

# Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans

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

Review the Procedural Requirements Checklist before submitting this application.

**1a** Number Assigned under Section 6.19 of Revenue Procedure 2007-6  -

**1b** Name of plan sponsor (employer if single-employer plan)

**1c** Address of plan sponsor (if a P.O. Box, **see instructions**)

**1d** City

**1e** State

**1f** Zip Code

**1g** Country

**1h** Employer identification number

**1i** Telephone number

**1j** Fax number

**1k** Employer's tax year end (MM)

**2a** Person to contact if more information is needed. (**See instructions**)

(If a Power of Attorney is attached, check box and do not complete this line.)

Contact person's name

**2b** Contact person's address

**2c** City

**2d** State

**2e** Zip Code

**2f** Telephone number

**2g** 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** Determination requested for (enter applicable number in box)

1 - Initial Qualification

2 - Request after Initial Qualification

3 - Standardized Plans **(See instructions)**

**b** If line 3a is 1, please enter the date the plan was signed

**c** Enter number of amendments included

**d** Enter the date the amendment(s) reflected in 3c were signed **(If more than 4 see instructions)**

(i)  (ii)  (iii)  (iv)

**e** Enter the date the amendment(s) were effective **(If more than 4 see instructions)**

(i)  (ii)  (iii)  (iv)

**Yes No**

**f**   Has the plan received a determination letter?

**If "No," submit copies of all prior plan(s) and/or adoption agreement(s).**

**g** If 3f is "Yes," enter the date of the latest letter **(See instructions)**

**h** Enter the number of amendments since the last determination letter

**i**   Have interested parties been given the required notification of this application? **(See instructions)**

**j**   Does the plan have a cash or deferred arrangement (section 401(k))?

**k**   Does the plan have matching contributions (section 401(m))?

**l**   Does the plan have after-tax employee voluntary contributions (section 401(m))?

**m**   Does the plan utilize the permitted disparity rules of section 401(l) when allocating contributions or benefits?

**n**   Is this plan an offset arrangement with any other plans? **(If "Yes," attach a separate statement providing the name, EIN, and plan type of the other plan that is part of the arrangement. See instructions)**



**4a** Name of plan (If plan name exceeds 70 characters, including spaces, **see instructions**):

**b** Enter 3-digit plan number (**See instructions**)

**c** Enter month plan year ends

**d** Enter plan's **original** effective date

**e** Enter number of participants (**See instructions**)

**5** Indicate type of plan by entering the number from the list below:

- |                                  |  |
|----------------------------------|--|
| 1 — profit sharing and/or 401(k) | 4 — defined benefit but not cash balance |
| 2 — money purchase               | <b>(See instructions)</b>                |
| 3 — target benefit               | 5 — 401(k) safe harbor                   |

**Yes No**

**6a**   Is the employer a member of an affiliated service group?

**b**   Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control?

If 6a and/or 6b is "Yes," **see instructions**.

**7a(1)**   Is this a master or prototype plan?

**a(2)** If "Yes," Date of Opinion letter ►  **a(3)** Serial Number ►

**b(1)**   Is this a volume submitter plan?

**b(2)** If "Yes," Date of Advisory letter ►  **b(3)** Serial Number ►

**c**   Are there modifications to the volume submitter plan or are there addenda to the adoption agreement?

**d**   Are there any **"Other"** boxes selected in the adoption agreement? (**See instructions**)

**8a**   Is this a governmental plan?

**b**   If "Yes," is the plan a state level plan?

**c**   Is this a nonelecting church plan?

**d**   Is this a collectively bargained plan? (See Regulations section 1.410(b)-9)



## 8 (continued)

- |    | Yes                      | No                       |  |
|----|--------------------------|--------------------------|--|
| e  | <input type="checkbox"/> | <input type="checkbox"/> | Is this a section 412(i) plan?   |
| f  | <input type="checkbox"/> | <input type="checkbox"/> | Has this plan been involved in a merger? <b>(If "Yes," see instructions)</b>   |
| g  | <input type="checkbox"/> | <input type="checkbox"/> | Has the plan been amended or restated to change the type of plan? <b>(If "Yes," see instructions)</b>  |
| 9a | <input type="checkbox"/> | <input type="checkbox"/> | Do you maintain any other qualified plan(s) under section 401(a)?<br>If <b>"Yes," attach</b> required statement per instructions.<br>If <b>"No," skip to line 9d.</b>  |
| b  | <input type="checkbox"/> | <input type="checkbox"/> | Do you maintain another plan of the same type (i.e. both this plan and the other plan are defined contribution plans or both are defined benefit plans) that covers non-key employees who are also covered under this plan?<br>If "Yes," when the plan is top-heavy, do the non-key employees covered under both plans receive the required top-heavy minimum contribution or benefit under: <b>(See instructions)</b> |
|    | <input type="checkbox"/> | <input type="checkbox"/> | <b>(1)</b> This plan, or   |
|    | <input type="checkbox"/> | <input type="checkbox"/> | <b>(2)</b> The other plan?   |
| c  | <input type="checkbox"/> | <input type="checkbox"/> | If this is a defined contribution plan, do you maintain a defined benefit plan (or if this is a defined benefit plan, do you maintain a defined contribution plan) that covers non-key employees who are also covered under this plan? If "Yes," when the plan is top-heavy, do non-key employees covered under both plans receive: <b>(See instructions)</b>  |
|    | <input type="checkbox"/> | <input type="checkbox"/> | <b>(1)</b> The top-heavy minimum benefit under the defined plan,   |
|    | <input type="checkbox"/> | <input type="checkbox"/> | <b>(2)</b> At least a 5% minimum contribution under the defined contribution plan,   |
|    | <input type="checkbox"/> | <input type="checkbox"/> | <b>(3)</b> The minimum benefit offset by benefits provided by the defined contribution plan, or  |
|    | <input type="checkbox"/> | <input type="checkbox"/> | <b>(4)</b> Benefits under both plans that, using a comparability analysis, are at least equal to the minimum benefit?  |
| d  | <input type="checkbox"/> | <input type="checkbox"/> | Does the plan prevent the possibility that the section 415 limitations will be exceeded for any employee who is (or was) a participant in this plan and any other plan of the employer?  |



- | Yes        | No  |   |
|------------|---|---|
| <b>10a</b> | <input type="checkbox"/> <input type="checkbox"/> | Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit including an amendment adopted after September 6, 2000, to eliminate the joint and survivor annuity form of benefit?<br><b>(See instructions)</b>  |
| <b>b</b>   | <input type="checkbox"/> <input type="checkbox"/> | Are trust earnings and losses allocated on the basis of account balances in a defined contribution plan?<br>If "No," attach a statement explaining how they are allocated.<br><br>Is this plan or trust currently under examination or is any issue related to this plan or trust currently pending before the: |
| <b>c</b>   | <input type="checkbox"/> <input type="checkbox"/> | • Internal Revenue Service,   |
| <b>d</b>   | <input type="checkbox"/> <input type="checkbox"/> | • Department of Labor,  |
| <b>e</b>   | <input type="checkbox"/> <input type="checkbox"/> | • Pension Benefit Guaranty Corporation,   |
| <b>f</b>   | <input type="checkbox"/> <input type="checkbox"/> | • Voluntary Compliance Resolution Program of the Employee Plans Compliance Resolution System (EPCRS), or  |
| <b>g</b>   | <input type="checkbox"/> <input type="checkbox"/> | • Any Court.  |
- If "**Yes**," attach a statement explaining the issues involved and the contact person's name (IRS Agent, DOL Investigator, etc.) and telephone number.

**Optional determination request regarding the ratio percentage test. A determination regarding the average benefit test may be requested by attaching Schedule Q (Form 5300). (See instructions)**

- |            |  |  |
|------------|--|--|
| <b>11</b>  | <input type="checkbox"/> <input type="checkbox"/>  | Is this a request for a determination regarding the ratio percentage test of Regs. section 1.410(b)-2(b)(2) or a request for a determination regarding one of the special requirements of Regs. section 1.410(b)-2(b)(5), (6), or (7)? If " <b>Yes</b> ," complete only lines <b>11a</b> through <b>11n</b> for a ratio percentage test determination, or complete only line <b>11o</b> for a determination regarding one of the special requirements.<br>If " <b>No</b> ," skip to line <b>12</b> . |
| <b>a</b>   | <input type="checkbox"/> <input type="checkbox"/>  | Is this plan disaggregated into two or more separate plans that are not section 401(k), 401(m), or profit sharing plans? If "Yes," see the instructions and attach separate schedules for each disaggregated portion.  |
| <b>b</b>   | <input type="checkbox"/> <input type="checkbox"/>  | Does the employer receive services from any leased employees as defined in section 414(n)?   |
| <b>c</b>   | Coverage date (MMDDYYYY). See instructions for inserting date.   | <input style="width: 100px; height: 20px;" type="text"/>   |
| <b>d</b>   | Total number of employees (including self-employed individuals) (employer-wide)  | <input style="width: 100px; height: 20px;" type="text"/>   |
| <b>e</b>   | Statutory and regulatory exclusions under this plan (do not count an employee more than once):   |  |
| <b>(1)</b> | Number of employees excluded because of minimum age or years of service required   | <input style="width: 100px; height: 20px;" type="text"/>   |
| <b>(2)</b> | Number of employees excluded because of inclusion in a collective bargaining unit  | <input style="width: 100px; height: 20px;" type="text"/>   |
| <b>(3)</b> | Number of employees excluded because they terminated employment with less than 501 hours of service and were not employed on the last day of the plan year | <input style="width: 100px; height: 20px;" type="text"/>   |



**11e** (continued)

- (4)** Number of employees excluded because employed by other qualified separate lines of business (QSLOBs)
  
- (5)** Number of employees excluded because they were nonresident aliens with no earned income from sources within the United States
  
- f** Total statutory and regulatory exclusions (add lines 11e(1) through 11e(5))
  
- g** Nonexcludable employees (subtract line 11f from line 11d)
  
- h** Number of nonexcludable employees on line 11g who are highly compensated employees (HCEs)
  
- i** Number of nonexcludable HCEs on line 11h benefiting under the plan
  
- j** Number of nonexcludable employees who are nonhighly compensated employees (NHCEs) (subtract line 11h from 11g)
  
- k** Number of nonexcludable NHCEs on line 11j benefiting under the plan
  
- l** Ratio percentage (**See instructions**)
  
- m** Enter the ratio percentage for the following, if applicable:
  - (1)** Section 401(k) part of the plan
  
  - (2)** Section 401(m) part of the plan

**Yes No**

- n**   Are the results on line 11i or 11m based on the aggregated coverage of more than one plan? If "Yes," attach a statement listing the names, plan numbers, EINs, and benefit/allocation formula of the other plans. **All aggregated plans should be filed concurrently.**
  
- o** If the plan satisfied coverage using one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6), or (7) enter the letter from the list below that identifies the special rule.
  - A = 1.410(b)-2(b)(5) - No NHCEs employed
  - B = 1.410(b)-2(b)(6) - No HCEs benefit
  - C = 1.410(b)-2(b)(7) - Collectively bargained only



**Determination request regarding the nondiscrimination design-based safe harbors of section 401(a)(4). See instructions**

Yes No

12   Is this a request for a determination regarding a design-based safe harbor under section 401(a)(4)?

**Design-based nondiscrimination safe harbors:**

a   Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)? If "Yes," answer line 12b. Otherwise, skip to line 12c.

b   Do the provisions of the plan ensure that the overall permitted limits will not be exceeded?

c Enter the letter ("A" - "G") 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

F = 1.401(a)(4)-8(b)(3) target benefit plan

G = 1.401(a)(4)-8(c)(3)(iii)(b) cash balance plan

d List the plan section(s) that satisfy the safe harbor (including, if applicable, the permitted disparity requirements)



## 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.

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?
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. 2007-4.)
4.  Is a copy of your plan's latest determination letter, if any, attached?
5.  Have you included a copy of the plan, trust, and all amendments since your last determination letter?
6.  Is the Employer Identification Number (EIN) of the plan sponsor/employer (not the trust's EIN) entered on line 1h?
7.  Does line 4d provide the plan's original effective date?
8.  Is the application signed and dated? (Stamped signatures are not acceptable; see Rev. Proc. 2007-4.)
9.  Have interested parties been given the required notification of this application? Make sure line 3i is completed. **(See instructions)**
10.  If your plan is a master or prototype, have you included a copy of the adoption agreement and opinion letter?
11. If your plan is a volume submitter, have you included: (See *What To File* in the instructions.)
  - A copy of the plan document and/or adoption agreement;
  - The current advisory letter;
  - A list of modifications, if applicable;
  - A copy of the trust instrument; and
  - A copy of all amendments?
12.  If you answered "Yes" to line(s) 6a and/or 6b, have you included the information requested in the instructions for those lines?
13.  If you answered "Yes" to line 9a, have you included the information requested in the instructions for line 9a?





**Procedural Requirements Checklist** (continued)

- 14.  Have all questions on Form 5307, (1-12) been answered?
  
- 15.  If you answered "No" to lines 11 and 12, and you are requesting additional determinations, are the Schedule Q and applicable Demos attached? **(See instructions for Schedule Q)**
  - Demo 1       Demo 5       Demo 8       Demo 11
  - Demo 3       Demo 6       Demo 9
  - Demo 4       Demo 7       Demo 10
  
- 16.  If applicable, have you included the signed and dated Form 8905, Certification of Intent To Adopt a Pre-approved Plan?

