

# Request for Coverage Determination

This form is used by a plan administrator or plan sponsor of a plan to request that the Pension Benefit Guaranty Corporation determine whether a plan is covered under title IV of the Employee Retirement Income Security Act of 1974 (ERISA). For questions about this form, send an email to Coverage@pbgc.gov or call 800-736-2444 or 202-326-4242.

## Part I. Identifying Information

Plan name

Name of authorized contact person for filer

Plan administrator

Title of contact

Street address of plan administrator

Street address of contact

City, State, and Zip Code of plan administrator

City, State, and Zip Code of contact

Plan sponsor (if different from plan administrator)

Email address of contact

Street address of plan sponsor

Telephone number of contact

Ext.

City, State, and Zip Code of plan sponsor

Filer is:  Plan administrator

Plan sponsor

EIN of plan sponsor

Plan number

## Part II. All Plans, Required Information

- 1 This request is for a determination of  non-coverage or  coverage under title IV of ERISA.
- 2 Check the applicable box(es) that apply to the coverage determination request (see instructions).
  - Substantial owners plan
  - Small professional service employer plan
  - Church plan
  - Other exemption under section 4021(b) of ERISA
  - Puerto Rico-based plan
  - Other
- 3 Has PBGC issued a coverage determination for the plan before?  Yes  No  
If yes, provide an explanation in Part VIII, Narrative Information of the plan's changed circumstances from those of the prior determination.

**Part II. All Plans, Required Information (continued)**

4 The plan is  already established or  proposed but not yet established.

A plan that is proposed but not yet established may use this form to request an opinion from PBGC under a pilot program (see instructions).

5 Check the box to confirm that the required item is attached.

The plan document

Correspondence with the Internal Revenue Service that is relevant to the plan's status as a qualified plan under Internal Revenue Code (Code) section 401(a)

**Part III. Substantial Owners Plans, Required Information**

1 Does the plan cover an individual who is not a substantial owner?

Yes  No (If yes, the plan is likely not eligible for this exemption.)

2 What is the organizational structure of the plan sponsor?

Corporation  Limited liability company (see question below)  Partnership  Sole proprietorship

Other (explain in Part VIII, Narrative Information)

3 If the plan sponsor is a limited liability company, how is it treated for federal tax purposes?

Corporation  Partnership  Disregarded entity (part of its owner's tax return)

4 Check the box to confirm that the required item is attached.

List of the names of all the participants (active, retired, and term vested) in the plan

Documents showing the percentage of ownership interest that each participant currently holds or has held in the plan sponsor during the 60 months before the completion of this form

Documents reflecting any stock options for the plan sponsor (if the plan sponsor is a corporation)

The partnership agreement or other document (e.g. partnership meeting minutes, state government filing) naming the partners (if the plan sponsor is a partnership)

Documents indicating whether the owner's spouse is an employee, director, or manager (if (1) the plan sponsor is a corporation or is taxed as a corporation and (2) the plan covers only the owner and the owner's spouse)

A description of any family relationships between the owner(s) of the plan sponsor and other participants of the plan and the names and the dates of birth of the owners' children (if such family relationships exist)

Documents (e.g. a spreadsheet) showing dates and amounts paid to participants (providing their names) within the past six years

Date of termination or planned date of termination (if the plan has or will be terminated)

5  Check the box to confirm reading Part III of the instructions listing additional required items that PBGC may request.

**Part IV. Small Professional Service Employer Plans, Required Information**

1	Has the plan at any time since September 2, 1974, had more than 25 active participants? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, the plan is not eligible for this exemption.)
2	The website of the plan sponsor (if any): _____
3	Check the box to confirm that the required item is attached. <input type="checkbox"/> Name, principal business, services performed, and organizational structure of every employer involved in establishing and maintaining the plan <input type="checkbox"/> A percentage breakdown of the services performed, including the amount of revenue generated from each service (if the plan sponsor provides multiple services) <input type="checkbox"/> Names, occupations, levels of education, and percentages and periods of ownership of all current owners of the plan sponsor <input type="checkbox"/> Names, occupations, levels of education, and titles of all individuals who control, manage, or direct the plan sponsor <input type="checkbox"/> Educational requirements for the plan sponsor's profession and qualifications such as course work, graduate school, specific state licenses, or similar requirements
4	<input type="checkbox"/> Check this box to confirm reading of Part IV of the instructions listing additional required items that PBGC may request.

**Part V. Church Plans, Required Information**

1	Has the plan made an election under Code section 410(d)? <input type="checkbox"/> Yes <input type="checkbox"/> No
2	Does the plan wish to have title IV of ERISA apply to it? <input type="checkbox"/> Yes <input type="checkbox"/> No
3	Check the box to confirm that the required item is attached. <input type="checkbox"/> The determination from the Internal Revenue Service that the plan is a church plan under Code section 414(e) <input type="checkbox"/> The election made under Code section 410(d)? (if such election has been made)

**Part VI. Puerto Rico-Based Plans, Required Information**

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1	Does each participant in the plan either reside or work primarily in Puerto Rico? <input type="checkbox"/> Yes <input type="checkbox"/> No
2	Has the plan made an election under section 1022(i)(2) of ERISA and 26 CFR 1.401(a)-50? <input type="checkbox"/> Yes <input type="checkbox"/> No
3	Check the box to confirm that the required item is attached. <input type="checkbox"/> Documentation of the election made under 26 CFR 1.401(a)-50 (if such an election has been made) <input type="checkbox"/> The trust document or agreement, group annuity contract, or other financial document(s) funding the plan <input type="checkbox"/> The name and location of the trust and trustee (if the plan is funded by a trust) <input type="checkbox"/> The name of the contract holder (if the plan is funded by a group annuity contract) <input type="checkbox"/> The master trust agreement (if the plan is part of a master trust/ agreement) <input type="checkbox"/> Documentation appointing the plan administrator <input type="checkbox"/> Whether the administrator is an individual, entity, or committee <input type="checkbox"/> The qualification letter(s) from the Puerto Rico Department of Treasury <input type="checkbox"/> Documentation transferring the plan trust to Puerto Rico from elsewhere in the United States and the date when this transfer occurred (if such a transfer took place)

**Part VII. Missing Information**

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If any applicable item listed above is not attached or the request for coverage determination is otherwise lacking information, explain here. If needed, attach extra pages.

<p>Proposed</p>
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**Part VIII. Narrative Information (Optional)**

In the space below, include a supporting statement. If needed, attach extra pages.

Proposed

**Part IX. Certification**

I have personal knowledge of the statements, information, records, and documents provided in the form and attachments.

All of the statements and information I have provided or will provide to the Pension Benefit Guaranty Corporation regarding this filing request are true, correct, and complete to the best of my knowledge.

I understand that knowingly and willfully concealing material facts or making or providing materially false, fictitious, or fraudulent statements or representations to the Pension Benefit Guaranty Corporation may be punishable under 18 U.S.C. § 1001.

\_\_\_\_\_  
Signature of Individual Submitting Form

\_\_\_\_\_  
Name and Title of Individual Submitting Form

\_\_\_\_\_  
Phone Number of Individual Submitting Form

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Employer of Individual Submitting Form