

Form **5300**  
(Rev. February 2011)  
Department of the Treasury  
Internal Revenue Service

# Application for Determination for Employee Benefit Plan

OMB No. 1545-0197

See separate instructions.

Review the Procedural Requirements Checklist before submitting this application.

For Internal Use Only

**1a** Number Assigned under Section 6.19 of Revenue Procedure 2008-6  —

**1b** Name of plan sponsor (employer if single-employer plan)

**1c** Address of plan sponsor (if a P.O. Box, see instructions)  **1d** City  **1e** State  **1f** Zip Code

**1g** Country

**1h** Employer identification number (EIN)  **1i** Telephone number  **1j** Fax number  **1k** Employer's tax year ends

**2a** Person to contact if more information is needed. (See instructions)  
(If a Power of Attorney is attached, check box, and do not complete this line.)   
Contact person's name

**2b** Contact person's address  **2c** City  **2d** State  **2e** Zip Code

**2f** Telephone number  **2g** Fax number

If more space is needed for any item, attach additional sheets the same size as this form. Identify each additional sheet with the plan sponsor's name and EIN and identify each item.

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

SIGN HERE ► \_\_\_\_\_ Date ►

Type or print name

Type or print title



3a Determination requested for (enter applicable number in box) (see instructions)

- 1 - Initial qualification
- 2 - Request after initial qualification
- 3 - Affiliated Service Group (ASG) status (IRC section 414(m))
- 4 - Leased employee status (IRC section 414(n))
- 5 - Partial termination
- 6 - Termination of collectively bargained multi-employer or multiple-employer plan covered by PBGC insurance

b (i) If line 3a is 1, enter the effective date of the plan

(ii) If line 3a is 1, enter the date the plan was signed

(iii) If line 3a is 2, enter the effective date of the restatement (space like (i) and (ii) and put a fill-able box after (iii) in line/size as (i))

c If line 3a is 5, enter the effective date of the partial termination

d If line 3a is 6, enter the effective date of termination

e Enter number of amendments included

f Enter the date the amendment(s) were signed (If more than 4, see instructions)

(i)  (ii)  (iii)  (iv)

g Enter the date the amendment(s) were effective (If more than 4, see instructions)

(i)  (ii)  (iii)  (iv)

Yes No

h   Has the plan received a determination letter?

If "No," submit copies of all prior plan(s) and/or adoption agreement(s) and/or amendments. (see instructions)

i If 3h is "Yes," enter the date of the latest letter

j Enter the number of amendments since the last determination letter. (see instructions)

k   Was this plan a prior adopter of a pre-approved plan? (see instructions)

l If line 3k is "Yes," enter the Serial Number.

m   If line 3k is "Yes," was the sponsor authorized to adopt amendments?

n   Have interested parties been given the required notification of this application? (see instructions)

o   Does the plan have a cash or deferred arrangement (section 401(k) or 414(x))?

p   Does the plan have matching contributions (section 401(m))?



3 (continued)

- Yes**   **No**
- q**         Does the plan have after-tax employee voluntary contributions (section 401(m))?
- r**         Does the plan benefit noncollectively bargained employees or are more than 2% of the employees who are covered under a collectively bargaining agreement professional employees? See Regulations section 1.410(b)-6(d).
- s**         Does the plan utilize the permitted disparity rules of section 401(l) when allocating contributions or benefits?
- t**         Is the plan being filed "on-cycle" pursuant to Section 13 of Revenue Procedure 2007-44?  
 If "Yes," indicate the cycle the plan is being submitted in   
 If "No," skip to question v.  
 Enter the applicable number in the box to indicate the reason the plan was submitted in the cycle listed above.
- 1** - Last digit of the EIN.
- 2** - Multiple employer plan.
- 3** - Governmental plan including governmental multiple employer plan.
- 4** - Multi-employer plan. (enter date and attach explanation of cycle changing event.)
- 5** - Pre-approved plan filing in the two year ~~FRG~~ window (including special ASG leased employee or partial termination) rulings. Remedial Amendment Cycle
- 6** - Cycle changing event (date and explanation of cycle changing event).
- u**         Is the EIN of the parent company, jointly trusted single employer collective bargained plan (if the plan sponsor is the Joint Board of Trustees include the EIN of the Form 5500), or centralized organization (include the EIN of the centralized organization if that organization handles the administration and operations of the plan) being used? (See instructions.)  
**(1)** If line 3u is "Yes," enter the EIN of parent, Joint Board of Trustees, or centralized organization.
- v**         If 3t is "No," are you requesting priority considerations as specified in Section 14.02 of Revenue Procedure 2007-44?  
 If "Yes," indicate the cycle the plan is being submitted in   
 Enter the applicable number in the box for the reason the plan was submitted in the cycle listed above.
- 1** - New plan exception.
- 2** - Urgent business need.
- 3** - Cycle changing event (date and explanation of cycle changing event).
- w**         Is this plan an offset arrangement with any other plan? (If "Yes," attach a separate statement providing the name, EIN, the plan provision, and type of the other plan including plan sections that is part of the arrangement.) (See instructions.)

fill-able box can be made smaller to fit a date.

(enter date and attach explanation of cycle changing event.)

Remedial Amendment Cycle



**4a** Name of plan (If plan name exceeds 70 characters, including spaces, **see instructions**):

**b** Enter 3-digit plan number (**see instructions**)

**c** Enter the month on which the plan year ends

**d** Enter plan's **original** effective date

**e** Enter number of participants (**see instructions**)

**5** Indicate type of plan by entering the number from the list below:

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> 1 – profit sharing and/or 401(k) | <input type="checkbox"/> 4 – defined benefit but not cash balance     | <input type="checkbox"/> 7 – non-leveraged ESOP ( <b>see instructions</b> ) |
| <input type="checkbox"/> 2 – money purchase               | <input type="checkbox"/> 5 – cash balance ( <b>see instructions</b> ) | <input type="checkbox"/> 8 – stock bonus                                    |
| <input type="checkbox"/> 3 – target benefit               | <input type="checkbox"/> 6 – leveraged ESOP                           | <input type="checkbox"/> 9 – safe harbor 401(k)                             |

If this plan contains any ESOP provisions, do not use 1 or 2, use 6 or 7, as applicable.

**Yes No**

- 6a**   Is the employer a member of an affiliated service group (ASG)?
- b**   Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control? If 6a and/or 6b is "Yes," **see instructions**.
- c**   Were elections made to use "Cycle A" per Section 9 of Revenue Procedure 2007-44? (**see instructions**)
- 7a**   Is this a governmental plan? Date of last legislative session.
- b**   If line 7a is "Yes," is the plan a state level plan?
- c**   Is this a nonelecting church plan?
- d**   Is this a collectively bargained plan? (See Regulations section 1.410(b)-9)
- e**   Is this a section 412(e)(3) plan?
- f**   Has this plan been involved in a merger which was not considered in a prior favorable determination letter?
- g**   Has the plan been amended or restated to change the type of plan?
- h**   Is this a multiple employer plan?

If line 7h is "Yes," enter the total number of participating employers.

**i** If line 7h is "Yes," enter the number of participating employers currently being submitted.



**7** (continued)

**j** (i) If line 7h is "Yes," enter the EIN of the employer submitting the lead plan.

(ii) If line 7h is "Yes," enter the plan number of the lead plan.

**k**   Is this a multi-employer plan as described in section 414(f)?

**l**   Is this a request for a ruling under section 401(h) or section 420?

**m**   Is this considered a foreign plan or is the trust a foreign trust?

If 7f, 7g, 7h, 7k, 7l, or 7m is "Yes," see instructions.

**8a** **Yes**  **No**  Do you maintain any other qualified plan(s) under section 401(a)? If "Yes," attach required statement per instructions. If "No," skip to line 8d.

**b**   Do you maintain another plan of the same type (for example, both this plan and the other plan are defined contribution plans or both are defined benefit plans) that covers non-key employees who are also covered under this plan?

If "Yes," when the plan is top-heavy, do the non-key employees covered under both plans receive the required top-heavy minimum contribution or benefit under (see instructions):

(1) This plan?

(2) The other plan?

**c**   If this is a defined contribution plan, do you maintain a defined benefit plan (or if this is a defined benefit plan, do you maintain a defined contribution plan) that covers non-key employees who are also covered under this plan?

If "Yes," when the plan is top-heavy, do the non-key employees covered under both plans receive (see instructions):

(1) The top-heavy minimum benefit under the defined benefit plan?

(2) At least a 5% minimum contribution under the defined contribution plan?

(3) The minimum benefit offset by benefits provided by the defined contribution plan?

(4) Benefits under both plans that, using a comparability analysis, are at least equal to the minimum benefit?

**d**   Does the plan prevent the possibility that the section 415 limitations will be exceeded for any employee who is (or was) a participant in this plan and any other plan of the employer?



**9 General Eligibility Requirements**

**a** Check all that apply:

- (1)  All employees
- (2)  Hourly rate employees
- (3)  Salaried employees
- (4)  Other: (Specify in box below)

**b**  Minimum years of service required to participate. If no minimum, check

**c**  Minimum age required to participate. If no minimum, check

**10 Vesting** Indicate the regular (non-top heavy) vesting provisions of the plan by entering the letter from the list below:

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> a – Full and immediate                    | <input type="checkbox"/> c – Full vesting after 3 years of service | <input type="checkbox"/> e – 2 to 6 year graded vesting |
| <input type="checkbox"/> b – Full vesting after 2 years of service | <input type="checkbox"/> d – Full vesting after 5 years of service | <input type="checkbox"/> f – 3 to 7 year graded vesting |
|  |  | <input type="checkbox"/> g – Other                      |

**11 Benefits and Requirements for Benefits**

**a** For defined benefit plans - Method for determining accrued benefit:

(1) Benefit Formula at early retirement age is

(2) Benefit Formula at normal retirement age is

(3) Normal form of retirement benefit is

**b** For defined contribution plans - Employer contributions:

(1) Profit Sharing or stock bonus plan contributions are determined under (check box):

- A definite formula       A discretionary formula       Both

(2) Matching contributions are determined under, check box:

- A definite formula       A discretionary formula       Both



11b (continued)

(3) Money purchase plan - Enter rate of contribution

(4) Target benefit plan - State target benefit formula

Indicate the plan section where the allocation/benefit formula is located in the plan document.

12 Miscellaneous

**N/A** **Yes** **No**  
a    Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit including an amendment adopted after September 6, 2000, to eliminate the joint and survivor annuity form of benefit? (See instructions)

b    Are trust earnings and losses allocated on the basis of account balances in a defined contribution plan? If "No," attach a statement explaining how they are allocated.

c Is this plan or trust currently under examination or is any issue related to this plan or trust currently pending before the:

**Yes** **No**

(1)   Internal Revenue Service,

(2)   Department of Labor,

(3)   Pension Benefit Guaranty Corporation,

(4)   Voluntary Compliance Resolution Program of the Employee Plans Compliance Resolution System (EPCRS), or Employee Benefits Security Administration,

(5)   Any Court?

If "Yes," attach a statement explaining the issues involved and the contact person's name (IRS Agent, DOL Investigator, etc.) and telephone number.

Elective Determination Requests.

Determination request regarding the ratio percentage test. A determination regarding the average benefit test may be requested by attaching Schedule Q (Form 5300). See instructions.

**Yes** **No**  
13   Is this a request for a determination regarding the ratio percentage test of Regulations section 1.410(b)-2(b)(2) or a request for a determination regarding one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6), or (7)?

If "Yes," complete only lines 13a through 13n for a ratio percentage test determination or complete only line 13o for a determination regarding one of the special requirements. If "No," skip to line 14.

**Yes** **No**  
a   Is this plan disaggregated into two or more separate plans that are not section 401(k), 401(m), or profit sharing plans? If "Yes," see the instructions and attach separate schedules for each disaggregated portion.

b   Does the employer receive services from any leased employees as defined in section 414(n)?



13 (continued)

- c Coverage date (MMDDYYYY). See instructions for inserting date . . . . .
- d Total number of employees (include self-employed individuals) (employer-wide) . . . . .
- e Statutory and regulatory exclusions under this plan (do not count an employee more than once):
  - (1) Number of employees excluded because of minimum age or years of service required . . . . .
  - (2) Number of employees excluded because of inclusion in a collective bargaining unit . . . . .
  - (3) Number of employees excluded because they terminated employment with less than 501 hours of service and were not employed on the last day of plan year . . . . .
  - (4) Number of employees excluded because employed by other qualified separate lines of business (QSLOBs) . . . . .
  - (5) Number of employees excluded because they were nonresident aliens with no earned income from sources within the United States . . . . .
- f Total statutory and regulatory exclusions (add lines 13e(1) through 13e(5)) . . . . .
- g Nonexcludable employees (subtract line 13f from line 13d) . . . . .
- h Number of nonexcludable employees on line 13g who are highly compensated employees (HCEs) . . . . .
- i Number of nonexcludable HCEs on line 13h benefiting under the plan . . . . .
- j Number of nonexcludable employees who are nonhighly compensated employees (NHCEs) (subtract line 13h from line 13g) . . . . .
- k Number of nonexcludable NHCEs on line 13j benefiting under the plan . . . . .
- l Ratio percentage (see instructions) . . . . .
- m Enter the ratio percentage for the following, if applicable:
  - (1) Section 401(k) part of the plan . . . . .
  - (2) Section 401(m) part of the plan . . . . .





13 (continued)

Yes No

n   Are the results on line 13l or 13m based on the aggregated coverage of more than one plan? If "Yes," attach a statement listing the names, plan numbers, EINs, and benefit/allocation formula of the other plans. All on-cycle individually designed aggregated plans should be filed concurrently.

o If the plan satisfied coverage using one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6), or (7), enter the letter from the list below that identifies the special rule.

- A = 1.410(b)-2(b)(5) - No NHCEs employed
- B = 1.410(b)-2(b)(6) - No HCEs benefit
- C = 1.410(b)-2(b)(7) - Collectively bargained only

Determination request regarding the nondiscrimination design-based safe harbors of section 401(a)(4). See instructions.

Yes No

14   Is this a request for a determination regarding a design-based safe harbor under section 401(a)(4)? If "Yes," complete a-d.

Note. Section 401(k) and/or section 401(m) plans that do not contain a provision for discretionary contributions should not complete this line.

Design-based nondiscrimination safe harbors:

a   Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)? If "Yes," answer line 14b. Otherwise, skip to line 14c.

b   Do the provisions of the plan ensure that the overall permitted disparity limits will not be exceeded?

c Enter the letter ("A" - "G") from the list below that identifies the safe harbor intended to be satisfied.

- A = 1.401(a)(4)-2(b)(2) defined contribution (DC) plan with uniform allocation formula
- B = 1.401(a)(4)-3(b)(3) unit credit defined benefit (DB) plan
- C = 1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan
- D = 1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan
- E = 1.401(a)(4)-3(b)(5) insurance contract plan
- F = 1.401(a)(4)-8(b)(3) target benefit plan
- G = 1.401(a)(4)-8(c)(3)(iii)(B) cash balance plan

d List the plan section(s) that satisfy the safe harbor (including, if applicable, the permitted disparity requirements):




### Procedural Requirements Checklist

Use this list to ensure that your submitted package is complete. Failure to supply the appropriate information may result in a delay in the processing of the application.

- 1.  Is Form 8717, User Fee for Employee Plan Determination, Opinion, and Advisory Letter Request, attached to your submission?
- 2.  Is the appropriate user fee for your submission attached to Form 8717? Note: Trene' RP 2010-4 was superseded by 2011-4.
- 3.  If appropriate, is Form 2848, Power of Attorney and Declaration of Representative, Form 8821, Tax Information Authorization, or a privately designed authorization attached? (For more information, see the Disclosure Request by Taxpayer in the instructions and Rev. Proc. 2010-4.) 2011-4, 2011-1 I.R.B. 123.)
- 4.  Is a copy of your plan's latest determination letter, if any, attached?
- 5.  Have you included a copy of the plan, trust, and all amendments since your last determination letter?
- 6.  Is the EIN of the plan sponsor/employer (NOT the trust's EIN) entered on line 1h?
- 7.  Does line 4d provide the plan's original effective date?
- 8.  Is the application signed and dated? (Stamped signatures are not acceptable; see Rev. Proc. 2010-4.) 2011-4.)
- 9.  Have interested parties been given the required notification of this application? Make sure line 3n is completed. **(See instructions.)**
- 10.  If you are requesting a determination for an Affiliated Service Group Status, have you included the information requested in the instructions?
- 11.  If you answered "Yes" to line(s) 6a and/or 6b, have you included the information requested in the instructions?
- 12.  **For Multiple Employer Plans:** Have you included the required information as specified in the instructions under *Specific Plans—Additional Requirements*?
- 13.  **For Partial Termination Requests:** Have you included the required information as specified in the instructions under *Type of Determination Letter Requested, Partial Termination*?
- 14.  If you answered "Yes" to line 8a, have you included the requested information?
- 15.  If lines 13 and 14 are "No," and you are requesting additional determinations, are Schedule Q (Form 5300), ~~Elective Determination Requests~~, and the applicable demonstrations attached? **(See instructions for Schedule Q)** appears earlier in the form, so full title belongs there.
  - Demo 1       Demo 5       Demo 8       Demo 11
  - Demo 3       Demo 6       Demo 9
  - Demo 4       Demo 7       Demo 10



**Procedural Requirements Checklist** (continued)

16.  **For Employee Stock Ownership Plans (ESOP):** Have you attached Form 5309, Application for Determination of Employee Stock Ownership Plan, to your submission? 
17.  **For Pension Benefit Guaranty Corporation Terminations (PBGC):** Have you included the required information as specified in the instructions under *Type of Determination Letter Requested*?
18.  Have you included the signed and dated Form 8905, Certification of Intent To Adopt a Pre-approved Plan, if applicable? 