

Application for Determination for Adopters of Modified Nonstandardized Pre-Approved 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.

Review the Procedural Requirements Checklist before completing this application. Submit all required attachments.

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 determination letter submission, including Form 5307 and all accompanying documents, and, to the best of my knowledge and belief, they and the facts presented in support of this application and submission are true, correct, and complete. If the zero dollar user fee is selected, I certify that the application for a determination letter on the qualified status of the plan listed above meets the conditions for exemption from user fees described in section 7528(b)(2)(B) of the Internal Revenue Code. If this is a determination letter submission filed by a representative who is authorized to sign and file this determination letter submission on behalf of a plan sponsor, as provided in an attached Form 2848, the above penalty of perjury statement shall not apply (although the penalties of perjury box should still be marked). However, the authorized representative of the plan sponsor must include a penalties of perjury statement as described in Revenue Procedures 2021-4, Section 6.02(g)(II), signed by the plan sponsor.

SIGN HERE

DATE

10/20/2023

Type or print name

Type or print title

3a 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 3f. Otherwise, go to line 4a.)

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

g Is at least one employee a nonhighly compensated employee?

4a Determination requested for (enter applicable number in box)

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

b **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 RAC in which the application is filed?

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 | 3 - ESOP | 5 - Target benefit plan |
| 2 - Cash balance | 4 - Money purchase | 6 - 401(k) |
| | | 7 - profit sharing plan |

5b (1) If the response to line 5a was "3," mark the applicable box to indicate whether the plan sponsor is a S Corporation or a C Corporation.

S Corp. C Corp.

5b (2) If there has been a change to the corporate status (from S to C or C to S election/revocation), provide the effective date of such change.

6 **Yes** **No** Is this an election for a determination regarding a design-based safe harbor under section 401(a)(4)? If yes, attach required statement (see instructions). If the plan does not satisfy one of the safe harbor definitions of compensation under Regulation sections 1.414(s)-1(c)(2) or (3) this question cannot be answered yes.

7 Have interested parties been given the required notification of this application (attach statement)

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

9 Is this a church plan under section 414(e) that has not elected to have participation, vesting, funding etc. provisions apply in accordance with section 410(d)?

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

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

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

13 Is this plan part of an offset arrangement with any other plans (attach statement)?

14 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 (attach statement)?

15 Has the plan been amended or restated to change the plan type (attach statement)?

16 Is any issue involving this plan currently pending? If "Yes," attach the required statement. See instructions.

Use this list to ensure that your submitted package is complete. The application will be reviewed to determine if it is complete. If your application is incomplete, it will be closed, in which case it won't be returned and any user fee won't be refunded. See Rev. Proc. 2022-4 (updated annually)

- | | Yes | No | |
|----|--------------------------|--------------------------|--|
| 1 | <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. 2022-4, updated annually.) |
| 2 | <input type="checkbox"/> | <input type="checkbox"/> | Is a copy of your plan's latest determination letter or opinion letter, if any, attached? If there is no prior DL, please include the following documents from the prior RAC:

The plan document/adoption agreement (including any applicable opinion letters)
All amendments adopted or effective during the prior RAC |
| 3 | <input type="checkbox"/> | <input type="checkbox"/> | Have you included the following documents for the current RAC?

The plan document/adoption agreement (including any applicable opinion letters)
All amendments adopted or effective during the current RAC |
| 4 | <input type="checkbox"/> | <input type="checkbox"/> | Have you included a list of modifications? (For each modification of the adopted employer, is a separate written representation made by the sponsor that explains how the plan or trust instrument differs from the pre-approved plan and explains the effect of the modification of the pre-approved plan attached?) |
| 5 | <input type="checkbox"/> | <input type="checkbox"/> | Is the EIN of the plan sponsor/employer (NOT the trust's EIN) entered on line 1f? |
| 6 | <input type="checkbox"/> | <input type="checkbox"/> | If line 6 is "Yes," is the required statement attached? |
| 7 | <input type="checkbox"/> | <input type="checkbox"/> | Have interested parties been given the required notification of this application? Complete line 7 and attach statement. |
| 8 | <input type="checkbox"/> | <input type="checkbox"/> | If line 13 is "Yes," is the required statement attached? |
| 9 | <input type="checkbox"/> | <input type="checkbox"/> | If line 14 is "No," is the required statement attached? |
| 10 | <input type="checkbox"/> | <input type="checkbox"/> | If line 15 is "Yes," is the required statement attached? |
| 11 | <input type="checkbox"/> | <input type="checkbox"/> | If line 16 is "Yes," is the required statement attached? |