

# Application for Determination Upon Termination; Notice of Merger, Consolidation or Transfer of Plan Assets or Liabilities; Notice of Intent To Terminate

**(Under sections 401(a) and 6058(b) of the Internal Revenue Code and section 4041(a) of the Employee Retirement Income Security Act of 1974)**

**Complete every applicable part of this form. If an item in an applicable part does not apply, enter N/A. Multiemployer plans covered by PBGC insurance program, see Purpose on page 1 of the instructions.**

**Reason for filing (check applicable box(es); see General Instructions):**

- A**  Notice of plan—(i) Merger, (ii) Consolidation, or (iii) Transfer of plan assets or liabilities to another plan.
- B**  Application for ONLY an Internal Revenue Service (IRS) determination letter regarding a plan termination. (This is NOT a notice of intent to terminate for the Pension Benefit Guaranty Corporation.)
- C**  Defined benefit plan filing "ONE STOP" for:  
(i) Notice of intent to terminate under the Pension Benefit Guaranty Corporation (PBGC) termination insurance program AND  
(ii) Application for an IRS determination letter upon plan termination.  
(One-Stop filing is a voluntary choice in lieu of separate filings under B and D. It is NOT available when the Enrolled Actuary Certification Program is being used.)
- D**  Defined benefit plan filing ONLY a notice of intent to terminate under the PBGC termination insurance program. (This is NOT a request for an IRS determination letter.)
- E**  Enrolled Actuary Certification for a defined benefit plan filing ONLY a notice of intent to terminate under the PBGC termination insurance program

**Part I All Filers Complete This Part**

<b>1 (a)</b> Name of plan sponsor (see instructions):	<b>1 (b)</b> Employer identification number :
Address (number and street)	<b>1 (c)</b> Sponsor's telephone number ( )
City or town, state, and ZIP code	<b>1 (d)</b> Employer's tax year ends Month          Day          Year 19
<b>2 (a)</b> Name of plan administrator (if same as 1(a), enter "same")	<b>1 (e)</b> Business code number
Address (number and street)	<b>1 (f)</b> Date business incorporated or began
City or town, state, and ZIP code	
<b>2 (b)</b> Administrator's employer identification number	<b>2 (c)</b> Administrator's telephone number ( )
<b>2 (d)</b> Name, address, and telephone number of person to be contacted if more information is needed (see instructions): Name _____ Telephone number ( ) Address _____	
<b>2 (e)</b> Office of the District Director of the key district where sponsor is located (see instructions):	
<b>3</b> If you checked reason for filing B, C, D, or E, has each party who is required to be notified been properly informed of this filing (see instructions)? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>4</b> Type of plan entity (check only one box; see instructions):	
(a) <input type="checkbox"/> Single-employer plan	(d) <input type="checkbox"/> Multiple-employer plan (other)
(b) <input type="checkbox"/> Plan of controlled group of corporations or trades or businesses under common control	(e) <input type="checkbox"/> Other (specify) _____
(c) <input type="checkbox"/> Multiple-employer-collectively-bargained plan (other than a multiemployer plan)	
<b>5 (a)</b> Plan name	<b>(b)</b> Plan number : : : :
	<b>(c)</b> Plan year ends
<b>6 (a)</b> Is this a defined benefit plan covered under the Pension Benefit Guaranty Corporation termination insurance program (see Part IV instructions)? . . (i) <input type="checkbox"/> Yes (ii) <input type="checkbox"/> No (iii) <input type="checkbox"/> Not determined	
<b>(b)</b> If you checked "Yes" or "Not determined," have you ever used an employer identification number or plan number in any prior filing with PBGC other than the ones entered on lines 1(b) or 5(b) above? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the number(s) previously reported. ▶	
<b>7</b> Indicate type of plan (see General Instruction E):	
(a) <input type="checkbox"/> Defined benefit (i) <input type="checkbox"/> Fixed benefit (ii) <input type="checkbox"/> Unit benefit (iii) <input type="checkbox"/> Flat benefit	
(b) <input type="checkbox"/> Money purchase (c) <input type="checkbox"/> Profit-sharing (d) <input type="checkbox"/> 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 ▶ \_\_\_\_\_

**Part II Complete This Part If You Checked Reason for Filing A**

<b>8</b> Other plan(s) involved in transaction (see instructions):	<b>(b)</b> Name of employer	
<b>(a)</b> Plan name .....	.....	
<b>(c)</b> Employer identification number	<b>(d)</b> Plan number	<b>(e)</b> Date of merger, consolidation or transfer
.....	.....	.....
<b>(f)</b> If the plan listed in 5(a) is a defined benefit plan, attach an actuarial statement of valuation evidencing compliance with the requirements of Code section 401(a)(12) and the Income Tax Regulations under Code section 414(l).		

**Part III Complete This Part If You Checked Reason for Filing B, C, D, or E**  
If you checked reason for filing E, complete only 9, 10(a), (b), 11(a) and 12

**9** Effective date of plan

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**10**

	Yes	No
<b>(a)</b> Has the plan ever received an IRS determination letter? .....		
<b>(b)</b> If (a) is "Yes," enter the file folder number and date of the most recent determination letter and complete (d) through (g). File folder No. .... Date ▶ .....		
<b>(c)</b> If (a) is "No" and your reason for filing is B or C, attach a copy of the executed original plan document or joinder/adoption agreement, all plan amendments, trust agreement, group annuity contracts and custodial agreements (do not complete (d) through (g)).		
<b>(d)</b> If (a) is "Yes," has the plan been amended since the last determination letter? .....		
<b>(e)</b> If (d) is "Yes," and your reason for filing is B or C, attach a copy of the amendment(s) and complete (f) and (g).		
<b>(f)</b> Do any of the amendments alter the plan's vesting provisions? .....		
<b>(g)</b> Do any of the amendments (including the termination) decrease plan benefits? (see instructions) .....		

**11**

**(a)** Proposed date of plan termination ▶ .....

**(b)** Attach copies of records of all actions taken to terminate the plan (see instructions).

**(c)** Last contribution to the plan:

(i) Date (ii) Amount (see instructions) \$ (iii) For plan year ended

**12** Reason for termination (check only one box to indicate primary reason for termination):

**(a)**  Change in ownership by merger

**(b)**  Liquidation or dissolution of employer

**(c)**  Change in ownership by sale or transfer

**(d)**  Adverse business conditions (see instructions and attach explanation)

**(e)**  Adoption of new plan (see instructions and attach explanation)

**(f)**  Other (specify) ▶

**13** Indicate funding arrangement:

**(a)**  Trust (benefits provided in whole from trust funds)

**(b)**  Trust or other arrangement providing benefits partially through insurance and/or annuity contracts

**(c)**  Trust or other arrangement providing benefits exclusively through insurance and/or annuity contracts

**(d)**  Custodial account described in Code section 401(f) and not included in (c) above

**(e)**  Other (specify) ▶

**14**

<b>(a)</b> Name(s) of trustee(s) or custodian(s)	<b>(b)</b> Date trust's accounting period ends
Address (number and street)	
City or town, state, and ZIP code	

**15** Participation (see instructions): Collectively bargained plans and plans filing only a notice of intent to terminate (reason for filing D) do not complete (a) and (c).

	Yes	No	Not Certain
<b>(a)</b> (i) Is the employer a member of an affiliated service group? .....			
If there is uncertainty whether the employer is a member of an affiliated service group, check the "Not Certain" column.			
(ii) If (i) is "Yes" or "Not Certain," 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 Code section 414(m)? .....			
(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? .....			



		Yes	No	Not Applicable
<b>17</b>	(v) If this is a defined benefit plan, is it intended or is it a fact that any or all of the participants in the terminating plan will be covered by a new or existing defined benefit plan of the employer? . . . . .			
	(vi) If "Yes," does the new plan give full prior service credit for vesting and entitlement purposes? . . . . .			
	(vii) If (i) or (v) is "Yes," then			
	(A) Has a Form 5300 been submitted for a determination letter for the other plan(s) involved? If "Yes," attach plan numbers.			
	(B) Has the IRS granted approval for a change in funding method in connection with this termination for the other plan(s) involved? If "Yes," attach a copy of such approval letter(s) . . . . .			
	(viii) Has the employer previously received a reversion of assets upon termination of a defined benefit plan in the past 15 years? If "Yes," attach explanation . . . . .			
	(ix) If the plan was ever a contributory plan, were distributions of employee contributions made within the 12 month period immediately preceding the date of plan termination? . . . . .			
	(i) Is this plan or trust currently under examination or is any issue relating to this plan or trust currently pending before the Internal Revenue Service, the Department of Labor, the Pension Benefit Guaranty Corporation or any court? If "Yes," attach a statement naming the agency(s) and/or court and briefly describe the issues . . . . .			
	(j) Did any plan participant during the current plan year or in the 5 prior plan years receive a lump-sum distribution (see instructions) or have an annuity contract purchased by the plan from an insurance company on his or her behalf? . . . . . If "Yes," state the largest amount so distributed or applied to purchase an annuity contract \$ _____			
	(k) Does the plan have ESOP/TRASOP features? . . . . .			
	(l) Were plan benefits not required to be provided in annuity form valued as of the proposed distribution date in accordance with PBGC Regulation 29 CFR 2619.26(b) and (c)? (Attach an explanation of how lump sum values were determined.) . . . . .			
	(m) Does the plan require appropriate written participant and/or spousal consent(s) for distributions where the present value of the nonforfeitable accrued benefit exceeds \$3,500? (See instructions.) . . . . .			
	(n) In the case of a distribution from a defined benefit plan, is the interest rate used to determine the present value of the accrued benefit and the amount to be distributed not greater than the PBGC interest rate for valuing immediate annuities? . . . . .			

**18** Defined contribution plans (other than money purchase plans) such as profit-sharing, stock bonus, or other such plans where forfeitures are credited to individual account balances, enter the information for the current plan year and the 5 prior plan years on the following schedule:

	19 ____	19 ____	19 ____	19 ____	19 ____	Current year 19 ____
(a) Employer contributions . . . . .						
(b) Forfeitures . . . . .						
(c) Attach a statement explaining bases on which forfeitures were allocated.						

**19** Indicate how distributions will be made on termination (check applicable box(es)):

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

**20** Statement of net assets available to pay benefits as of the proposed date of plan termination. Read specific instruction 20, and if you checked Reason for Filing C or D, read specific instruction 25(c) before completing this item.

<b>Assets</b>		
(a) Cash and cash equivalents . . . . .		
(b) Receivables—		
(i) Employer contributions . . . . .		
(ii) Other . . . . .		
(c) Party-in-interest investments—		
(i) Loans to employer . . . . .		
(ii) Employer securities . . . . .		
(iii) Other . . . . .		
(d) Other investments—		
(i) Government securities . . . . .		
(ii) Pooled funds/mutual funds . . . . .		
(iii) Corporate (debt and equity instruments) . . . . .		
(iv) Real estate and mortgages . . . . .		
(v) Other . . . . .		
(e) Buildings and other depreciable property . . . . .		
(f) Unallocated insurance contracts . . . . .		
(g) Other assets . . . . .		
(h) Total assets (add lines (a) through (g)) . . . . .		

**Liabilities and Net Assets**

<b>20</b>	(i)	Accounts and notes payable—	
	(i)	Past due benefits . . . . .	
	(ii)	Employer . . . . .	
	(iii)	Other . . . . .	
	(j)	Accrued expenses . . . . .	
	(k)	Mortgages payable . . . . .	
	(l)	Acquisition indebtedness . . . . .	
	(m)	Other liabilities . . . . .	
	(n)	Total liabilities (add lines (i) through (m)) . . . . .	
	(o)	Net assets available to pay benefits (subtract line (n) from line (h)) . . . . .	

**Part IV Complete This Part If You Checked Reason for Filing C or D and Checked "Yes" on Line 6(a).**

If you checked Reason for filing C or D and "Not determined" on line 6(a), completion of this part is optional. However, if you do not complete this part, you must file the plan document, any amendments to the plan document, and the IRS determination letter(s) for the plan as described for lines 22(b), (c), and (g). If PBGC later determines that the termination insurance program covers the plan, you must file the remainder of the information required by this Part (see Part IV instructions).

<b>21</b>	(a)	Name(s) of labor organization(s) representing plan participants	(b) Telephone number ( )
		Address (number and street)	(c) Name of principal officer
		City or town, state, and ZIP code	(d) Title of principal officer

<b>22</b>	Indicate the applicability of items (a) through (i) by checking the appropriate column. Attach each item that is applicable (see instructions):	<b>Applicable</b>	<b>Not applicable</b>
	(a) Power of attorney. File 2 copies if you are filing "one-stop" (see General Instruction H) . . . . .		
	(b) Copy of executed plan document . . . . .		
	(c) Copy of executed amendment(s) to the plan document . . . . .		
	(d) Copy of executed group annuity or group insurance contract(s) . . . . .		
	(e) Copy of executed trust agreement(s) . . . . .		
	(f) Copy of executed collective bargaining agreement(s) . . . . .		
	(g) Copy of IRS determination letter(s) . . . . .		
	(h) Copy of the most recent actuarial report . . . . .		
	(i) Copy of the most recent financial statement of plan assets . . . . .		

<b>23</b>	Indicate the sufficiency of plan assets (see instructions):	<b>Yes</b>	<b>No</b>
	(a) Are any participants entitled to receive benefits assigned to categories 1 through 4 under ERISA section 4044? . . . . . If "Yes," complete (b); if "No," enter N/A in (b), (c), (d), and (e).		
	(b) Do you estimate that plan assets (excluding any amount described in (d) below) are adequate to provide all the benefits assigned to categories 1 through 4 on the proposed date of plan termination? If "Yes," enter N/A in (c) and complete item (d); if "No," complete (c) and (d).		
	(c) Indicate the estimated amount by which the value of benefits in categories 1 through 4 exceeds the value of plan assets on the proposed date of plan termination ► \$ _____		
	(d) Is the employer making a commitment (in the form prescribed in the PBGC regulation on determination of plan sufficiency) to pay, on or before the date assets are distributed, the amount needed to provide all benefits in categories 1 through 4? . . . . . If "Yes," attach a signed copy of the commitment; if "No," complete (e).		
	(e) Has the plan sponsor paid or does the plan sponsor intend to pay employer liability as prescribed in the PBGC regulation on employer liability before PBGC's request for payment? . . . . . <b>Note:</b> Interest on employer liability will accrue from the date of plan termination.		

**24** Submit participant data schedules in the format shown in the instructions for the following groups of participants:

- (a) Retired participants and beneficiaries receiving benefits from the plan;
- (b) Participants separated from service not yet receiving vested benefits from the plan; and
- (c) All other participants with vested or nonvested accrued benefits.

**25** Indicate the information you are filing with this notice by checking one of the following boxes (see instructions):

- (a)  I am filing a complete Form 5310 including required attachments.
- (b)  I am filing a complete Form 5310 except the information showing plan assets allocated to participants (see note below).
- (c)  I am filing a complete Form 5310 except plan asset information (line 20) and participant data schedules (line 24). I will file the information required by lines 20 and 24 within 90 days after the date of this filing. (See note below.) By not filing lines 20 and 24 with the form, I am agreeing to extend the 90-day period prescribed by ERISA section 4041(a) during which I will not make any distributions pursuant to the proposed termination of the plan.
- (d)  With this form I am filing a request for an extension of time to file the information required by line(s) \_\_\_\_\_ (other than the information required by lines 20 and 24). (See note below.) For more information about extensions see the instructions.

**Note:** If you checked reason for filing C and you are not sending all the information required in Parts I, III, IV, and either completed Form(s) 6088 or a second copy of the complete participant data schedules described in the line 24 instructions of Form 5310, the 270-day period prescribed by Code section 7476(b)(3) will not commence until you file the remaining required information.

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