

Instructions for Form 5310

(Rev. December 2013)



Department of the Treasury
Internal Revenue Service

Application for Determination for Terminating Plan

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

Future Developments

For the latest information about developments related to Form 5310 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5310.

What's New

The form and the instructions have undergone revisions in the format and the information required. Some of the revisions were made under Announcement 2011-82, 2011-52 I.R.B. 1052 which eliminated demonstrations regarding coverage and nondiscrimination requirements.

Note. Rev. Proc. 2013-6, 2013-1 I.R.B. 198, available at www.irs.gov/irb/2013-01_IRB/ar11.html as updated by Ann. 2013-13, 2013-9 I.R.B. 532, available at www.irs.gov/irb/2013-09_IRB/ar11.html and Ann. 2013-15, 2013-11 I.R.B. 652, available at www.irs.gov/irb/2013-11_IRB/ar19.html contains the guidance under which the determination letter (DL) program is administered. The Rev. Proc. is updated annually and can be found in the Internal Revenue Bulletin (I.R.B.). The application should be filed under Rev. Proc. 2007-44, 2007-28 I.R.B. 54 available at www.irs.gov/irb/2007-28_IRB/ar12.html (as revised by Ann. 2011-82), and Rev. Proc. 2013-6, as updated.

Review these documents before completing the application.

Disclosure Request by Taxpayers

A taxpayer can authorize the IRS to disclose and discuss the taxpayer's return and/or return information with any person(s) the taxpayer designates in a written request. Use Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, for this purpose. See Pub. 947, Practice Before the IRS and Power of Attorney, for more information.

Public Inspection

Form 5310 is open to public inspection if there are more than 25 plan participants. The total number of participants must be shown on line 4e. See the instructions for line 4e for a definition of participant.

General Instructions

Purpose of Form

File Form 5310 to request a DL as to the qualified status (under section 401(a) or section 403(a)) of a pension, profit-sharing, or other deferred compensation plan upon plan termination.

Type of Plan

• A defined contribution (DC) plan is a plan that provides an individual account for each participant and for benefits based only on:

1. The amount contributed to the participant's account, and
2. Any income, expenses, gains and losses, and any forfeitures of accounts of other participants that may be allocated to the participant's account.

• A defined benefit (DB) plan is any plan that is not a DC plan.

Who May File

This form may be filed by any of the following:

• Any plan sponsor or administrator of any pension, profit-sharing, or other deferred compensation plan (other than a multi-employer plan covered under Pension Benefit Guaranty Corporation insurance) may file this form to ask the IRS to make a determination on the plan's qualification status at the time of the plan's termination.

Use Form 5300, Application for Determination for Employee Benefit Plan, instead of Form 5310 if the plan sponsor or administrator is filing for a determination but will continue to maintain the trust after termination.

Who May Not File

This form may not be filed for:

• A multi-employer plan covered by PBGC insurance.

- A request on a determination on the plan's qualification status for a partial termination.
- A member of an affiliated service group (ASG). A plan sponsor who is not certain if they are a member of an ASG should not file Form 5310.

Note. In the above cases, use Form 5300 instead of Form 5310.

• An application that is not filed in connection with the plan termination.

Note. An application is deemed to be filed in connection with plan termination if it is filed no later than the later of 1 year from the effective date of termination or 1 year from the date on which the action terminating the plan is adopted. The application cannot be filed later than 12 months from the date of distribution of substantially all plan assets in connection with the termination of the plan.

Where To File

File Form 5310 at the address indicated below:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Requests shipped by express mail or a delivery service should be sent to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

Private Delivery Services. You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following:

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air

A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter "private delivery service" in the search box.

The private delivery service can tell you how to get written proof of the mailing date.

How To Complete the Application

The application must be completed and signed by the employer, plan administrator, or authorized representative.

Note. Stamped signatures are not acceptable.

Incomplete applications may be returned to the applicant. It is important that an appropriate response be entered for each line item unless instructed otherwise. When completing the application, pay careful attention to the following:

- N/A (not applicable) is accepted as a response only if an N/A block is provided.
- If a number is requested, a number must be entered.
- If an item provides a choice of boxes to mark, mark only one box unless instructed otherwise.
- If an item provides a box to mark, written responses are not acceptable.
- The IRS may require additional information.
- The application has formatted fields that will limit the number of characters entered per field.
- All data should be entered in Courier 10 point font to expedite processing.
- Alpha characters should be entered in all capital letters.
- Enter spaces between any words. Spaces do count as characters.
- All date fields are entered as an eight digit field (MM/DD/YYYY).
- Any attachment should refer to the form and line item.

Note. Rev. Proc. 2013-6 publishes the guidance under which the DL program is administered. It is updated annually and can be found in the I.R.B.

What To File

All applications must contain an original signature and be accompanied by the following:

1. A completed Form 5310.
2. A Form 8717, User Fee for Employee Plan Determination Letter

Request, and if applicable a check for the appropriate user fee. Submit a separate check for each application. Make checks payable to the "United States Treasury."

Note. Payments for sanction fees, compliance fees, etc. should be submitted on separate checks.

3. A copy of the plan's last DL, if applicable.
4. A copy of the opinion or advisory letter for the pre-approved plan, and/or adoption agreement and all required attachments and statements.
5. A copy of all amendments made since the last cumulative list listed on the last DL or plan document, if applicable.
6. A copy of any compliance statement(s) or closing agreement(s) regarding this plan made after the last DL.
7. A statement explaining how the amendments affect or change this plan or any other plan maintained by the employer.
8. Copies of all records of actions taken to terminate the plan.
9. Form 6088, Distributable Benefits from Employee Pension Benefit Plans, for all DB plans or underfunded DC plans.

Note. A multiple-employer plan must submit a Form 6088 for each employer who has adopted the plan.

Note. A terminating plan generally does not have to be restated. However, the Service has the discretion to request copies of any amendments during its review of a terminating plan. A plan that terminates after the effective date of a change in law, but prior to the date that amendments are otherwise required, must be amended to comply with the applicable provisions of law from the date on which such provisions become effective with respect to the plan. The plan must be amended in connection with the plan termination to comply with those provisions of law that become effective with respect to the plan or before the date of plan termination, including any amendments made after the date of termination that were required in order to obtain a favorable DL. See also instructions to line 3f.

Note. Do not use staples (except to attach the check to Form 8717), paper clips, binders, or sticky notes. Do not punch holes in the documents.

See *Procedural Requirements Checklist* of this form to ensure that your package is complete before submitting it.

Specific Instructions

Line 1. Enter the name, address, and telephone number of the plan sponsor/ employer.

A plan sponsor means:

- In the case of a plan that covers the employees of one employer, the employer;
- In the case of a plan sponsored by two or more entities required to be combined under section 414(b), (c), or (m), one of the members participating in the plan; or
- In the case of a plan that covers the employees and/or partner(s) of a partnership, the partnership.

Note.

- The name of the plan sponsor/ employer should be the same name that is used when the Form 5500 series annual return/report is filed for this plan. Line 1a is limited to 70 characters.

Line 1f. Enter the 9-digit employer identification number (EIN) assigned to the plan sponsor/employer. This should be the same EIN that is used when the Form 5500 series annual return/report is filed for this plan. For a multiple employer plan, the EIN should be the same EIN that is used by the participating employer when Form 5500 is filed by the employer.



Do not use a social security number or the EIN of the trust.

Line 1i. Enter the two digits representing the month the employer's tax year ends.

Lines 1j through 1m. If a foreign entity, follow the country's practice for entering the name of the city or town, province/country, and the postal code.

Line 2. The contact person will receive copies of all correspondence as authorized in a Form 2848 or Form 8821. Either complete the contact's information on this line, or mark the box and attach a completed Form 2848 or Form 8821.

Lines 2h through 2k. If a foreign contact, follow the country's practice for entering the name of the city or town, province/country, and the postal code.

Line 3b. A VS plan may, but is not required to contain a provision that authorizes the VS practitioner to amend

the plan on behalf of employers who have previously adopted the plan. For purposes of reliance on the advisory letter, the practitioner will no longer have the authority to amend the plan on behalf of the employer as of the date of the adoption of an employer amendment to the plan to incorporate a type of plan not allowable in the VS program or as of the date the Service notifies the practitioner that the plan is an individually designed plan. See section 15.03 of Rev. Proc. 2011-49, 2011-44 I.R.B. 608 available at www.irs.gov/irb/2011-44_IRB/ar08.html.

Line 3c. An individually designed plan is eligible for the 6-year remedial amendment cycle (RAC) if the employer that sponsors the plan and the sponsor of a preapproved M&P or VS plan document jointly executed Form 8905, Certification of Intent To Adopt a Pre-approved Plan, before the end of the plan's 5-year RAC. An individually designed plan is also eligible for the 6-year cycle under certain other circumstances set forth in section 17 of Rev. Proc. 2007-44.

Line 3f. Use the table in this line to list all the amendments to the plan that have been adopted during the RAC of the plan in which the application is submitted (the "current cycle"), other than amendments described in the following paragraph.
Do not list:

- any amendment that was adopted during the current cycle as a condition of a DL for the preceding cycle (but include a copy of the amendment with the application); and/or
- any amendment to a pre-approved plan that was adopted by the sponsor on behalf of the employer and considered by the Service in issuing an opinion or advisory letter for the plan.

Note. If the plan does not have a DL for the preceding RAC, the plan sponsor must include with this application filing copies of interim and discretionary amendments adopted for the preceding cycle. See *What To File*; however, do not list these amendments in the table in line 3f.

Column (i). Note each amendment using an identifying number or name (for example, Amendment 1, or PPA Amendment). An amendment may consist of modifications made to several plan provisions that are adopted on the same date. Two or more amendments with the same adoption date may be grouped and listed on a single line of the table. In this case, enter in column (ii)

the effective date of the amendment with the earliest effective date of any of the grouped amendments.

Column (ii). Enter the date the amendment is actually effective under the plan. For example, if an amendment is effective on the first day of the first plan year beginning on or after January 1, 2013, and the plan year of the plan ends on June 30, the date to be entered in column (ii) is 07/01/2013.

Column (iii). If the amendment is in proposed form enter 09/09/9999.

Column (iv) and (v). Mark with an "X" whether the amendment is an interim or a discretionary amendment. If the amendment contains both interim and discretionary provisions, mark both columns (iv) and (v) with an "X."

Column (vi). For each individual amendment listed, did the pre-approved plan sponsor have the power to amend the plan on behalf of the adopting employer? If "Yes" enter "X" in this column.

Column (vii). Note the due date of the employer's tax return, including extensions, if applicable for the year in which the amendments were adopted. If the relevant amendment is discretionary only, this field should be blank.

Line 3h. Designate the specific tax return the employer uses to file its return. For example, Form 1120, 1040, or Form 990 series (in the case of a tax-exempt employer). For a tax-exempt employer, the section 990 series is a substitute for an income tax return. If no tax return is filed by the entity (such as a governmental employer), write "N/A". See section 5.06(2) of Rev. Proc. 2007-44 for details.

Line 4a. This field is limited to 70 characters, including spaces. Fill in the name as it should appear on the DL to the extent permitted. Keep in mind that "Employees" and "Trust" are not necessary in the plan name and will be left off if space does not permit.

Line 4b. Enter the three-digit plan number. This should be the same number that is used when the Form 5500 annual series return/report is filed.

Line 4c. Plan month means the month in which the plan year ends. Enter the two-digit month (MM).

Line 4e. Enter the total number of participants. A participant is:

1. Any employee participating in the plan, including employees under a section 401(k) qualified cash or deferred

arrangement who are eligible but do not make elective deferrals,

2. Retirees and other former employees who have a nonforfeitable right to benefits under the plan, and

3. The beneficiaries of a deceased employee who is receiving or will in the future receive benefits under the plan. Include one beneficiary for each deceased employee regardless of the number of individuals receiving benefits.

Example. Payment of a deceased employee's benefit to three children is considered a payment to one beneficiary.

Lines 4f and 4g. See Notice 2002-1, 2002-2 I.R.B. 283 (as amplified by Notice 2003-49, 2003-32 I.R.B. 294 and Notice 2011-86, 2011-45 I.R.B. 698), for further details, including how to determine compensation.

Line 5. Attach copies of records of all actions taken to terminate the plan, such as board of directors' resolutions, etc.

Line 5a(1). An application is deemed to be filed in connection with plan termination if it is filed no later than the later of (i) 1 year from the effective date of termination or (ii) 1 year from the date on which the action terminating the plan is adopted. However, in no event can the application be filed later than 12 months from the date of distribution of substantially all plan assets in connection with the termination of the plan.

Line 5b. Assets must be distributed as soon as administratively feasible after the date of termination. See Rev. Rul. 89-87, 1989-2 C.B. 81.

Note. Rev. Proc. 2013-6 contains the guidance under which the DL program is administered, and is updated annually. The application should be filed in accordance with Rev. Proc. 2007-44 (as revised by Ann. 2011-82), and Rev. Proc. 2013-6, as updated.

Line 5c(1). Mark "No" only if there will be no reversion of plan assets to the employer.

Line 5c(3). For the definition of a qualified replacement plan, see section 4980(d)(2).

Line 6a. A Pension Equity Plan (PEP) is a DB plan which, rather than or in addition to expressing the accrued benefit as a life annuity commencing at normal retirement age, defines benefits for each employee as an amount equal to an accumulated percentage of final

pay. Benefits are generally described as a percentage of final pay with the percentage determined as the accumulation of percentage points or lump sum credits received for each year of service. Generally, the accumulated percentage points or lump sum credits are multiplied by final average or career average compensation to determine the lump sum amount.

A cash balance plan is a DB plan which, rather than or in addition to expressing the accrued benefit as a life annuity commencing at normal retirement age, defines benefits for each employee in terms more common to a DC plan, that is, as a single sum distribution amount equal to the employee's hypothetical account balance. Benefits consist of an accumulation of hypothetical allocation credits to an account plus hypothetical accumulated interest credits on that account.

Line 6b(2). If the plan's normal retirement age is below 62, the employer (or trustees in the case of multi-employer plan) must submit a signed statement that this is a good faith determination of the typical retirement age for the industry in which the covered workforce is employed. See Regulations 1.401(a)-1. If this is a governmental plan leave blank.

Line 7a(1). If the employer is a member of a controlled group of corporations, trades or businesses under common control, or an ASG, all employees of the group will be treated as employed by a single employer for purposes of certain qualification requirements. Attach a statement that provides the following in detail:

1. All members of the controlled group,
2. The relationship of each member to the plan sponsor,
3. The type(s) of plan(s) maintained by each employer, and
4. Plans common to all members.

Line 7a(2). Mark "Yes" if the plan sponsor is a member of an ASG, controlled group of corporations or group of trades or businesses under common control within the meaning of section 414(b) or (c); is a foreign entity, a nonresident alien individual, foreign corporations, foreign partnerships, foreign trusts, foreign estates, and any other person that is not a United States person. See sections 1473(5) and 7701(a)(30).

Line 7b. If "Yes," complete only applicable sections of this form. Governmental plans under section 414(d) are exempt from certain qualification requirements and are deemed to satisfy certain other qualification requirements under certain conditions. For example, the nondiscrimination, minimum participation rules, top heavy rules, and minimum funding standards do not apply to governmental plans. In addition such plans meet the vesting rules if they meet the pre-ERISA vesting requirements.

Line 7c. If a church plan has not made such an election, complete only the portions of this form that apply.

A church plan (for which no special election under section 410(d) has been made) is ordinarily not subject to various qualification requirements. Section provisions that do not apply to a nonelecting church plan include section 410 (relating to minimum participation standards), section 411 (relating to minimum vesting standards), section 412 (relating to minimum funding standards for pension plans), and section 4975 (relating to prohibited transactions). In addition, provisions relating to joint and survivor annuities, mergers and consolidations, assignment or alienation of benefits, time of benefit commencement, certain social security increases, withdrawals of employee contributions, and distributions after plan termination, respectively, also do not apply.

Line 7g. If the plan involves a section 401(h) feature, reference the feature in the cover letter and note that this feature is part of the termination application. The cover letter must specifically state the location of plan provisions that relate to the section 401(h) feature.

Line 8. Section 3001 of the Employee Retirement Income Security Act (ERISA) requires the applicants subject to section 410 to provide evidence that each employee who qualifies as an interested party has been notified of the filing of the application. If "Yes" is marked, it means that each employee has been notified as required by Regulations section 1.7476-1. If this is a one-person plan or if this plan is not subject to section 410, a copy of the notice is not required to be attached to this application. If "No" is marked or this line is blank, the application will be returned.

Rules defining "interested parties" and the form of notification are in Regulations section 1.7476-1.

Line 11i. If "Yes," attach a separate statement providing the name, EIN and plan type of the other plan, and a copy of pertinent plan provisions from the related plan regarding the offset.

Line 12. If "Yes," attach a statement that provides the following:

1. Name of plans involved,
2. Type of plan,
3. Date of merger, consolidation, spinoff, or a transfer of plan assets or liabilities, and
4. Verification that each plan involved was qualified at the time of the merger, consolidation, spinoff, or a transfer of plan assets or liabilities.

Note. Verification includes a copy of a prior DL, if any, the appropriate opinion or advisory letter, and adoption agreement/plan document. Otherwise, provide a signed and dated copy of the most recent restatement and any subsequent amendments.

The plan and amendments submitted to verify the plan was qualified prior to the merger, consolidation, spinoff, or a transfer of plan assets or liabilities are for information purposes only and will not be ruled on.

If applicable, file Form 5310-A, Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business, 30 days prior to the merger, consolidation, or transfer of assets or liabilities.

Note. A termination/reestablishment transaction occurs when an employer terminates an overfunded DB plan, receives the excess assets, and then establishes a new DB plan covering the active employee.

Line 14. If "adverse business conditions" is marked as the reason for termination, attach an explanation detailing the conditions that require termination of the plan.

Line 16a. A dropped participant means any participant who has terminated employment even if their benefits have not been distributed.

Enter the number of participants who separated from vesting service with less than 100% vesting in their accrued benefit or account balance. If there is a 20% reduction in participants for any period, attach an explanation as to why

this would not constitute a partial termination.

Line 17b. The accrued benefits of a plan participant may not be reduced on plan termination. A plan amendment (including an amendment terminating a plan) that effectively eliminates or reduces an early retirement benefit or a retirement type subsidy for benefits attributable to pre-amendment service is treated as reducing the accrued benefit of a participant if subsequent to termination the participant could satisfy the conditions necessary to receive such benefits. See section 411(d)(6), Regulations section 1.411(d)-3 and Rev. Rul. 85-6, 1985-1 C.B. 133.

Line 17c. Regulations section 1.401(a)-20, Q&A-2 provides, in part, that the requirements of sections 401(a)(11) and 417 apply to the payments under annuity contracts, not to the distributions of annuity contracts.

Line 17e. Answer "Yes" if any plan assets were contributed in the form of, or invested in, obligations or property of the employer (including any entity related to the employer under section 414(b) or 414(c)).

Line 17g. Section 436 requires the calculation of the Adjusted Funding Target Attainment Percentage (AFTAP) to determine whether the plan is subject to limits on plan amendments, lump sum distributions, or benefit accruals. Attach copies of the AFTAP certification. If the employer has filed for bankruptcy, please provide the type and date of the bankruptcy filing.

Line 17i. All plan liabilities must be satisfied before assets can revert to the employer upon termination of the plan. All liabilities will not be satisfied if the value of retirement-type subsidies are not provided participants who, after the date of the proposed termination, satisfy certain pre-termination conditions necessary to receive such benefits. See section 401(a)(2) and Regulations section 1.401-2(a)(1). The annuity contracts purchased must be guaranteed for each participant. However, in order to maintain qualification of a continuing pension plan, the contracts covering participants' accrued benefits in the plan must not be distributed except in accordance with Regulations section 1.401-1(b)(1)(i).

Line 17i(2). If the answer to this item is "Yes," attach a list that includes the:

1. Name(s) of the plan sponsor(s),
2. Employer or sponsor(s) EIN(s),

3. Administrator's identification number(s),
4. Plan number(s),
5. An explanation of the transaction(s) including:
 - a. The amount(s) of any reversion(s),
 - b. The date(s) of termination, and
 - c. The reason(s) for termination.

Line 17j(1). For this question only, "single-sum distribution" will mean a single payment of the value of a participant's benefits or a series of payments that do not provide substantially equal payments (either alone or in conjunction with other benefit payments) over the life of the participant.

Line 17m. Attach a statement for each plan that includes the following information:

1. Name of plan,
2. Type of plan,
3. Form of plan (standardized, non-standardized, VS, or individually designed),
4. Plan number,
5. Vesting schedule, and
6. Whether the plan has received a DL or an application for a letter is pending with IRS.

Line 17n. Applicable DC plans are required to contain the participant diversification rights under section 401(a)(35). In general, an applicable DC plan means any DC plan that holds publicly traded employer securities. DC plans are required to have plan language reflecting the section 401(a)(35) rights, with exceptions including the following:

1. The terms of the plan do not permit any investments in employer securities.
2. The terms of the plan provide that the plan may invest in employer securities, but only if these securities are held indirectly as part of a broader fund that is:
 - a. a regulated investment company described in section 851(a),
 - b. a common or collective trust fund or pooled investment fund maintained by a bank or trust company supervised by a State or a Federal agency,
 - c. a pooled investment fund of an insurance company that is qualified to do business in a State, or

d. an investment fund managed by an investment manager within the meaning of section (3)(38) of ERISA for a multiemployer plan.

3. The terms of the plan state that the plan is a one-participant retirement plan as defined in section 401(a)(35)(E)(iv).

4. The plan is an ESOP, described in section 4975(e)(7), that does not hold any amounts subject to sections 401(k) or (m) and is separate from any other plan of the employer.

Line 19b. Enter the amount of forfeitures for each of the plan years on the chart. If these forfeitures resulted from a cashout for a year not listed on line 19, attach a statement indicating the year of the cashout.

Line 19c. Enter the amount of transfers and rollovers received from qualified plans (under section 401(a) and/or conduit IRAs) for each of the plan years entered. Submit proof that any rollovers or asset transfers received were from a qualified plan or IRA (for example, DL and timely interim amendments).

Line 21. Complete the statement showing the estimated fair market value of the plan assets and liabilities as of the proposed date of termination or the latest valuation date.

Include and clearly identify all liabilities (other than liabilities for benefit payments due after the date of plan termination) that are unpaid as of the proposed termination date or that are paid or payable from plan assets after the proposed date of plan termination under the provisions of the plan.

Liabilities include expenses, fees, other administrative costs, and benefit payments due and not paid before the proposed termination date or latest valuation date.

Line 21c(4). Include investment securities issued by a corporate entity at a stated interest rate repayable on a particular future date such as most bonds, debentures, convertible debentures, commercial paper, and zero coupon bonds. Do not include debt securities of governmental units or municipalities.

Line 21c(7)(A). Include the current value of real property owned by the plan which produces income from rentals, etc. Do not include this property in line 21e (building equipment, and other property used in plan operations).

Line 21c(9) and (10). Attach a list of outstanding loans from the plan. Include the following information:

1. Signed and dated loan agreement,
2. Dollar amount of each loan(s),
3. Date of loan,
4. Balance of the loan at the date of termination,
5. Account balance prior to the date of the loan,
6. Identify all disqualified persons as described by section 4975(e), and
7. Amortization, and/or
8. Repayment schedule.

Line 21c(12). Include allocated and unallocated contracts including plan-owned life insurance.

Line 21i. "Acquisition indebtedness," for debt-financed property other than real property, means the outstanding amount of the principal debt incurred:

1. By the organization in acquiring or improving the property,
2. Before the acquisition or improvement of the property if the debt was incurred only to acquire or improve the property, or
3. After the acquisition or improvement of the property if the debt

was incurred only to acquire or improve the property and was reasonably foreseeable at the time of such acquisition or improvement. For more details, see section 514(c).

How To Get Forms, Publications, and Assistance

Internet. You can access the IRS website 24 hours a day, 7 days a week at IRS.gov to:

- Download forms, instructions and publications, including accessible versions for people with disabilities.
- Order IRS products.
- Use the [Interactive Tax Assistant](#) (ITA) to research your tax questions. No need to wait on the phone or stand in line. The ITA is available 24 hours a day, 7 days a week, and provides you with a variety of tax information related to general filing topics, deductions, credits, and income. When you reach the response screen, you can print the entire interview and the final response for your records. New subject areas are added on a regular basis. Answers not provided through ITA may be found in [Tax Trails](#), one of the Tax Topics on IRS.gov which contain general individual and business tax information or by searching the [IRS Tax](#)

[Map](#), which includes an **international subject index**. You can use the **IRS Tax Map**, to search publications and instructions by topic or keyword. The IRS Tax Map integrates forms and publications into one research tool and provides single-point access to tax law information by subject. When the user searches the IRS Tax Map, they will be provided with links to related content in existing IRS publications, forms and instructions, questions and answers, and Tax Topics.

- Sign up to receive local and national tax news and more by email. Just click on "subscriptions" above the search box on IRS.gov and choose from a variety of options.

By phone and in person. Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions and publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days. You can also get most forms and publications at your local IRS office.

For questions regarding this form, call the Employee Plans Customer Service, toll-free, at 1-877-829-5500.

Privacy and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Under sections 401, 403, 410, 411, 412, and 414 and their regulations it is our legal right to ask for this information. Section 6109 requires you to provide your identifying number. You are not required to have your plan's qualification status determined by the IRS. However, if you want your plan's qualification status determined by the IRS, you are required to give us the information on this form. We need it to determine your plan's qualification status at the time of the plan's termination. Your failure to provide all of the information requested may prevent processing of this form. Providing false information may subject you to penalties. We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions for use in the administration of their tax laws. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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.

The time needed to complete and file the forms listed below will vary depending on individual circumstances. The estimated average times are:

	Recordkeeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Form 5310	64 hr., 5 min.	21 hr., 35 min.	25 hr., 27 min.
Form 6088	6 hr., 24 min.	1 hr., 12 min.	1 hr., 21 min.

If you have any comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs/. Click on "More Information" and then on "Comment on Tax Forms and Publications." Or you can send your comments to Internal Revenue Service, Tax Forms and Publication Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send these forms to this address. Instead, see *Where To File*.