



# Instructions

## General Information

Use this form to apply for a determination letter for either a Tax Credit Employee Stock Ownership Plan that meets the requirements of section 409A, or an Employee Stock Ownership Plan (ESOP) that meets the requirements of section 4975(e)(7). Use the form in conjunction with Form 5301, 5303, or 5307, whichever is applicable.

The plan you establish must be designed to invest primarily in employer securities. For a definition of employer securities as it pertains to your plan, see section 409A(l) or section 4975(e)(8). Also see section 1.46-8(d) of the Income Tax Regulations for the formal plan requirements.

**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. The information is used to determine whether you meet the legal requirements for the plan approval you request. Your filing of this information is only required if you wish IRS to determine if your plan qualifies under section 409A or 4975(e)(7) of the Internal Revenue Code.

## General Instructions

### A. Who May File

1. Any corporate employer who has elected the basic employee plan percentage under section 48(n)(1)

(A) and established a plan intended to meet the requirements under section 409A.

2. Any corporate employer who has established an ESOP intended to meet the requirements under section 4975(e)(7).

### B. What to File

1. For initial determination or amendment regarding a plan intended to meet the requirements under section 409A or 4975(e)(7), file Forms 5309 and 5301, 5303 or 5307 plus a copy of all documents and statements required by such forms.

2. To amend a plan previously qualified under section 401(a) so that it also meets the requirements of section 409A or 4975(e)(7), submit completed Forms 5309 and 5301, 5303 or 5307 plus all the documents and statements required by such forms.

### C. Where to File

File this form as follows:

(i) **Single Employer Plans.**—Send the forms to the key District Director for the district in which the employer's or employee organization's principal place of business is located.

(ii) **Plan Maintained by More Than One Employer.**—Send the forms to the key District Director for the district in which the principal place of business of the plan sponsor is located. This means the principal place of business of the association, committee, joint board of trustees, or other similar group of representatives of those who established or maintained the plan.

If the principal office of the plan sponsor or the plan administrator is located in the following IRS District

Use the following key District Office address

Cincinnati, Louisville and Indianapolis	IRS, P.O. Box 2508, Cincinnati, OH 45201
Cleveland and Parkersburg	IRS, P.O. Box 99187, Cleveland, OH 44199
Detroit	IRS, P.O. Box 32509, Detroit, MI 48232
Baltimore, Pittsburgh, Richmond and Office of International Operations	IRS, P.O. Box 1018, Baltimore, MD 21203
Philadelphia, Newark and Wilmington	IRS, P.O. Box 260, Newark, NJ 07101
Chicago	IRS, P.O. Box A 3104, Chicago, IL 60690
St. Paul, Aberdeen, Fargo and Milwaukee	IRS, P.O. Box 43556, St. Paul, MN 55164
St. Louis, Des Moines, Omaha and Springfield	IRS, P.O. Box 1123, St. Louis, MO 63188
Boston, Augusta, Burlington, Providence, Hartford and Portsmouth	IRS, P.O. Box 9112, JFK Post Office, Boston, MA 02203
Manhattan	IRS, P.O. Box 3200, Church St. Station, New York, NY 10008
Brooklyn, Albany and Buffalo	IRS, P.O. Box 1680, Brooklyn, NY 11202
Atlanta, Birmingham, Columbia, Greensboro, Jackson, Jacksonville and Nashville	IRS, 275 Peachtree Street, NE, Atlanta GA 30303
Dallas, Albuquerque, Austin, Cheyenne, Denver, Houston, Little Rock, New Orleans, Oklahoma City and Wichita	IRS, 1100 Commerce Street, Dallas, TX 75242
Los Angeles, Phoenix and Honolulu	IRS, P.O. Box 2350, Los Angeles, CA 90053
San Francisco, Reno and Salt Lake City	IRS, 450 Golden Gate Ave., San Francisco, CA 94102
Seattle, Portland, Anchorage, Boise and Helena	IRS, P.O. Box 21224, Seattle, WA 98111

### D. Signature

The application must be signed by the principal officer authorized to sign.