

# Request for Change in Plan/Trust Year

(Under Code Section 412(c)(5))

This Form Replaces Form 1128 for Employee Plans

To be Filed  
in Duplicate

**Before completing this request for a change in a trust/plan year, read the instructions on page 2 for automatic approval for change in plan/trust year relating to employee benefit plans.**

Please type or print	Name of employer (or plan administrator if a multiple employer plan)		Employer identification number	
	Address (number and street) of employer (or plan administrator if a multiple employer plan)		Check one or both:	
	City or town, state and ZIP code		Change in plan year . . . . . ▶	
		Change in trust year . . . . . ▶		
<b>1</b> Name of plan and/or trust			<b>2</b> Plan number (enter each digit in a separate block) . . . ▶	
<b>3</b> Present plan and/or trust year ends		<b>4</b> Permission is requested to change to a plan and/or trust year ending		
<b>5</b> The above change will require a return for a short period Beginning 19 . . . . . Ending 19			<b>6</b> Return for short period will be filed with the Internal Revenue Service Center at	
<b>7</b> Date of latest IRS determination letter (or opinion letter if the plan is a standardized Master or Prototype Plan)			<b>8</b> Area code and telephone number	

**9** If you do not meet all the criteria for automatic approval for change in plan/trust year, indicate below which criteria you do NOT meet and explain why you cannot comply. If you cannot comply with item vi, your request for approval will not be granted.

- i  Plan or trust year ends after 6/30/87.
- ii  No plan year is more than 12 months long.
- iii  The requested change will not delay the time when the plan would otherwise have been required to conform to the requirements of any statute, or published position of the Service.
- iv  The trust, if any, retains its exempt status for the short period required to effect the change as well as for the taxable year immediately preceding the short period.
- v  The trust, if any, has no unrelated business taxable income under section 511 of the Code for the short period.
- vi  All actions necessary to implement the change of plan year, including plan amendment and a resolution of the Board of Directors, if applicable, have been taken on or before the last day of the short period.
- vii  No change of plan year has been made for any of the 4 preceding plan years.
- viii  In the case of a defined benefit plan, deductions are taken in accordance with section 5 of Rev. Proc. 87-27 IRB 1987-25, 6-22-87.

(Attach a separate sheet if more space is needed.)

### Signature

Under penalties of perjury, I declare that I have examined this application (including any accompanying schedules and statements), and to the best of my knowledge and belief it is true, correct, and complete.

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Official's signature Title Date

### Make NO Entries Below—For Internal Revenue Service Use ONLY

#### ▶ Approval Action

Based solely on the information furnished in this application, the requested change in the plan and/or trust year indicated above is approved.

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Chief, Employee Plans Rulings Branch Date

Person to contact ▶

Phone ▶

Symbols ▶

Internal Revenue Service  
Washington, DC 20224

#### ▶ Disapproval Action

This application cannot be approved for the following reason:

Not timely filed

Other ▶ -----  
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Chief, Employee Plans Rulings Branch Date

Person to contact ▶

Phone ▶

Symbols ▶

Internal Revenue Service  
Washington, DC 20224

## Instructions

(Section references are to the Internal Revenue Code.)

### Paperwork Reduction Act Notice

The Paperwork Reduction Act of 1980 says that we must tell you why we are collecting this information, how it is to be used, and whether your response is voluntary, required to obtain a benefit, or mandatory. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to determine if you may change your plan or trust year. You are required to give us this information.

### Automatic Approval

A plan need not file this form and is granted automatic approval to change a plan/trust year if all the following criteria are met:

1. The current plan or trust year ends after 6/30/87.
2. No plan year is more than 12 months long.
3. The change will not delay the time when the plan would otherwise have been required to conform to the requirements of any statute, regulation, or published position of the IRS.
4. The trust, if any, retains its exempt status for the short period required to effect the change as well as for the taxable year immediately preceding the short period.
5. The trust, if any, has no unrelated business taxable income under section 511 for the short period.
6. All actions necessary to implement the change of plan year, including plan amendment and a resolution of the Board of Directors (if applicable), have been taken on or before the last day of the short period.
7. No change of plan year has been made for any of the 4 preceding plan years.
8. In the case of a defined benefit plan, deductions are taken in accordance with section 5 of Rev. Proc. 87-27.

### Who Must File

Defined benefit plans and money purchase pension plans that want to change their plan year and that do not meet all of the criteria listed above must file a Form 5308 for approval. Defined benefit plans and defined contributions plans that want to change the plan's trust year and that do not meet all of the criteria listed above must file a Form 5308 for approval.

### Plans That Do Not Need Approval To Change Their Plan Year

Profit-sharing plans, stock bonus plans, insurance contracts (described in section 412(i)), governmental plans, or church plans (described in section 414(e)) should not file a Form 5308 requesting approval to change their plan year.

### Time and Place for Filing

File this form **in duplicate** with the Commissioner of Internal Revenue, Washington, DC 20224, Attention: OP:E:EP:R, on or before the last day of the end of the short period required to make the change.

On each attachment show the plan's or trust's name, identifying number, and address. Also show the date, and the fact that it is an attachment to Form 5308.

If an agent is making an application on behalf of a taxpayer, a power of attorney must be included specifically authorizing the agent to represent the taxpayer. **Form 2848**, Power of Attorney and Declaration of Representative, may be used for this purpose.

### Information Requested

You must furnish all of the applicable information requested. Otherwise, your request may not be approved.

### Signature

An application for a single employer plan must be signed by the employer. An application for a plan of more than one employer must be signed by the plan administrator.

### Change in Funding Methods

Do not file Form 5308 to change your plan's funding method. See Rev. Proc. 78-37, 1978-2 C.B. 540.