

# Request for Change in Plan/Trust Year

**File in Duplicate**

(Under section 412(d)(1) of the Internal Revenue Code)  
 ▶ Information about Form 5308 and its instructions is at [www.irs.gov/form5308](http://www.irs.gov/form5308)

**Before you complete this form, read the instructions to see if your request for a change in plan/trust year qualifies for automatic approval.**

Please type or print	Name of employer (or plan administrator if a multiple employer plan)	Employer identification number
	Number, street, and room or suite no. (If a P.O. box, see instructions.)	Check one or both: Change in plan year . . . . . <input type="checkbox"/>
	City or town, state and ZIP code	Change in trust year . . . . . <input type="checkbox"/>
<b>1</b>	Enter amount of user fee submitted ▶ \$	
<b>2</b>	Name of plan and/or trust	<b>3</b> Plan number (Enter each digit in a separate block.) ▶
<b>4</b>	Present plan and/or trust year ends	<b>5</b> Permission is requested to change to a plan and/or trust year ending
<b>6</b>	The above change will require a return for a short period beginning _____, _____, ending _____, _____	<b>7</b> Telephone number
<b>8</b>	Date of latest IRS determination letter (or opinion/advisory letter if the plan is a Master or Prototype/Volume Submitter Plan)	
<b>9</b>	If this change affects the way deductions are taken for the tax year, please explain. (See Rev. Rul. 2002-73 which is on page 805 of Internal Revenue Bulletin 2002-45 at <a href="http://www.irs.gov/pub/irs-irbs/irb02-45.pdf">www.irs.gov/pub/irs-irbs/irb02-45.pdf</a> )	

**10** If you do not meet all the requirements for automatic approval for change in plan/trust year listed below, indicate the requirements you **do not** meet by checking the appropriate box(es). Explain on an attached statement why you cannot meet the requirement(s). If you cannot comply with item **a**, your request for approval will not be granted.

- |   |   |
|---|---|
| <p><b>a</b> <input type="checkbox"/> All actions necessary to implement the change of plan year, including plan amendment and a resolution of the Board of Directors, if applicable, have been taken on or before the last day of the short period.</p> <p><b>b</b> <input type="checkbox"/> No plan year is longer than 12 months.</p> <p><b>c</b> <input type="checkbox"/> The requested change will not delay the time when the plan would otherwise have been required to conform to the requirements of any statute, regulation, or published position of the IRS.</p> | <p><b>d</b> <input type="checkbox"/> The trust, if any, retains its exempt status for the short period required to effect the change as well as for the taxable year immediately preceding the short period.</p> <p><b>e</b> <input type="checkbox"/> The trust, if any, has no unrelated business taxable income under section 511 of the Code for the short period.</p> <p><b>f</b> <input type="checkbox"/> No change of plan year has been made for any of the 4 preceding plan years.</p> <p><b>g</b> <input type="checkbox"/> Defined benefit plan deductions are taken as described in section 5 of Rev. Proc. 87-27, 1987-1 C.B. 769.</p> |
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Under penalties of perjury, I declare that I have examined this application, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

<b>Sign Here</b>	
▶ _____ Print Name	▶ _____ Title
▶ _____ Signature	_____ Date

**Do not write in the space below – For IRS Use Only**

**Approval Action**

Based solely on the information furnished in this application, the requested change in the plan and/or trust year indicated above is approved.

▶ \_\_\_\_\_  
Employee Plans Technical Manager Date

Person to contact ▶ \_\_\_\_\_  
 Phone ▶ \_\_\_\_\_  
 Symbols ▶ \_\_\_\_\_

**Disapproval Action**

This application cannot be approved for the following reason:

- Not timely filed  
 Other \_\_\_\_\_

▶ \_\_\_\_\_  
Employee Plans Technical Manager Date

Person to contact ▶ \_\_\_\_\_  
 Phone ▶ \_\_\_\_\_  
 Symbols ▶ \_\_\_\_\_

## Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 5308 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form5308](http://www.irs.gov/form5308).

### Purpose of Form

Use this form instead of Form 1128, Application To Adopt, Change, or Retain a Tax Year, to request approval to change the plan/trust year of certain employee retirement plans.

**Change in funding methods.** Do not file Form 5308 to change your plan's funding method. See Rev. Proc. 2000-40, 2000-42 I.R.B. 357 (automatic approval for certain changes in funding method) and Rev. Proc. 2000-41, 2000-42 I.R.B. 371.

### Who Must File

Except as described below, any employee retirement plan to which the minimum funding standards of section 412 apply (such as a defined benefit plan, money purchase pension plan, or target benefit plan) must file Form 5308 to request approval to change its plan year.

Any employees' trust forming a part of a qualified plan (whether or not the trust is part of a plan subject to section 412) must file Form 5308 to request approval to change its trust year.

**Exceptions.** The following plans do not have to file Form 5308 to request approval to change their plan year:

- Profit-sharing plans.
- Stock bonus plans.
- Insurance contract plans described in section 412(e)(2).
- Governmental plans described in section 414(d).
- Church plans described in section 414(e) that have not made the election under section 410(d).
- Plans that have not, at any time after 9/2/74, provided for employer contributions.
- Certain plans established and maintained by fraternal benefit societies, orders, or associations (see section 412(e)(2)).
- Certain plans established and maintained by voluntary employee's beneficiary associations (see section 412(e)(2)).

**Automatic approval.** Instead of filing Form 5308, a plan or trust is granted automatic approval to change its plan/trust year if all the following requirements are met:

- All actions necessary to implement the change of plan year, including plan amendment and a resolution of the Board of Directors (if applicable), have been taken on or before the short period.
- No plan year is longer than 12 months.
- The change will not delay the time when the plan would otherwise have been required to conform to the requirements of any statute, regulation, or published position of the IRS.
- The trust, if any, retains its exempt status for the short period required to effect the change as well as for the taxable year immediately preceding the short period.
- The trust, if any, has no unrelated business taxable income under section 511 for the short period.
- No change of plan year has been made for any of the 4 preceding plan years.
- Defined benefit plan deductions are taken as described in section 5 of Rev. Proc. 87-27, 1987-1 C.B. 769.

See Rev. Proc. 87-27 for more information about changing a plan/trust year.

### Address

Include the suite, room, or other unit number after the street address. If the post office does not deliver mail to the street address and the plan has a P.O. box, show the box number instead of the street address.

## When and Where To File

File this form in duplicate with the Internal Revenue Service, Commissioner, TE/GE, Attention: SE:T:EP:RA, P.O. Box 27063, McPherson Station, Washington, DC 20038, on or before the last day of the end of the short period required to make the change.

On each attachment to Form 5308, write "Form 5308" and show the plan or trust's name, identifying number, address, and date of filing.

### User Fee

All applications must be accompanied by the appropriate user fee. Applications submitted without the proper user fee will not be processed and will be returned to the applicant.

To determine the proper user fee, see Rev. Proc. 2013-8, 2013-1 I.R.B. 237, available at [www.irs.gov/irb/2013-01\\_IRB/ar13.html](http://www.irs.gov/irb/2013-01_IRB/ar13.html) or the current superseding revenue procedure.

### Information Requested

You must furnish all of the applicable information requested. Otherwise, your request may not be approved.

### Signature

An application for a single employer plan must be signed by the employer. An application for a plan of more than one employer must be signed by the plan administrator.

If someone else is filing Form 5308 on behalf of a taxpayer, a power of attorney must be included specifically authorizing that person to represent the taxpayer. Form 2848, Power of Attorney and Declaration of Representative, may be used for this purpose.

## Privacy Act and Paperwork Reduction Act Notice

We ask for information on this form to carry out the Internal Revenue laws of the United States. We need it to ensure you are complying with these laws, to determine whether you meet the requirements for changing the plan/trust year, and to process your request. You are not required to request a change in the plan/trust year; however, if you want to request such a change, you are required to provide the information requested on this form. Section 6109 requires you to provide the requested identification numbers. Failure to provide this information timely and in accordance with instructions, or providing false information, may delay or prevent processing your request and may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 sometimes permits or requires us to disclose information. We may give the information to the Department of Justice for civil and criminal litigation, to the Department of Labor for administration of ERISA, and to other federal agencies as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to administer their tax laws. We may give it to foreign governments under a tax treaty, and to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 7 hrs., 54 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave., NW, IR-6526, Washington, DC 20224. **Do not** send the form to this address. Instead, see **When and Where To File** above.