

## ***Attention!***

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Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

# Application for Determination for Terminating Plan

(Under section 401(a) of the Internal Revenue Code)

For IRS Use Only

Department of the Treasury  
Internal Revenue Service

You must attach user fee and Schedule Q to this application. (See **What To File.**)

You must file the pink shaded copy of page 1 and the duplicate page 1 of this application. The pink shaded copy of page 1 is read by the computer and all the information filled in must be typed in either 10 pitch type, Elite type, Courier 12 type, or Titan 12 type. If you wish to computer generate this form, contact the EP OCR Coordinator at (202) 622-7288 for more information.

Review the **Procedural Requirements** on page 6 before submitting this application.

**1a** Name of plan sponsor (employer if single-employer plan) **1b** Employer identification number

< \_\_\_\_\_ > < \_\_\_\_\_ >

Address (number, street, room or suite no. (If a P.O. box, see page 2 of the instructions.)) **1c** Employer's tax year ends—N/A or (MM)

< \_\_\_\_\_ > < \_\_\_\_\_ >

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ **1d** Telephone number

< \_\_\_\_\_ > < \_\_\_\_\_ > < \_\_\_\_\_ > < ( ) >

**2** Person to contact if more information is needed. (See instructions, **Disclosure Request by Taxpayers.**) (If same as 1a, leave blank.) (Complete even if Power of Attorney is attached):

Name \_\_\_\_\_

< \_\_\_\_\_ >

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

< \_\_\_\_\_ >

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ Telephone number \_\_\_\_\_

< \_\_\_\_\_ > < \_\_\_\_\_ > < \_\_\_\_\_ > < ( ) >

**3a** Have interested parties (as defined in Treasury Regulations section 1.7476-1) been given the required notification of this application? . . . . . Yes < > No < >

**b** If **3a** is "Yes," enter date of notification (MMDDYY) . . . . . Date < >

**c** Has the plan received a determination letter, or, if this plan is a standardized Master or Prototype or Regional Prototype plan, an opinion, or notification letter? If "Yes," attach a copy of the latest letter . . . . . Yes < > No < >

**d** If **3c** is "Yes," has the plan been amended since the last letter was received? If "Yes," attach a copy of the amendment(s) in addition to a copy of the plan documents . . . . . Yes < > No < >

**e** Does the plan have a cash or deferred arrangement (section 401(k)) or employee matching contributions (section 401(m))? . . . . . Yes < > No < >

**4a** Name of Plan (Plan name may not exceed 66 characters.): \_\_\_\_\_

< \_\_\_\_\_ >

< \_\_\_\_\_ > **b** Enter plan number (3 digits) \_\_\_\_\_ **d** Enter year plan originally effective \_\_\_\_\_

< \_\_\_\_\_ > **c** Enter date plan year ends (MMDD) < \_\_\_\_\_ > **e** Enter number of participants in plan \_\_\_\_\_

**5a** If this is a defined benefit plan, enter the appropriate number at left.

< \_\_\_\_\_ > Enter 1 for unit benefit Enter 3 for flat benefit

Enter 2 for fixed benefit Enter 4 for other (specify) \_\_\_\_\_

**b** If this is a defined contribution plan, enter the appropriate number at left.

< \_\_\_\_\_ > Enter 1 for profit sharing Enter 4 for target benefit

Enter 2 for stock bonus Enter 5 for ESOP

Enter 3 for money purchase Enter 6 for other (specify) \_\_\_\_\_

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

< \_\_\_\_\_ > Enter 1 if "Yes" Enter 2 if "No" Enter 3 if "Not Certain"

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

< \_\_\_\_\_ > Enter 1 if "Yes" Enter 2 if "No"

**7** Enter type of plan:

< \_\_\_\_\_ > Enter 1 if governmental plan Enter 2 if nonelecting church plan

Enter 3 if multiple employer plan (described in section 413(c)). Enter number of participating employers \_\_\_\_\_

Enter 4 if section 412(i) plan Enter 5 if other \_\_\_\_\_

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

**a** Proposed date of plan termination (MMDDYY) < \_\_\_\_\_ >

**b** Will funds be distributed as soon as administratively feasible? . . . . . Yes < > No < >

**c** Will any funds be, or have any funds been, returned to the employer? (See specific instructions.) . . . . . Yes < > No < >

If "Yes," enter the estimated amount ▶ < \_\_\_\_\_ >

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. **Both copies of this page must be signed.**

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



		Total number	Amount of monthly benefits as of the most recent payment date		
<b>14</b>	Summary of participants or claimants by category:				
<b>a</b>	Retirees and beneficiaries (including disability retirees) receiving benefits . . . . .				
<b>b</b>	Active participants eligible for normal retirement . . . . .				
<b>c</b>	Active participants eligible for early (but not normal) retirement . . . . .				
<b>d</b>	Active participants vested before termination (other than normal or early retirement) . . . . .				
<b>e</b>	All other active participants . . . . .				
<b>f</b>	Participants separated from service with deferred vested benefits . . . . .				
<b>g</b>	<b>Total</b> (Add lines <b>14a</b> through <b>14f</b> ) . . . . .				
<b>15</b>	Miscellaneous:		<b>Yes</b>	<b>No</b>	<b>Not Applicable</b>
<b>a</b>	As a result of the termination, are accrued benefits or account balances nonforfeitable as required under section 411(d)(3)? . . . . .				
<b>b</b>	If annuity contracts are distributed on plan termination, are the applicable consent, present value, waiver and other rights and benefits protected by sections 401(a)(11) and 417 included in the annuity contracts?				
<b>c</b>	Do the accrued benefits for each participant upon termination include the subsidized benefits that the participant may become entitled to receive subsequent to the termination? (See instructions.) . . . . .				
<b>d</b>	Were any funds contributed in the form of, or invested in, obligations or property of the employer or any controlled group of corporations or group of trades or businesses under common control? . . . . .				
<b>e</b>	Will distribution include property other than cash? . . . . .				
<b>f</b>	If a defined benefit or money purchase plan, do you estimate there will be an accumulated funding deficiency as of the end of the plan year during which the proposed termination date occurs if no additional plan contributions are made and no additional funding waiver is granted? . . . . .				
	If "Yes," complete the following:				
	(1) Estimated accumulated funding deficiency \$ .....				
	(2) Was a Form 5330 filed? . . . . .				
	(3) Was a funding waiver granted? . . . . .				
	(4) Have you attached a copy of Form 5330 or a waiver ruling? . . . . .				
<b>g</b>	(1) If there are unallocated funds which can be reallocated to participants without exceeding the limitations of section 415, have these funds been reallocated to participants? . . . . .				
	(2) If <b>15g(1)</b> is "Yes," did the plan originally contain a provision allowing this reallocation? . . . . .				
	(3) If <b>15g(2)</b> is "No," was the plan amended to provide for this reallocation? . . . . .				
<b>h</b>	If any funds will be or have been returned to the employer, complete <b>15h(1)</b> through <b>15h(10)</b> below, if applicable.				
	(1) Has the terminating plan been involved in a spinoff or other transfer of assets or liabilities, subject to Code section 414(l), within 60 months preceding the proposed date of termination? If "Yes," attach a list and an explanation of the transaction(s) involved . . . . .				
	(2) Was proper notice filed with the IRS on Form 5310-A? . . . . .				
	(3) Was the only transaction in <b>15h(1)</b> above, a transfer of assets before any employer reversions? . . . . .				
	(4) If <b>15h(1)</b> is "Yes," answer <b>(A)</b> and <b>(B)</b> :				
	(A) Are the accrued benefits of all participants, in the other plan(s) included in <b>15h(1)</b> , fully vested and nonforfeitable as of the date of this plan termination? (See instructions.) . . . . .				

(Continued on page 4.)



**18** Statement of net assets available to pay benefits as of the proposed date of plan termination.

All "Other" items must be fully explained in an attachment.

<b>Assets</b>		At proposed date of termination	
<b>a</b>	Total noninterest-bearing cash . . . . . ▶	<b>a</b>	
<b>b</b>	Receivables:		
	(1) Employer contributions . . . . .	<b>b(1)</b>	
	(2) Participant contributions . . . . .	<b>(2)</b>	
	(3) Income . . . . .	<b>(3)</b>	
	(4) Other. (Attach a detailed explanation.) . . . . .	<b>(4)</b>	
	(5) Allowance for doubtful accounts . . . . .	<b>(5)</b>	( )
	<b>(6) Total.</b> Add lines <b>18b(1)</b> through <b>18b(4)</b> and subtract <b>18b(5)</b> . . . . . ▶	<b>(6)</b>	
<b>c</b>	General Investments:		
	(1) Interest-bearing cash (including money market funds) . . . . .	<b>c(1)</b>	
	(2) Certificates of deposit . . . . .	<b>(2)</b>	
	(3) U.S. Government securities . . . . .	<b>(3)</b>	
	(4) Corporate debt instruments:		
	(A) Preferred . . . . .	<b>(4)(A)</b>	
	(B) All other. (Attach a detailed explanation.) . . . . .	<b>(4)(B)</b>	
	(5) Corporate stocks:		
	(A) Preferred . . . . .	<b>(5)(A)</b>	
	(B) Common . . . . .	<b>(5)(B)</b>	
	(6) Partnership/joint venture interests . . . . .	<b>(6)</b>	
	(7) Real estate:		
	(A) Income-producing . . . . .	<b>(7)(A)</b>	
	(B) Nonincome-producing . . . . .	<b>(7)(B)</b>	
	(8) Loans (other than to participants) secured by mortgages:		
	(A) Residential . . . . .	<b>(8)(A)</b>	
	(B) Commercial . . . . .	<b>(8)(B)</b>	
	(9) Loans to participants:		
	(A) Mortgages . . . . .	<b>(9)(A)</b>	
	(B) Other. (Attach a detailed explanation.) . . . . .	<b>(9)(B)</b>	
	(10) Other loans . . . . .	<b>(10)</b>	
	(11) Value of interest in registered investment companies . . . . .	<b>(11)</b>	
	(12) Value of funds held in insurance company general account (unallocated contracts)	<b>(12)</b>	
	(13) Other. (Attach a detailed explanation.) . . . . .	<b>(13)</b>	
	<b>(14) Total.</b> Add lines <b>18c(1)</b> through <b>18c(13)</b> . . . . . ▶	<b>(14)</b>	
<b>d</b>	Employer-related investments:		
	(1) Employer securities . . . . . ▶	<b>d(1)</b>	
	(2) Employer real property . . . . . ▶	<b>(2)</b>	
<b>e</b>	Buildings and other property used in plan operation . . . . . ▶	<b>e</b>	
<b>f</b>	<b>Total assets.</b> Add lines <b>18a</b> , <b>18b(6)</b> , <b>18c(14)</b> , <b>18d(1)</b> , <b>18d(2)</b> , and <b>18e</b> . . . . . ▶	<b>f</b>	
<b>Liabilities</b>			
<b>g</b>	Benefit claims payable . . . . .	<b>g</b>	
<b>h</b>	Operating payables . . . . .	<b>h</b>	
<b>i</b>	Acquisition indebtedness . . . . .	<b>i</b>	
<b>j</b>	Other liabilities . . . . .	<b>j</b>	
<b>k</b>	<b>Total liabilities.</b> Add lines <b>18g</b> through <b>18j</b> . . . . . ▶	<b>k</b>	
<b>Net Assets</b>			
<b>l</b>	<b>Net assets.</b> Subtract line <b>18k</b> from line <b>18f</b> . . . . . ▶	<b>l</b>	

## Procedural Requirements

This list identifies certain forms and information required to process your application. These items **MUST** be included with your application.

- 1 Have you completed Schedule Q (Form 5300), Nondiscrimination Requirements?
- 2 Is the appropriate user fee and **Form 8717**, User Fee for Employee Plan Determination Letter Request, attached?
- 3 Is a copy of the plan attached?
- 4 Is a copy of the amendment(s), if any, and a statement explaining how the amendment(s) affect or change this or any other plan of the employer attached?
- 5 Is a copy of your plan's latest determination letter, if any, attached? If this plan is a standardized master or prototype or regional prototype plan, is a copy of your plan's latest opinion letter or notification letter attached?
- 6 Are both copies of page 1 of **Form 5310** signed?
- 7 Is the plan sponsor's/employer's 9-digit employer identification number entered on line 1b?
- 8 Is **Form 2848**, Power of Attorney and Declaration of Representative, attached? (See **Disclosure Request by Taxpayers**, on page 1 of the separate instructions.)
- 9 Is the year the plan was originally effective entered on line 4d?
- 10 Affiliated service groups—Is the information requested in the instructions for line 6a attached if applicable?
- 11 Are copies of all records of all actions taken to terminate the plan attached?
- 12 Is **Form 6088**, Distributable Benefits from Employee Pension Benefit Plans, attached if required?  
**Note:** *Multiple-employer plans and certain collectively bargained plans may have to attach a Form 6088 for each employer that adopts the plan.*

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ALL APPLICATIONS ARE SCREENED BY COMPUTER. FAILURE TO INCLUDE A REQUIRED ITEM WILL RESULT IN THE RETURN OF THIS APPLICATION TO YOU.

