

Form **5307**  
(Rev. June 2014)  
Department of the Treasury  
Internal Revenue Service

**Application for Determination for  
Adopters of Modified  
Volume Submitter Plans**

(Under sections 401(a) and 501(a) of the Internal Revenue Code)  
▶ Information about the Form 5307 and the instructions is at [www.irs.gov/form5307](http://www.irs.gov/form5307).

OMB No. 1545-0200

For IRS Use Only

For Internal Use Only

Review the Procedural Requirements Checklist before completing this application.

**Complete lines 1j-1m and 2h-2k only if you have a foreign address, see instructions.****1a** Name of plan sponsor (employer if single-employer plan)
**b** Address of plan sponsor
**c** City
**d** State
**e** ZIP

**f** Employer identification number (EIN)
**g** Telephone number
**h** Fax number
**i** Employer's tax year end (MM)
**j** City or town
**k** Country name
**l** Province/country
**m** Foreign postal code

**2a** Person to contact. If a Power of Attorney is attached, mark box and do not complete this line.   
Contact person's name

**b** Contact person's address
**c** City
**d** State
**e** ZIP code

**f** Telephone number
**g** Fax number
**h** City or town
**i** Country name
**j** Province/country
**k** Foreign postal code

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 ▶**

Type or print name

Type or print title

Date ▶

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11832Y

Form **5307** (Rev. 6-2014)

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

- 1 - Initial Qualification — New Plan
- 2 - Initial Qualification — Existing Plan
- 3 - Request after Initial Qualification

**b** If 3a is "1" or "2," enter the date the plan was initially adopted.

- c**  **Yes**  **No** Does the VS practitioner have the authority to amend on behalf of the adopting employer?
- d**  **Yes**  **No** Does the plan have a determination letter (DL) or did the plan rely on the opinion or advisory letter for the plan's remedial amendment cycle (RAC) immediately preceding the cycle in which the application is filed?

If the plan relied on a DL, complete (i) and (ii).  
 If the plan relied on an opinion or advisory letter, go to line 3e.  
 If the plan did not have a DL or did not rely on the opinion or advisory letter, go to line 3f.

- (i) Date the letter was issued
- (ii) Year of the Cumulative List considered in the letter

**e** If the plan relied on a favorable opinion or advisory letter as an "identical adopter" of a pre-approved plan for the plan's RAC immediately preceding the cycle in which the application is submitted, complete the following:

- (i) Name of sponsor or practitioner
- (ii) Date of opinion/advisory letter
- (iii) Serial # of opinion/advisory letter

**f**  **Yes**  **No** Do any amendments not considered in a prior DL have any discretionary provisions?  
 If "Yes," and the amendment contains only discretionary provisions, mark an "X," in column (v) in the table.  
 If "Yes," and the amendment contains both interim and discretionary provisions, mark an "X" in columns (iv) and (v) in the table.

**g** Complete the following table. If additional space is needed, attach a separate sheet of paper the same size, label it "Attachment to 3g" using the same format as below.

	(i) Amendment ID	(ii) Effective Date (MM/DD/YYYY)	(iii) Adoption Date (MM/DD/YYYY)	Type of Amendment		(vi) Power to Amend on Behalf of	(vii) Due Date of Tax Return (including extensions) (MM/DD/YYYY)
				(iv) Interim Amnd.	(v) Discr. Amnd.		
3g(1)							
3g(2)							
3g(3)							
3g(4)							
3g(5)							
3g(6)							
3g(7)							
3g(8)							
3g(9)							
3g(10)							

**h** List total amendments on line 3g.

**i** Designate the specific tax return that the employer uses to file its federal income tax return.

**4a** Name of plan (Plan name cannot exceed 70 characters, including spaces.)

**b** Enter 3-digit plan number

**c** Enter the month on which the plan year ends (MM)

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

**e** Enter number of participants

(If 100 or less, go to line 4f. Otherwise, go to line 5a.)

**f**  **Yes**  **No** Does the plan sponsor have no more than 100 employees who received at least \$5,000 of compensation for the preceding year?

If "Yes," go to line 4g.

If "No," go to line 5a.

**g**   Is at least one employee a nonhighly compensated employee?

**5a**  Indicate the type of plan by entering the number from the list below.  
(Use the lowest number from the list below applicable to the plan.)

1 — defined benefit but not cash balance  
2 — money purchase

3 — target benefit  
4 — 401(k)

5 — profit sharing plan

**Yes** **No**

**b(1)**   If the response to 5a was "1," "2," or "3," was the plan's normal retirement age below 62 any time after 5/22/07?  
If "Yes," go to line 5b(2).  
If "No," go to line 6a.

**b(2)**   Has the employer made a good faith determination that the plan's normal retirement age is not lower than an age that reasonably represents the typical retirement age for the industry in which the covered workforce is employed? If "Yes," attach required statement. *Governmental plans see instructions.*

**6a(1)**   Is the plan sponsor a member of an affiliated service group, controlled group of corporations, or a group of trades or businesses under common control within the meaning of section 414(b) or (c)?  
If "Yes," attach the required statement.

**a(2)**   Is the plan sponsor a foreign entity or is the plan sponsor a member of an affiliated service group, controlled group of corporations, or a group of trades or businesses under common control within the meaning of section 414(b) or (c) that includes a foreign entity?

**b**   Is this a governmental plan under section 414(d)?

**c(1)**   Is this a church plan under section 414(e)?  
If "Yes," go to line 6(c)(2).  
If "No," go to line 6d.

**c(2)**   Was an election made by the church to have participation, vesting, funding, etc. provisions apply in accordance with section 410(d)?

**d**   Does this plan benefit any collectively bargained employees under Regulations section 1.410(b)-6(d)(2)?

**e**   Is this an insurance contract plan under section 412(e)(3)?

**7**   Have interested parties been given the required notification of this application?

- |  | Yes  | No                       |   |
|--|--|--------------------------|---|
| 8a   | <input type="checkbox"/>   | <input type="checkbox"/> | Is a separate DL application for this plan currently pending before the IRS?  |
| b  | <input type="checkbox"/>   | <input type="checkbox"/> | Is this application being filed during the applicable two-year window announced by the Service?   |
| 9a   | <input type="checkbox"/>   | <input type="checkbox"/> | Does this plan satisfy one of the design-based safe harbor requirements for contributions or benefits under Regulations section 1.401(a)(4)-2(b) or 3(b)?<br>If "Yes," go to line 9b.<br>If "No," go to line 10a. |
| b  | <input type="checkbox"/>   | <input type="checkbox"/> | Is this an election for a determination regarding a design-based safe harbor?<br>If "Yes," complete lines 9c through 9e.<br>If "No," go to line 10a.  |
| c Enter the letter ("A" - "E") from the list below that identifies the safe harbor intended to be satisfied.                         |  |                          |   |
| <input type="checkbox"/>   |  |                          | A = 1.401(a)(4)-2(b)(2) defined contribution (DC) plan with a 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   |
| d  | <input type="checkbox"/>   | <input type="checkbox"/> | Does this plan satisfy one of the safe harbor definitions of compensation under Regulation sections 1.414(s)-1(c)(2) or (3)?  |
| e List the plan sections that satisfy the design-based safe harbor (including, if applicable, the permitted disparity requirements). |  |                          |   |
|  |  |                          |   |
| 10a  | <input type="checkbox"/>   | <input type="checkbox"/> | Does this plan have a cash or deferred arrangement (CODA)?<br>If "Yes," go to line 10b(1).<br>If "No," go to line 10e.  |
| b(1)   | <input type="checkbox"/>   | <input type="checkbox"/> | Does the CODA satisfy a safe harbor?<br>If "Yes," go to line 10b(2).<br>If "No," go to line 10d.  |
| b(2)   | Indicate by using the corresponding number from the instructions, the type of section 401(k) safe harbor that was satisfied. |                          |   |
| <input type="checkbox"/>   |  |                          | 1. 401(k)(12)(B)  |
|  |  |                          | 2. 401(k)(12)(C)  |
|  |  |                          | 3. 401(m)(11)(B)  |
| c  | <input type="checkbox"/>   | <input type="checkbox"/> | Does this plan contain a qualified automatic contribution arrangement (QACA) within the meaning of section 401(k)(13)?  |
| d  | <input type="checkbox"/>   | <input type="checkbox"/> | Does this plan contain an eligible automatic contribution arrangement (EACA) within the meaning of section 414(w)?  |
| e  | <input type="checkbox"/>   | <input type="checkbox"/> | Does this plan have matching contributions within the meaning of section 401(m)?<br>If "Yes," go to line 10f.<br>If "No," go to line 10g.   |
| f  | <input type="checkbox"/>   | <input type="checkbox"/> | Does this plan satisfy the section 401(m) safe harbor?  |
| g  | <input type="checkbox"/>   | <input type="checkbox"/> | Does this plan have after-tax employee voluntary contributions within the meaning of section 401(m)?  |
| 11   | <input type="checkbox"/>   | <input type="checkbox"/> | Does this plan utilize the permitted disparity rules of section 401(l)?   |
| 12   | <input type="checkbox"/>   | <input type="checkbox"/> | Is this plan part of an offset arrangement with any other plans?<br>If "Yes," attach the required statement.  |

	Yes	No	
13	<input type="checkbox"/>	<input type="checkbox"/>	Has this plan been involved in a merger, consolidation, spinoff, or a transfer of plan assets or liabilities that was not considered under a previous DL? If "Yes," submit the required attachment.
14a	<input type="checkbox"/>	<input type="checkbox"/>	Has the plan been amended or restated to change the plan from a DB plan to a DC plan? If "Yes," go to line 14b. If "No," go to line 15a.
b	<input type="checkbox"/>	<input type="checkbox"/>	Was the change considered in a prior DL? If "No," attach a statement explaining the change.
15a	<input type="checkbox"/>	<input type="checkbox"/>	Does the plan sponsor maintain any other qualified plans under section 401(a)? If "Yes," attach required statement and complete lines 15b and 15c. If "No," go to line 16.
b(1)	<input type="checkbox"/>	<input type="checkbox"/>	Does the plan sponsor maintain another plan of the same type (i.e. both this plan and the other plan are DC plans or both are DB plans) that covers non-key employees who are also covered under this plan? If "No," go to line 15c(1). If "Yes," when the plan is top-heavy, do non-key employees covered under both plans receive the top-heavy minimum contribution or benefit under:
b(2)	<input type="checkbox"/>	<input type="checkbox"/>	This plan, or
b(3)	<input type="checkbox"/>	<input type="checkbox"/>	The other plan?
c(1)	<input type="checkbox"/>	<input type="checkbox"/>	If this is a DC plan, does the plan sponsor maintain a DB plan (or if this is a DB plan, does the plan sponsor maintain a DC plan) that covers non-key employees who are also covered under this plan? If "No," go to line 16. If "Yes," when the plan is top-heavy, do non-key employees covered under both plans receive:
c(2)	<input type="checkbox"/>	<input type="checkbox"/>	The top-heavy minimum benefit under the DB plan,
c(3)	<input type="checkbox"/>	<input type="checkbox"/>	At least a 5% minimum contribution under the DC plan,
c(4)	<input type="checkbox"/>	<input type="checkbox"/>	The minimum benefit offset by benefits provided by the DC plan, or
c(5)	<input type="checkbox"/>	<input type="checkbox"/>	Benefits under both plans, using a comparability analysis, at least equal to the minimum benefit.
16	<input type="checkbox"/>	<input type="checkbox"/>	Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit? If "Yes," attach the required statement.
	Yes	No	NA
17	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> If this is a DC plan, are trust earnings and losses allocated on the basis of account balances? If "No," attach a statement explaining how they are allocated.
	Yes	No	
18	<input type="checkbox"/>	<input type="checkbox"/>	Is any issue involving this plan currently pending or has any issue related to this plan been resolved during the current RAC by: (1) Internal Revenue Service, (2) Department of Labor, (3) Pension Benefit Guaranty Corporation, (4) Any court (including bankruptcy), or (5) The Voluntary Correction Program of the Employee Plans Compliance Resolution System. If "Yes," attach a statement with the contact person's name (IRS Agent, DOL Investigator, etc.) and telephone number.

## 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.

- |     | Yes                      | No                       |   |
|-----|--------------------------|--------------------------|---|
| 1.  | <input type="checkbox"/> | <input type="checkbox"/> | Is Form 8717, User Fee for Employee Plan Determination Request, attached to your submission?  |
| 2.  | <input type="checkbox"/> | <input type="checkbox"/> | Is the appropriate user fee for your submission attached to Form 8717?  |
| 3.  | <input type="checkbox"/> | <input type="checkbox"/> | 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. 2013-4, 2013-1 I.R.B. 126, updated annually.) |
| 4.  | <input type="checkbox"/> | <input type="checkbox"/> | Is a copy of your plan's latest determination letter or advisory letter, if any, attached?  |
| 5.  | <input type="checkbox"/> | <input type="checkbox"/> | Have you included a copy of the plan, trust, and all amendments adopted or effective during the current RAC?  |
| 6.  | <input type="checkbox"/> | <input type="checkbox"/> | Is the EIN of the plan sponsor/employer (NOT the trust's EIN) entered on line 1i?   |
| 7.  | <input type="checkbox"/> | <input type="checkbox"/> | If line 5b(2) is "Yes," have you attached the required statement?   |
| 8.  | <input type="checkbox"/> | <input type="checkbox"/> | If you answered "Yes" to line(s) 6a(1) have you included the information requested in the instructions?   |
| 9.  | Have you included:       |                          |   |
|     | <input type="checkbox"/> | <input type="checkbox"/> | A copy of the plan document and adoption agreement, if applicable;  |
|     | <input type="checkbox"/> | <input type="checkbox"/> | The current advisory letter;  |
|     | <input type="checkbox"/> | <input type="checkbox"/> | A list of modifications;  |
|     | <input type="checkbox"/> | <input type="checkbox"/> | A copy of the trust instrument; and   |
|     | <input type="checkbox"/> | <input type="checkbox"/> | A copy of all amendments?   |
| 10. | <input type="checkbox"/> | <input type="checkbox"/> | Have interested parties been given the required notification of this application? Make sure line 7 is completed.  |
| 11. | <input type="checkbox"/> | <input type="checkbox"/> | If line 12 is "Yes," is the required statement attached?  |
| 12. | <input type="checkbox"/> | <input type="checkbox"/> | If line 13 is "Yes," is the required statement attached?  |
| 13. | <input type="checkbox"/> | <input type="checkbox"/> | If line 14b is "No," is the required statement attached?  |
| 14. | <input type="checkbox"/> | <input type="checkbox"/> | If line 15a is "Yes," is the required statement attached?   |
| 15. | <input type="checkbox"/> | <input type="checkbox"/> | If line 16 is "Yes," is the required statement attached?  |
| 16. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17 is "No," is the required statement attached?   |
| 17. | <input type="checkbox"/> | <input type="checkbox"/> | If line 18 is "Yes," is the required statement attached?  |
| 18. | <input type="checkbox"/> | <input type="checkbox"/> | Is the application signed and dated? (Stamped signatures are not acceptable; see Rev. Proc. 2013-4 updated annually.)   |