

Application for Determination for Terminating Plan

OMB No. 1545-0202

(Under sections 401(a) and 501(a) of the Internal Revenue Code)
▶ Information about Form 5310 and its instructions is at www.irs.gov/form5310.

Review instructions and the Procedural Requirements Checklist before completing this application.

For Internal Use Only

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 code

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 ▶ _____

Date ▶

Type or print name

Type or print title

3a (1) **Yes** **No**
 Is this plan a pre-approved Volume Submitter (VS) plan that relied on the advisory letter for the immediately preceding remedial amendment cycle (RAC)?

(2) Is this plan a pre-approved Master & Prototype Plan (M&P) plan that relied on the opinion letter for the immediately preceding RAC?

If line 3a(1) or 3a(2) is "Yes," then complete lines 3(a)(3), (4) and (5).

If "No," go to line 3b.

(3) Name of sponsor or practitioner

(4) Date of opinion/advisory letter

(5) Serial # of opinion/advisory letter

b If the plan is a VS plan, does the VS practitioner have the authority to amend on behalf of the adopting employer?

c Is the plan an individually designed plan that is eligible for the six-year RAC?

d **Yes** **No** **NA**
 Does the plan have a determination letter (DL) for the plan's RAC preceding the cycle in which this application is filed?

If "Yes," complete lines 3d(i), (ii), and (iii) below.

If "No," go to line 3e.

(i) Date the letter was issued

(ii) Year of the Cumulative List considered in the letter

(iii) Expiration date of the letter

(Line 3 continued)

Yes **No**

e 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.

f Complete the following table (for (iv), (v), and (vi) mark with an "X" in the applicable boxes). If additional space is needed, attach a separate sheet of paper the same size, label it "Attachment to 3f" using the same format as below.

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

g List total amendments on line 3f

h Designate the specific tax return that the employer uses to file its return

4a Name of plan (plan name cannot exceed 70 characters, including spaces):

b Enter 3-digit plan number **c** Enter month on which the plan year ends (MM)

d Enter plan's original effective date **e** Enter number of participants
If 100 or less, complete line 4f. Otherwise, go to line 5

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(1).

g Is at least one employee a non highly compensated employee?

5a (1) Was this application filed in connection with a plan termination?
If "Yes," attach copies of all actions taken to terminate the plan.
If "No," do not submit this application.

(2) Proposed date of plan termination **(3)** Date of board of directors action (or other documentation) formally terminating the plan

b Will plan assets be distributed as soon as administratively feasible?

c (1) Will plan assets be, or have plan assets been, returned to the employer?
If "Yes," complete lines 5c(2) and (3).
If "No," go to line 6a.

(2) Enter the estimated amount of plan assets to be returned to the employer

(3) Has the employer established or does the employer intend to establish a Qualified Replacement Plan?

6a 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 – Pension Equity Plan (PEP) | 5 – ESOP | 9 – 401(k) |
| 2 – cash balance conversion | 6 – money purchase | 10 – profit sharing plan |
| 3 – cash balance (not converted) | 7 – target benefit | |
| 4 – defined benefit but not cash balance | 8 – stock bonus | |

(Line 7 continued)

(4) Enter the EIN of the employer submitting the controlling plan. **(5)** Enter the 3-digit plan number of the controlling plan.

8a **Yes** **No** Have interested parties (as defined in Regulations section 1.7476-1(b)(5)) been given the required notification of this application?

If "Yes," complete line 8b.

If "No," go to line 9.

b If line 8a is "Yes," enter the date of notification. **9** Is a separate DL application for this plan currently pending before the IRS?**10a** 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)?

If "Yes," go to line 10b.

If "No," go to line 11a.

b Is this an election for a determination regarding a design-based safe harbor?

If "Yes," complete lines 10c through 10e.

If "No," go to line 11a.

c Enter the letter ("A" - "E") 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**d** Does this plan satisfy one of the safe harbor definitions of compensation under Regulations sections 1.414(s)-1(c)(2) or (3)?**e** List the plan section(s) that satisfy the design-based safe harbor (including, if applicable, the permitted disparity requirements):**11a** Does this plan have a cash or deferred arrangement (CODA)?

If "Yes," go to line 11b(1).

If "No," go to line 11e.

b (1) Does the CODA satisfy a safe harbor?

If "Yes," go to line 11b(2).

If "No," go to line 11d.

(2) Indicate by using the corresponding number from the instructions the type of 401(k) safe harbor that was satisfied. **1.** 401(k)(12)(B)**2.** 401(k)(12)(C)**3.** 401(m)(11)(B)

(Line 11 continued)

c **Yes** **No** Does this plan contain a qualified automatic contribution arrangement (QACA) within the meaning of section 401(k)(13)?

d Does this plan contain an eligible automatic contribution arrangement (EACA) within the meaning of section 414(w)?

e Does this plan have matching contributions within the meaning of section 401(m)?
If "Yes," go to line 11f.
If "No," go to line 11g.

f Does this plan satisfy the section 401(m) safe harbor?

g Does this plan have after-tax employee voluntary contributions (section 401(m))?

h Does this plan utilize the permitted disparity rules of section 401(l)?

i Is this plan part of an offset arrangement with any other plans?
If "Yes," attach the required statement.

j Is the plan part of an eligible combined plan arrangement within the meaning of section 414(x)?
If "Yes," include the EIN and Plan # of the other plan.

EIN: Plan #:

12 **Yes** **No** Has this plan been involved in a merger, consolidation, spinoff, termination re-establishment, or a transfer of plan, assets or liabilities that was not considered under a previous DL?
If "Yes," submit the required attachment.

13a Was the plan amended or restated to change the plan type?
If "Yes," go to line 13b.
If "No," go to line 14.

b Was the change considered in a prior DL?
If "No," attach a statement explaining the change.

14 Indicate the reason for termination by marking the letter from the list below:

- a. Change in ownership by merger
- b. Liquidation or dissolution of employer
- c. Change in ownership
- d. Adverse business conditions (attach an explanation).

e. Adoption of new plan. Enter type of new plan . . . ▶

f. Other (specify) ▶

15 Last employer/sponsor contribution to the plan. Complete the following:

(a) Enter date (b) Amount (c) For plan year ending

16a Enter the total number of participants employed at any time during the plan year of termination and each of the 5 prior plan years on the schedule below. If all such participants were fully vested at all times during such years, do not complete lines 16a(1) through 16a(5), and instead enter "0" in line 6 of columns (i), (ii), (iii), (iv), (v) and (vi).

Enter Plan Year End ▶	(i)	(ii)	(iii)	(iv)	(v)	(vi)
a(1) Number at end of prior plan year						
a(2) Number added during the plan year						
a(3) Total. Add lines (1) and (2)						
a(4) Number dropped during the plan year						
a(5) Number at end of plan year. Subtract line (4) from line (3)						
a(6) Total number of participants in this plan separated from vesting service during the plan year without full vesting						

Yes No

b Did line 16(a)(6) indicate that a participant separated without full vesting in the year of termination or any of the past 5 years?

If "Yes," attach a statement that provides the following information for each participant who had a severance from employment without full vesting:

- | | | |
|----------------------------|---|-----------------------------|
| (1) Name of participant | (5) Years of vesting | (8) Amount of distribution |
| (2) Date of hire | (6) Vesting percentage | (9) Date of distribution |
| (3) Date of termination | (7) Account balance or accrued benefit at the time of severance from employment | (10) Reason for termination |
| (4) Years of participation | | |

Note. Amounts in b(7) and b(8) should not include elective deferrals.

17 Miscellaneous:

Yes No

- a** As a result of the termination, are accrued benefits or account balances nonforfeitable as required under section 411(d)(3)?
- b** Do any amendments or actions that were not considered in a prior DL eliminate or reduce any section 411(d)(6) protected benefits? If "Yes," attach required statement.
- c** 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?
- d** 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? Answer "No" if the plan does not include subsidized benefits.
- e** Were any plan assets contributed in the form of, or invested in, obligations or property of the employer including any controlled group of corporations or group of trades or businesses under common control? If "Yes," attach a statement explaining how assets were valued.

(Line 17 continued)

- f** (1) **Yes** **No** Will distributions be made in a form other than cash, annuity contracts, and/or readily tradable marketable securities?
- If line 17f(1) is "Yes," complete lines 17f(2) and (3) below and attach a statement explaining how assets were valued and how assets will be allocated.
If line 17f(1) is "No," skip to line 17g.

- (2) Were all participants given the option of taking this type of distribution?

- (3) Which section of the plan allows for this type of distribution?

If this is a DB plan, attach copies of the Adjusted Funding Target Attainment Percentage (AFTAP) certification(s) and the Schedule SB (Form 5500), Single-Employer Defined Benefit Plan Actuarial Information, for the year of termination and the prior two plan years and answer lines 17g(1) through 17g(3). If this is not a single employer DB plan that must comply with section 436, skip to line 17(h)(1).

- g** (1) Did the participants receive the proper notification under ERISA 101j?
- (2) Were any accelerated distributions made in any year when the plan was subject to benefit restrictions under section 436(d)?
If 17g(2) is "Yes," attach a statement providing the date and amount of distribution and the application of the limits including remaining and deferred amounts.

- (3) Was the plan amended to increase liability for benefits that would result in an AFTAP below 80%?

- h** (1) If this is a DB or money purchase plan, do you estimate there will be an unpaid minimum required contribution or 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 line 17h(1) is "Yes," complete lines 17h(2) through 17h(4) below.
If line 17h(1) is "No," skip to line 17i.

- (2) Is there an estimated accumulated funding deficiency? If "Yes," enter here ►

- (3) Was a Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, filed regarding this funding deficiency?

- (4) Was a funding waiver granted?
If line 17h(3) or h(4) is "Yes," attach a copy of Form 5330 or the waiver ruling.

- i** (1) Will or have any plan assets been returned to the employer?
- (2) Has the terminating plan been involved in a spinoff or other transfer of assets or liabilities subject to 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 and complete lines 17i(3) through 17i(5).
If "No," go to line 17i(6).

- (3) Was notice filed with the IRS on Form 5310-A, Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business?

(Line 17 continued)

- | | Yes | No | |
|--------------|--|--------------------------|--|
| (4) | <input type="checkbox"/> | <input type="checkbox"/> | Are the accrued benefits of all participants, in the other plan(s) included in line 17i(2), fully vested and nonforfeitable as of the date of termination? |
| (5) | <input type="checkbox"/> | <input type="checkbox"/> | Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits, as of the date of this plan termination, of all participants in the other plan(s) included in line 17i(2)? |
| (6) | <input type="checkbox"/> | <input type="checkbox"/> | Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits of all participants in this plan?
If "Yes," attach a statement providing the dates and amounts of these cash distributions or purchase of annuity contracts. |
| (7) | <input type="checkbox"/> | <input type="checkbox"/> | If this is a DB 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 DB plan of the employer?
If "Yes," go to line 17i(8).
If "No," go to line 17i(9). |
| (8) | <input type="checkbox"/> | <input type="checkbox"/> | Does the new or existing transferee plan which received plan assets give full prior service credit for vesting and benefit entitlement purposes? |
| (9) | <input type="checkbox"/> | <input type="checkbox"/> | Did the employer previously receive a reversion of assets upon termination of a DB plan in the past 15 years?
If "Yes," attach an explanation. |
| j (1) | <input type="checkbox"/> | <input type="checkbox"/> | Did any plan participant during the current plan year or in the 5 prior plan years receive a single-sum distribution or have an annuity contract purchased by the plan from an insurance company on his behalf? |
| (2) | If line 17j(1) is "Yes," state the largest amount distributed or applied to purchase an annuity contract.
<div style="border: 1px solid black; height: 20px; width: 400px; margin-top: 5px;"></div> | | |
| k (1) | <input type="checkbox"/> | <input type="checkbox"/> | Does the value of plan assets at termination exceed the present value of the plan's liabilities within the meaning of section 401(a)(2)?
If "Yes," complete line 17k(2).
If "No," skip to line 17l. |
| (2) | <input type="checkbox"/> | <input type="checkbox"/> | Is the excess value the result of a change in the plan provisions other than the termination of the plan? |
| l | <input type="checkbox"/> | <input type="checkbox"/> | If the plan has been top-heavy, have top-heavy minimum benefits accrued or minimum contributions been made for non-key employees? |
| m | <input type="checkbox"/> | <input type="checkbox"/> | Do you maintain any other qualified plan under section 401(a)?
If "Yes," attach required statement. |
| | Yes | No | N/A |
| n (1) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | For DC plans—Is this an applicable DC plan as defined in Regulations section 1.401(a)(35)-1(f)(2)? | | |
| (2) | If this is an applicable DC plan enter the section of the plan that contains the diversification language.
<div style="border: 1px solid black; height: 20px; width: 400px; margin-top: 5px;"></div> | | |
| (3) | If the plan satisfies one of the exceptions noted in line 17n of the instructions, enter the relevant section(s) of the plan.
<div style="border: 1px solid black; height: 20px; width: 400px; margin-top: 5px;"></div> | | |

18 **Yes** **No**
 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 Resolution 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.

19 Enter the information listed on lines 19a through 19c for the plan year of termination and the 5 prior plan years on the following schedule.

Enter Plan Year ►	(i)	(ii)	(iii)	(iv)	(v)	(vi)
a Employer contributions (do not include elective deferrals)						
b Forfeitures						
c Qualified transfer/rollover amount(s) received						

20 Indicate how distributions will be made on termination (mark the applicable box(es)):

- (1) In accordance with the plan provisions including notices and consents.
- (2) Qualified Replacement Plan
- (3) Transfer of assets and liabilities to another plan
- (4) Other (specify)

21 Statement of net assets available to pay benefits as of the proposed date of plan termination or latest valuation date. All "Other" items must be fully explained in an attachment.

Date of valuation ►

Assets			
a	Total noninterest-bearing cash	21a	
b	Receivables:		
	(1) Employer contributions	21b(1)	
	(2) Participant contributions	21b(2)	
	(3) Income	21b(3)	
	(4) Other (Attach a detailed explanation)	21b(4)	
	(5) Allowance for doubtful accounts	21b(5)	
	(6) Total. Add 21b(1) through 21b(4) and subtract 21b(5) ►	21b(6)	

(Line 21 continued)

Assets (continued)

c	General Investments:		
	(1) Interest-bearing cash (including money market funds)	21c(1)	
	(2) Certificate of deposit	21c(2)	
	(3) U.S. Government securities	21c(3)	
	(4) Corporate debt instruments	21c(4)	
	(5) Corporate stocks	21c(5)	
	(6) Partnership/joint venture interests	21c(6)	
	(7) Real estate:		
	(A) Income-producing	21c(7)(A)	
	(B) Nonincome-producing	21c(7)(B)	
	(8) Loans (other than to participants) secured by mortgages	21c(8)	
	(9) Loans to participants	21c(9)	
	(10) Other Loans	21c(10)	
	(11) Value of interest in registered investment companies	21c(11)	
	(12) Value of funds held in insurance company general account	21c(12)	
	(13) Other	21c(13)	
	(14) Total. Add lines 21c(1) through 21c(13) ▶	21c(14)	
d	Employer-related investments:		
	(1) Employer Securities	21d(1)	
	(2) Employer real property	21d(2)	
e	Building equipment and other property used in plan operation	21e	
f	Total assets. Add lines 21a, 21b(6), 21c(14), 21d(2), and 21e ▶	21f	
	Liabilities		
g	Benefit claims payable	21g	
h	Operating payables	21h	
i	Acquisition indebtedness	21i	
j	Other liabilities	21j	
k	Total liabilities. Add lines 21g through 21j ▶	21k	
	Net Assets		
l	Net Assets. Subtract line 21k from line 21f ▶	21l	

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 Letter 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 DL, or if the plan is based on a pre-approved plan, is a copy of the opinion 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 application signed and dated? |
| 7. | <input type="checkbox"/> | <input type="checkbox"/> | Is the EIN of the plan sponsor/employer (NOT the trust's EIN) entered on line 1f? |
| 8. | <input type="checkbox"/> | <input type="checkbox"/> | Have interested parties been given the required notification of this application? Make sure line 8a is completed. |
| 9. | <input type="checkbox"/> | <input type="checkbox"/> | Have you included a copy of the Board of Director's Resolution or other documentation formally terminating the plan? |
| 10. | <input type="checkbox"/> | <input type="checkbox"/> | If line 7a(1) is "Yes," is the required statement attached? |
| 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 13b is "No," is the required statement attached? |
| 13. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17b is "Yes," is the required statement attached? |
| 14. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17e is "Yes," is the required statement attached? |
| 15. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17f(1) is "Yes," is the required statement attached? |
| 16. | <input type="checkbox"/> | <input type="checkbox"/> | If this is a DB plan, is the Schedule SB (Form 5500) and AFTAP certification(s) attached? |
| 17. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17g(2) is "Yes," is the required statement attached? |
| 18. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17h(4) is "Yes," is the required copy of Form 5330 or any funding waiver ruling attached? |
| 19. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17i(2) is "Yes," is the required statement attached? |
| 20. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17i(6) is "Yes," is the required statement attached? |
| 21. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17i(9) is "Yes," is the required statement attached? |
| 22. | <input type="checkbox"/> | <input type="checkbox"/> | If line 17(m) is "Yes," is the required statement attached? |
| 23. | <input type="checkbox"/> | <input type="checkbox"/> | If line 18 is "Yes," is the required statement attached? |
| 24. | <input type="checkbox"/> | <input type="checkbox"/> | If line 19 is completed, is the required statement and other documentation attached, if applicable? |
| 25. | <input type="checkbox"/> | <input type="checkbox"/> | If any portion of line 21 is completed as "Other," is the required statement attached? |
| 26. | <input type="checkbox"/> | <input type="checkbox"/> | Is the application signed and dated? (Stamped signatures are not acceptable; see Rev. Proc. 2013-4 updated annually.) |