

Application for Determination for Adopters of Master or Prototype, Regional Prototype or Volume Submitter Plans

Department of the Treasury
Internal Revenue Service

(Under sections 401(a) and 501(a) of the Internal Revenue Code)

OMB No. 1545-0200
Expires: 4-30-96

For IRS Use Only

File folder
number ▶

Case number ▶

File page 1 of Form 5307 in duplicate.

Note: *User fee must be attached to this application. (See **What To File.**) Enter amount of user fee submitted ▶*
The information provided on this form will be read by a computer. Therefore page 1 must be typed (except the signature). Please enter information exactly as requested and only in the space provided. Do not type in areas that are shaded.
Review the Procedural Requirements Checklist on page 4 before submitting this application.

<p>1a Name of plan sponsor (employer if single employer plan)</p> <p>_____</p> <p>Number, street, and room or suite no. (If a P.O. box, see instructions.)</p> <p>_____</p> <p>City _____ State _____ ZIP code _____</p> <p>2 Person to be contacted if more information is needed. (See Instructions.) (If the same as line 1a, leave blank. Complete even if a Power of Attorney is attached.)</p> <p>Name _____</p> <p>Number, street, and room or suite no. (If a P.O. box, see instructions.) _____</p> <p>City _____ State _____ ZIP code _____ Telephone number _____ ()</p> <p>3a Determination requested for (enter applicable number(s) at left and fill in required information.) (See instructions.)</p> <p style="padding-left: 40px;">Enter 1 for Initial Qualification—Date plan signed _____</p> <p style="padding-left: 40px;">Enter 2 for Amendment after Initial Qualification</p> <p>Date amendment signed _____ Date amendment effective _____</p> <p style="padding-left: 40px;">Enter 3 for Standardized Plans (See instructions)</p> <p>b Has the plan received a determination letter dated after 1/1/84? (Submit a copy of the latest letter if one was ever received.) Yes No</p> <p>If 3b is no, were required amendments made retroactively effective? Yes ___ No ___</p> <p>c Have interested parties (defined in Treasury Regulations section 1.7476-1) been given the required notification of this application? Yes No</p> <p>d Does the plan have a cash or deferred arrangement, or employee or matching contributions (section 401(k) or (m))? Yes No</p> <p>4a Name of plan: _____</p> <p>_____ b Enter plan number (3 digits) _____ d Enter date plan effective (MMDDYY)</p> <p>_____ c Enter date plan-year ends (MMDD) _____ e Enter number of participants in plan</p> <p>5a If this is a defined benefit plan, enter the appropriate number in box at left.</p> <p style="padding-left: 40px;">Enter 1 for unit benefit Enter 3 for flat benefit</p> <p style="padding-left: 40px;">Enter 2 for fixed benefit Enter 4 for other (Specify) _____</p> <p>b If this is a defined contribution plan, enter the appropriate number in box at left.</p> <p style="padding-left: 40px;">Enter 1 for profit sharing Enter 4 for target benefit</p> <p style="padding-left: 40px;">Enter 2 for stock bonus Enter 5 for other (Specify) _____</p> <p style="padding-left: 40px;">Enter 3 for money purchase</p> <p>6a Is the employer a member of an affiliated service group?</p> <p style="padding-left: 40px;">Enter 1 if "Yes" and see the instructions Enter 2 if "No"</p> <p>b Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control?</p> <p style="padding-left: 40px;">Enter 1 if "Yes" and see the instructions Enter 2 if "No"</p> <p>7 Enter type of adopter.</p> <p style="padding-left: 40px;">Enter 1 if a master or prototype plan Enter 3 if a District approved volume submitter plan</p> <p style="padding-left: 40px;">Enter 2 if a regional prototype plan</p> <p>8 Enter type of plan.</p> <p style="padding-left: 40px;">Enter 1 if governmental plan Enter 3 if plan is collectively bargained Enter 5 if other</p> <p style="padding-left: 40px;">Enter 2 if church plan not subject to ERISA Enter 4 if section 412(i) plan</p>	
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Under penalties of perjury, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete. **Both copies of this page must be signed.**

Signature ▶ _____ Title ▶ _____ Date ▶ _____

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	Yes	No
9a Do you maintain any other qualified plan(s)? (See instructions.) If "No," skip to line 9c.		
b If this is a defined contribution plan and you also maintain a defined benefit plan, or if this is a defined benefit plan and you also maintain a defined contribution plan, when the plan is top-heavy, do non-key employees covered under both plans receive:		
(1) the top-heavy minimum benefit under the defined benefit plan?		
(2) at least a 5% minimum contribution under the defined contribution plan?		
(3) the minimum benefit offset by benefits provided by the defined contribution plan?		
(4) benefits under both plans that, using a comparability analysis, are at least equal to the minimum benefit? (See instructions.)		
c Do the provisions of the plan preclude the possibility that the section 415 limitations will be exceeded for any employee who is or has been a participant in this plan and any other plan of the employer? (See Regulations section 1.415-7 and 1.415-8.)		

COVERAGE (See instructions.)

	N/A	Yes	No
10a Is the employer applying the separate line of business rules of section 414(r)? (If "Yes," see instructions.)			
b Does the employer receive services from any leased employees within the meaning of section 414(n)?			
c Coverage of plan at (give date)			
d Enter the percentage of nonhighly compensated employees who benefit under the plan, excluding employees who benefit only under a part of the plan containing a CODA or employee or matching contributions. (If 70% or more, skip to 10f .)			%
e Divide the percentage of nonhighly compensated employees who benefit under the plan (line 10d) by the percentage of highly compensated employees who benefit under the plan, excluding employees who only benefit under a part of the plan containing a CODA or employee or matching contributions			
f If the plan contains a CODA, compute the ratio in line 10e above on the basis of employees eligible to make elective deferrals under the CODA portion of the plan and enter the result here			
g If the plan provides for employee or matching contributions, compute the ratio in line 10e above on the basis of employees eligible to make employee contributions or to receive matching contributions under the plan and enter the result here			
h Are the results in line 10e , 10f , or 10g based on the aggregated coverage of more than one plan? (If "Yes," see instructions.)			
i If line 10e , 10f , or 10g is less than .7, does the plan pass the average benefit test?			
(1) Enter the safe harbor percentage			%
(2) Enter the average benefit percentage			%
j Enter total number of employees			

Miscellaneous Provisions

	N/A	Yes	No
11a Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit? (See instructions.)			
b Are contributions allocated or benefits accrued on the basis of total compensation within the meaning of section 414(s)? If "No," explain. (See instructions.)			
c Are forfeitures allocated, in the case of a defined contribution plan, on the basis of total compensation within the meaning of section 414(s)? If "No," attach an explanation of how forfeitures are allocated under the plan			
d Are trust earnings and losses allocated on the basis of account balances in a defined contribution plan? If "No," attach an explanation of how trust earnings and losses are allocated			
e Is this plan or trust currently under examination or is any issue related to this plan or trust currently pending before the Internal Revenue Service, the Department of Labor, the Pension Benefit Guaranty Corporation, or any court? If "Yes," attach an explanation detailing the specific nature of the matter and the details of who is considering the matter			
f Does the plan provide for permitted disparity?			

Procedural Requirements

This list identifies certain basic data required to process your application. The list identifies items that **MUST** be included with your application.

- 1 Is **Form 5302**, Employee Census attached?
- 2 Is **Form 8717**, User Fee for Employee Determination Letter Request, and the appropriate user fee attached?
- 3 **Master or Prototype, Regional Prototype or Volume Submitters Plans**—Is a copy of the adoption agreement attached or in the case of a volume submitter plan, a copy of modifications? (See **What to File**, item 6 and 7 in the instructions)
- 4 Have you attached a copy of the master or prototype, regional prototype or volume submitter letter? (See **What to File**, item 8 in the instructions)
- 5 Is a copy of the plan's latest determination letter attached? (Previously approved plans only, see **What to File**, item 9)
- 6 Are the appropriate certifications, designations, and demonstrations attached?
- 7 Has page one been submitted in duplicate (at least one must be an original)?
- 8 Are both copies of page one of the application signed?
- 9 Is the plan sponsor's 9-digit employer identification number entered on line 1b?
- 10 If appropriate, is **Form 2848**, Power of Attorney and Declaration of Representative, attached? (See **Disclosure Requested by Taxpayer** on page 1 of the instructions.)
- 11 Is the effective date of the plan entered on line 4d?
- 12 **Affiliated Service Groups, Controlled Groups or Entities Under Common Control**—Is the information requested under "What To File" and the line 6 instructions attached?
- 13 **Volume Submitter Plans**—Is a copy of the plan or trust instrument attached? (See **What to File**, item 7, in the instructions)

ALL APPLICATIONS ARE SCREENED BY COMPUTER. FAILURE TO INCLUDE A REQUIRED ITEM WILL RESULT IN THE RETURN OF THIS APPLICATION TO YOU.