

**Application for Determination Upon Termination**  
 Notice of Merger, Consolidation or Transfer of Plan Assets or Liabilities  
 (Under sections 401(a) and 6058(b) of the Internal Revenue Code of 1954)

OMB No. 1545-0202  
 Expires 11-30-82

**For IRS Use Only**

Case number ▶ .....  
 Issue date ▶ .....  
 EPMF status code ▶ .....  
 File folder number ▶ .....

Please complete all items in Part I and all the items in either Part II, III or Schedule A, whichever is applicable to you. If any item does not apply, enter "N/A."

**Reason for filing (check one box only):**

- A**  Notice of plan merger, consolidation or transfer of plan assets or liabilities—Complete Parts I and II  
**B**  Application for a determination letter regarding a plan termination—Complete Parts I, III and Schedule A

**Part I**

<b>1 (a)</b> Name of employer or association of employers or employees		<b>2</b> Employer identification number
Address (number and street)		<b>3</b> Business code number
City or town, State and ZIP code	Employer's telephone number ( )	<b>4</b> Date incorporated or business commenced
<b>(b)</b> Name of plan administrator if other than person(s) named in 1(a) above		<b>5</b> Employer's taxable year ends
Address (number and street)		
City or town, State and ZIP code		

**(c)** Administrator's employer identification number ▶ **(d)** Telephone number ▶ ( )

**6** Check appropriate box(es) to indicate type of plan entity: (a)  Single employer plan, (b)  Plan of controlled group of corporations or commonly controlled employers, (c)  Multiemployer plan, (d)  Other multiple employer plan, (e)  Keogh (HR 10) plan

**7 (a)** Plan name **(b)** Plan number **(c)** Plan year ends

**Part II To be Completed ONLY for a Plan Merger or Consolidation or Transfer of Plan Assets or Liabilities to Another Plan**

<b>8</b> Other plan(s):	<b>(a)</b> Plan name	<b>(b)</b> Name of employer	
<b>(c)</b> Employer identification number	<b>(d)</b> Plan number	<b>(e)</b> Date of merger, consolidation or transfer	

**(f)** In the case of a defined benefit plan attach an actuarial statement of valuation evidencing compliance with the requirements of section 401(a)(12) of the Code. (See also section 414(l) of the Code.)

**Part III**

**9** Type of plan (check appropriate box):

- (a)  Defined benefit (c)  Profit-sharing  
 (b)  Money purchase (d)  Other (specify) ▶

**10** Effective date of plan **11** Date and file folder number of last determination letter **12** Proposed date of termination

**13** Reason for termination (check applicable box):

- (a)  Change in ownership by merger (d)  Adverse business conditions (see instructions)  
 (b)  Liquidation or dissolution of employer (e)  Adoption of new, superseding plan  
 (c)  Change in ownership by sale or transfer (f)  Other (specify) ▶

**14** Type of funding (check appropriate box(es)):

- (a)  Trust or custodial account (b)  Fully insured (non-trusteed)  
 (c)  Other (specify) ▶

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 ▶ \_\_\_\_\_  
 Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**15 (a)** Name of trustee or custodian (if none, enter "N/A" in 15(a) and (b)) \_\_\_\_\_ **(b)** Date accounting period ends \_\_\_\_\_

Address (number and street) \_\_\_\_\_

City or town, State and ZIP code \_\_\_\_\_

**16** Number of active employee participants for current plan year and each of the five prior plan years:

Item	19.....	19.....	19.....	19.....	19.....	19..... (current year)
(a) Beginning of year . . . . .						
(b) Added during the year . . . . .						
(c) Total of lines (a) and (b) . . . . .						
(d) Dropped during the year . . . . .						
(e) Total end of year, (c) less (d) . . . . .						

**17** Summary of distributable benefits from terminated plan:

Category of participant or claimant	Total number	Amount distributed or distributable upon termination
(a) Retirees and beneficiaries (including disability retirees) . . . . .		
(b) Eligible for normal retirement . . . . .		
(c) Eligible for early (but not normal) retirement . . . . .		
(d) Vested prior to termination (other than normal or early retirement) . . . . .		
(e) Former employees with vested deferred benefits . . . . .		
(f) All other active participants . . . . .		
(g) Total, add lines (a) through (f) . . . . .		
(h) Net amount, if any, returned or to be returned to employer . . . . .		

**18** Miscellaneous:

	Yes	No
(a) Has each employee who qualifies as an interested party been informed of the filing of this application? . . . . .		
(b) Have benefits been liberalized in the 60 months prior to termination? . . . . .		
(c) Will the trust continue to operate after termination of the plan? . . . . .		
(d) Were any funds contributed in the form of, or invested in, obligations or property of the employer or any controlled corporation? . . . . .		
(e) Will distributions include property other than cash? . . . . .		
(f) Will distributions to owner-employees be made prior to age 59½? . . . . .		
(g) Will any funds revert to or become available to the employer? . . . . .		
(h) Is any issue relating to this plan, or trust, currently pending before <input type="checkbox"/> the Internal Revenue Service, <input type="checkbox"/> the Department of Labor, <input type="checkbox"/> the Pension Benefit Guaranty Corporation, or <input type="checkbox"/> any court? If "Yes," check box above to indicate where issue is pending . . . . .		

**19** If a defined contribution plan, other than a money purchase pension plan, enter forfeiture information as follows:

(a) Total forfeitures for all plan years . . . . .	
(b) Percent of total forfeitures to total contributions for all plan years . . . . .	
(c) Explain basis on which forfeitures were allocated ▶	

**20** Indicate how distributions will be made:

- (a)  Lump-sum
- (b)  Annuity
- (c)  Periodic payments from trust
- (d)  Transfer of assets and liabilities to another plan
- (e)  Other (specify) ▶

**21** Trust balance sheet (complete only if trustee). Show figures as of termination date. (If advance determination is being requested see instructions.)

Assets	Current value	Liabilities and Reserves	Current value
Cash . . . . .		Accounts and notes payable to:	
Bonds and debentures: (a) Governmental . . . . .		(a) Employer . . . . .	
(b) Foreign . . . . .		(b) Others . . . . .	
(c) Nongovernmental . . . . .		Mortgages payable . . . . .	
Stock: (a) Employer . . . . .		Accrued expenses . . . . .	
(b) Other . . . . .		Other liabilities . . . . .	
Loans to: (a) Employer . . . . .		Total liabilities . . . . .	
(b) Party in interest . . . . .		Reserves (total assets less total liabilities) . . . . .	
(c) Others . . . . .		Total liabilities and reserves . . . . .	
Real estate loans and mortgages . . . . .			
Real estate (net) . . . . .			
Other assets . . . . .			
Total assets . . . . .			

**Schedule A** Distributable Benefits to Individual Participants

Note: This schedule is NOT open to public inspection

Name of employer ▶

Employer identification number ▶

Line no.	Participant's last name and initials (list in order of compensation)	Check applicable columns					Fill in columns			(Money amounts should be in whole dollars)							
		Officer/shareholder	Owner-employee	Other self-employed	Other employee	Benefits fully vested before termination	Years of participation	Age at termination	Percent of business owned (1% or more)	Compensation		Amount of employer contributions distributed or proposed to be distributed as of plan termination date. Defined contribution plans list allocations in column (A). Defined benefit plan see note* below.		Defined contribution plans other than money purchase pension plans only: Forfeitures for all full years of service or for last ten years, whichever is lesser	Percent of benefit to total compensation or ten years compcn-sation (l) divided by (k)		
										Current 12 month period ending on date of termination or proposed date of termination	For all full years of participation or for last ten years, whichever is lesser	(A)	(B)			(m)	(n)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		(m)	(n)			
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26	Totals for above . . . . .																
27	Totals for all others . . . . .																
28	Totals for lines 26 and 27 . . . . .																

\* Defined benefit plans list amounts allocated in accordance with section 4044(a)(1), (2), (3) and (4)(A) of the Employee Retirement Income Security Act of 1974 under column (l)(A), and list under column (l)(B) all other allocated amounts.

## General Instructions

### 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 you have to give it to us. We need the information to carry out the laws of the United States as defined in the Internal Revenue Code. You are required to give us this information.

(Section references are to the Internal Revenue Code.)

**A. Who Must File.**—Every employer or plan administrator (if designated) must file this form for any plan merger or consolidation or any transfer of plan assets or liabilities to another plan.

**B. Who May Also File.**—Any employer, plan administrator (if designated) or fiduciary (trustee or custodian) may file this form to request a determination concerning a termination of a plan.

Do **not** file this application in the case where one or more but less than all participating employers in (1) a multiemployer plan as defined in section 414(f); (2) a multiple-employer-collectively-bargained plan; or (3) a plan of a controlled group of corporations or commonly controlled trades or businesses ceases to participate in such a plan. If a determination letter on the continued qualification of the plan is desired in this circumstance the applicable Form(s) 5300, 5301, or 5303 should be filed requesting such a determination.

**Note:** When this form is filed as an application for determination upon termination, Parts I and III are open to public inspection.

**C. How and When to File.**—File the original of this form only. Those required to file under A above must complete Parts I and II of this form and file it at least 30 days prior to the plan merger or consolidation, or the transfer of plan assets or liabilities.

Those filing under B above should complete Parts I, III and Schedule A of this form. This form may be filed at any time a determination is desired.

### D. Where to File.—

(1) A single employer must file with the District Director for the district in which the employer's principal place of business is located.

(2) In the case of a plan of multiple employers, the plan sponsor must file with the District Director for the district in which is located the principal place of business of the plan sponsor, that is, the association, committee, joint board of trustees, or other similar group of representatives of the parties who establish or maintain the plan.

**E. Signatures.**—This form must be signed by an authorized officer of the employer, the administrator (if designated), the authorized trustee or, in the case of a joint employer-union board or committee, by at least one employer representative and one union representative.

## Specific Instructions and Definitions

A defined contribution plan means a plan which provides for an individual account for each participant and for benefits based solely on the amount contributed to the participant's account, and any income, expenses, gains and losses, and any forfeitures of accounts of other participants which may be allocated to such participant's account. Profit-sharing stock bonus and money purchase plans are defined contribution plans. See section 414(i).

A defined benefit plan means any plan which is not a defined contribution plan. Such plans include unit benefit, fixed benefit and flat benefit. See section 414(j).

**Line 1(b).**—The term plan administrator means the person specifically so designated by the terms of the instrument under which the plan is operated. If no plan administrator is designated in the instrument under which the plan is operated, the plan administrator is determined as follows:

- (i) Single employer plan—The employer is considered the plan administrator.
- (ii) Plan maintained by two or more employers or jointly by one or more employers and one or more employee organizations—The association, committee, joint board of trustees or other similar group of representatives of the parties who maintain the plan constitute the plan administrator. See section 414(g).

**Line 3.**—Enter the same business code you entered on your Form 5500, 5500-C or 5500-K.

**Line 11.**—Enter the date and the file folder number as they appear on the latest determination letter you received from the Internal Revenue Service.

**Line 13(d).**—If the plan termination is due to adverse business conditions attach an explanation of why such adverse conditions require the termination of this plan.

**Line 18(a).**—Each employer who requests a determination must have notified each employee who qualifies as an interested party.

**Line 18(c).**—If the trust continues to operate after the termination of a plan, the employer or plan administrator must file financial information, annually, on Form 5500, 5500-K or 5500-C.

**Line 21.**—If this is a request for an advance determination letter for a proposed termination, complete the balance sheet using estimated figures as of the proposed termination date.

**Column (a), Schedule A.**—Enter the last name and initials of each distributee up to a total of 25 in order of the highest to the lowest of current year compensation. Omit those employees who did not become participants under the plan prior to termination.

**Column (j), Schedule A.**—Enter compensation as of the 12 month period ending on the termination date or the proposed termination date.