/> Trust arrangement providing benefits exclusively through insurance and/or annuity contracts.				
	(v) <input type="checkbox"/> Other (specify) ▶ .....				
	.....				
	.....				
<b>b</b>	Does the trust agreement prohibit reversion of funds to the employer (Rev. Rul. 77-200)? . . . . .				
<b>17</b>	<b>Benefits and requirements for benefits:</b>				
<b>a</b>	Normal retirement age is ▶..... If applicable, years of service/participation required .....				
<b>b</b>	Does the plan contain an early retirement provision? . . . . .				
	If "Yes," (i) Early retirement age is ▶ .....				
	(ii) Years of service/participation required ▶ .....				
<b>c</b>	Does the plan provide for payment of benefits according to section 401(a)(14)? . . . . .				
<b>d</b>	Method of determining accrued benefit ▶ .....				
	(i) Benefit formula at normal retirement age is ▶ .....				
	(ii) Benefit formula at early retirement age is ▶ .....				
	(iii) Normal form of retirement benefits is ▶ .....				
<b>e</b>	Does the plan comply with the payment of benefits provisions of section 401(a)(11)? . . . . .				
<b>f</b>	Are benefits under the plan definitely determinable at all times (section 401(a)(25))? . . . . .				
<b>g</b>	Are benefits computed on the basis of total compensation? . . . . .				
	If "No," see instructions and attach schedule.				
<b>h</b>	If participants may withdraw their mandatory contributions or earnings, may withdrawal be made without forfeiting vested benefits based on employer contributions? . . . . .				

		Yes	No	N/A	Section and Page Number
<b>17</b>	<b>Benefits and requirements for benefits—(Continued)</b>				
<b>i</b>	Does the plan disregard service attributable to a distribution in computing the employer-derived accrued benefit? . . . . .				
<b>j</b>	If line i is "Yes," does the plan contain provisions that satisfy Regulations section 1.411(a)-7(d)(4) or (6)? . . . . .				
<b>k</b>	Are distributions limited so that no more than incidental death benefits are provided? . . . . .				
<b>l</b>	Does the plan provide for maximum limitation under section 415? . . . . .				
<b>m</b>	Does the plan meet the requirements of section 401(a)(12)? . . . . .				
<b>n</b>	Does the plan prohibit the assignment or alienation of benefits? . . . . .				
<b>o</b>	Does the plan prohibit distribution of benefits except for retirement, disability, death, plan termination, or termination of employment? . . . . .				
<b>p</b>	As a result of a plan amendment, has the amount of benefit or rate of accrual of the benefit been reduced? . . . . .				
<b>18</b>	<b>Termination of plan or trust:</b>				
<b>a</b>	Are the participants' rights to benefits under the plan nonforfeitable (to the extent funded) on termination or partial termination of the plan? . . . . .				
<b>b</b>	Has the early termination rule been included in the plan (Regulations section 1.401-4(c))?. . . . .				

**Caution:** The following Procedural Requirements Checklist identifies certain basic data that will facilitate the processing of your application. While no response is required to the questions, you may find that answering them will ensure that your application is processed without the need for contact to obtain missing information. If the answer to any of the questions is "No," your application is incomplete. Incomplete applications are identified through a computer screening system for return to the applicant. **This checksheet should be detached before submitting the application.**

**Procedural Requirements Checklist**

		Yes	No	N/A
<b>1</b>	<b>General requirements</b>			
<b>a</b>	If this application is made by a representative on behalf of the employer or plan administrator, has a current power of attorney been submitted with this application (see "Signature" under General Information)?			
<b>b</b>	If notices or other communications are to be sent to someone other than the employer, have you provided proper authorization by attaching a completed <b>Form 2848</b> , Power of Attorney and Declaration of Representative, or by attaching a statement that contains all the information required (see Specific Instructions)?			
<b>c</b>	Have you completed and attached Form(s) 5302?			
<b>d</b>	Have you signed the application?			
<b>e</b>	Have you completed and attached Schedule T (Form 5300)?			
<b>2</b>	<b>Specific requirements</b>			
<b>a</b>	If this is a request for a determination letter on initial qualification of the plan, have the following documents been attached:			
	(i) Copies of all instruments constituting the plan?			
	(ii) Copies of trust indentures, group annuity contracts, or custodial agreements?			
<b>b</b>	If this is a request for a determination letter on the effect of an amendment on the plan after initial qualification, have the following documents been attached:			
	(i) A copy of the plan amendment(s)?			
	(ii) A description of the amendment covering the changes to the plan sections?			
	(iii) An explanation of the plan sections before the amendment?			
	(iv) An explanation of the effect of the amendment on the provisions of the plan?			
<b>c</b>	If this is a request for a determination letter on the qualification of the entire plan, as amended after initial qualification, have the following documents been included:			
	(i) A copy of the plan incorporating all amendments made to the date of the application?			
	(ii) A statement indicating that the copy of the plan is complete in all respects and that a determination letter is being requested on the qualification of the entire plan?			
	(iii) A copy of trust indentures, group annuity contracts, or custodial agreements if there has been any change since copies were last furnished to IRS?			
<b>d</b>	For partial termination:			
	(i) Have you completed line 3a according to the Specific Instructions?			
	(ii) Have you attached the information requested for a partial termination in General Instruction B?			
<b>e</b>	For a plan adopted by one or more members of a controlled group:			
	(i) Have you attached the statements requested in the Specific Instructions for line 10b?			
	(ii) Have you completed line 11 according to General Instruction B and the Specific Instructions?			
<b>f</b>	For a multiple-employer plan that does not involve collective bargaining:			
	(i) Have you submitted one fully completed application (Form 5300 or 5301, whichever is appropriate) for all adopting employers?			
	(ii) Have you attached a Form 5300 or 5301 (as applicable) with only lines 1 through 11 completed, and a Form 5302 for each employer who adopted the plan?			
<b>g</b>	For a plan that contains a cash or deferred arrangement, have you submitted the appropriate information requested for line 11?			
<b>h</b>	For governmental and church plans, have you completed Form 5300 or 5301 according to General Instruction B?			
<b>i</b>	For notice of merger, consolidation, or transfer of plan assets or liabilities, have you submitted the information requested in the Specific Instructions for line 3c?			
<b>j</b>	For a plan that is or may be sponsored by a member of an affiliated service group:			
	(i) Have you completed lines 3a, 10, and 11 according to the Specific Instructions?			
	(ii) Have you attached the information requested in the Specific Instructions for lines 10a(ii) and (iii)?			
<b>3</b>	<b>Miscellaneous requirements:</b>			
<b>a</b>	Have you entered the plan sponsor's 9-digit employer identification number on line 1b?			
<b>b</b>	If a determination letter was previously issued to this sponsor for any plan, have you entered the file folder number on line 3b?			
<b>c</b>	Have you answered line 3d?			
<b>d</b>	If this plan has been amended at least four times since the last determination letter on the entire plan was issued, have you attached a copy of the plan that includes all amendments made to the plan since that determination letter was issued?			
<b>e</b>	Have you entered the effective date of the plan in the space provided by the block you checked for line 3a?			
<b>f</b>	If applicable, have you attached schedules or other documentation required by:			
	(i) Form 5300, lines 2, 3e, 6, 11j, 14, 15f(vii), and 17g?			
	(ii) Form 5301, lines 2, 3e, 11j, 14, 15f(viii), 17k, 17l, 17m, and 17s?			