

## ***Attention!***

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Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

# Application for Determination Upon Termination

(Under section 401(a) of the Internal Revenue Code)

OMB No. 1545-0202

For IRS Use Only

Department of the Treasury  
Internal Revenue Service

User fee must be attached to this application. (See **What To File.**)

You must file both the copy of page 1 printed in red ink and the duplicate page 1 of this application. The page 1 printed in red ink is read by the computer and all the information filled in must be typed in either 10 pitch type, Elite type, Courier 12 type, or Titan 12 type. If you wish to computer generate this form, contact your key district office for more information.

Review the **Procedural Requirements** on page 6 before submitting this application.

**1a** Name of plan sponsor (employer if single-employer plan) \_\_\_\_\_ **1b** Employer identification number \_\_\_\_\_

Address (number, street, room or suite no. (If a P.O. box, see page 2 of the instructions.)) \_\_\_\_\_ **1c** Employer's tax year ends—N/A or (MM) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ **1d** Telephone number \_\_\_\_\_  
( ) \_\_\_\_\_

**2** Person to contact if more information is needed. (See instructions, **Disclosure Request by Taxpayers.**) (If same as 1a, leave blank.) (Complete even if Power of Attorney is attached):

Name \_\_\_\_\_

Address (number and street) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ Telephone number \_\_\_\_\_  
( ) \_\_\_\_\_

**3a** Have interested parties (as defined in Treasury Regulations section 1.7476-1) been given the required notification of this application? . . . . . Yes No

**b** If **3a** is "Yes," enter date of notification (MMDDYY) . . . . . Date

**c** Has the plan received a determination letter, or, if this plan is a standardized Master or Prototype or Regional Prototype plan, an opinion, or notification letter? If "Yes," attach a copy of the latest letter Yes No

**d** If **3c** is "Yes," has the plan been amended since the last letter was received? If "Yes," attach a copy of the amendment(s) in addition to a copy of the plan documents . . . . . Yes No

**e** Does the plan have a cash or deferred arrangement (section 401(k)) or employee matching contributions (section 401(m))? . . . . . Yes No

**4a** Name of Plan (Plan name may not exceed 66 characters.): \_\_\_\_\_

**b** Enter plan number (3 digits) \_\_\_\_\_ **d** Enter date plan effective (MMDDYY) \_\_\_\_\_

**c** Enter date plan year ends (MMDD) \_\_\_\_\_ **e** Enter number of participants in plan \_\_\_\_\_

**5a** If this is a defined benefit plan, enter the appropriate number at left.

Enter 1 for unit benefit Enter 3 for flat benefit

Enter 2 for fixed benefit Enter 4 for other (specify) \_\_\_\_\_

**b** If this is a defined contribution plan, enter the appropriate number at left.

Enter 1 for profit sharing Enter 4 for target benefit

Enter 2 for stock bonus Enter 5 for ESOP

Enter 3 for money purchase Enter 6 for other (specify) \_\_\_\_\_

**6a** Is the employer a member of an affiliated service group?

Enter 1 if "Yes" Enter 2 if "No" Enter 3 if "Not Certain"

**b** Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control?

Enter 1 if "Yes" Enter 2 if "No"

**7** Enter type of plan:

Enter 1 if governmental plan Enter 2 if church plan not subject to ERISA

Enter 3 if multiple employer plan (described in section 413(c)). Enter number of participating employers \_\_\_\_\_

Enter 4 if section 412(i) plan Enter 5 if other

**8** Attach copies of records of all actions taken to terminate the plan (see instructions).

**a** Proposed date of plan termination (MMDDYY) \_\_\_\_\_

**b** Will funds be distributed as soon as administratively feasible? . . . . . Yes No

**c** Will any funds be, or have any funds been, returned to the employer? (See specific instructions.) . . . . . Yes No

If "Yes," enter the estimated amount ▶ \_\_\_\_\_

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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< \_\_\_\_\_ > < \_\_\_\_\_ >

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ **1d** Telephone number

< \_\_\_\_\_ > < \_\_\_\_\_ > < \_\_\_\_\_ > < ( ) >

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**b** If **3a** is "Yes," enter date of notification (MMDDYY) . . . . . Date < >

**c** Has the plan received a determination letter, or, if this plan is a standardized Master or Prototype or Regional Prototype plan, an opinion, or notification letter? If "Yes," attach a copy of the latest letter . . . . . Yes < > No < >

**d** If **3c** is "Yes," has the plan been amended since the last letter was received? If "Yes," attach a copy of the amendment(s) in addition to a copy of the plan documents . . . . . Yes < > No < >

**e** Does the plan have a cash or deferred arrangement (section 401(k)) or employee matching contributions (section 401(m))? . . . . . Yes < > No < >

**4a** Name of Plan (Plan name may not exceed 66 characters.): \_\_\_\_\_

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**6a** Is the employer a member of an affiliated service group?

< \_\_\_\_\_ > Enter 1 if "Yes" Enter 2 if "No" Enter 3 if "Not Certain"

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**7** Enter type of plan:

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Enter 4 if section 412(i) plan Enter 5 if other \_\_\_\_\_

**8** Attach copies of records of all actions taken to terminate the plan (see instructions).

**a** Proposed date of plan termination (MMDDYY) < \_\_\_\_\_ >

**b** Will funds be distributed as soon as administratively feasible? . . . . . Yes < > No < >

**c** Will any funds be, or have any funds been, returned to the employer? (See specific instructions.) . . . . . Yes < > No < >

If "Yes," enter the estimated amount ▶ < \_\_\_\_\_ >

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 ▶ \_\_\_\_\_

Yes	No	N/A

9a If the plan has never received a determination or notification/opinion letter from IRS, attach a copy of the executed original plan document or joinder/adoption agreement, all plan amendments, trust agreement, group annuity contracts and custodial agreements. Do not complete 9b through 9d.

b Since the last letter, have any of the amendments altered the plan's vesting provisions? . . . . .

c Since the last letter, have any of the amendments (including the termination) decreased plan benefits for any participant? . . . . .

d Last contribution to the plan:  
(1) Date (MMDDYY) (2) Amount \$ (3) For plan year ending (MMDDYY) ▶

10 Reason for termination. Check only one box to indicate primary reason for termination.

- a  Change in ownership by merger
- b  Liquidation or dissolution of employer
- c  Change in ownership by sale or transfer
- d  Adverse business conditions (see instructions and attach explanation)
- e  Adoption of new plan (see instructions and attach explanation)
- f  Other (specify) ▶

11 Indicate funding arrangement:

- a  Trust (benefits provided in whole from trust funds)
- b  Insurance contract plan described in Code section 412(i)
- c  Trust or other arrangement providing benefits partially or exclusively through insurance and/or annuity contracts not included in 11b above.
- d  Custodial account described in Code section 401(f) and not included in 11b or 11c above
- e  Other (specify) ▶

<b>12a</b> Name(s) of trustee(s) or custodian(s)	<b>b</b> Telephone number ( )
Address (number and street)	
City or town, state, and ZIP code	

13 Coverage (see instructions): Certain collectively bargained plans do not complete 13a or 13b (see instructions).

a Complete the following for the proposed year of plan termination (current year) and for the two prior plan years:

Did the plan satisfy the ratio percentage test of section 410(b)(1)(B)? . . . . .

19 .....		19 .....		Current year 19 .....	
Yes	No	Yes	No	Yes	No

If the plan does not satisfy the ratio percentage test for any of the specified years, explain on a separate attachment how the plan met the minimum coverage requirements of section 410(b).

- b (1) Is the employer using the qualified separate line of business rules in section 414(r) to satisfy the minimum coverage requirements of section 410(b)? . . . . .  Yes  No
- (2) If (1) is "Yes," was the IRS properly notified? (See instructions.) . . . . .  Yes  No

c Enter the total number of participants employed at any time during the current plan year and each of the 5 prior plan years on the schedule below. If all such participants were fully vested at all times during such period, do not complete lines 13c(1) through 13c(5) and enter -0- in each column next to line 13c(6).

	19.....	19.....	19.....	19.....	19.....	Current year 19.....
(1) Number at beginning of plan year . . . . .						
(2) Number added during the plan year . . . . .						
(3) Total (add lines (1) and (2)) . . . . .						
(4) Number dropped during the plan year . . . . .						
(5) Number at end of plan year (subtract (4) from (3)) . . . . .						
(6) Total number of participants in this plan separated from vesting service during the plan year without full vesting . . . . .						

		Total number	Amount of monthly benefits as of the most recent payment date		
<b>14</b>	Summary of participants or claimants by category:				
<b>a</b>	Retirees and beneficiaries (including disability retirees) receiving benefits . . . . .				
<b>b</b>	Active participants eligible for normal retirement . . . . .				
<b>c</b>	Active participants eligible for early (but not normal) retirement . . . . .				
<b>d</b>	Active participants vested before termination (other than normal or early retirement) . . . . .				
<b>e</b>	All other active participants . . . . .				
<b>f</b>	Participants separated from service with deferred vested benefits . . . . .				
<b>g</b>	<b>Total</b> (Add lines <b>14a</b> through <b>14f</b> ) . . . . .				
<b>15</b>	Miscellaneous:		<b>Yes</b>	<b>No</b>	<b>Not Applicable</b>
<b>a</b>	As a result of the termination, are accrued benefits or account balances nonforfeitable as required under section 411(d)(3)? . . . . .				
<b>b</b>	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?				
<b>c</b>	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? (See instructions.) . . . . .				
<b>d</b>	Were any funds contributed in the form of, or invested in, obligations or property of the employer or any controlled group of corporations or group of trades or businesses under common control? . . . . .				
<b>e</b>	Will distribution include property other than cash? . . . . .				
<b>f</b>	If a defined benefit or money purchase plan, do you estimate there will be 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 "Yes," complete the following:				
	(1) Estimated accumulated funding deficiency \$ .....				
	(2) Was a Form 5330 filed? . . . . .				
	(3) Was a funding waiver granted? . . . . .				
	(4) Have you attached a copy of Form 5330 or a waiver ruling? . . . . .				
<b>g</b>	(1) If there are unallocated funds which can be reallocated to participants without exceeding the limitations of section 415, have these funds been reallocated to participants? . . . . .				
	(2) If <b>15g(1)</b> is "Yes," did the plan originally contain a provision allowing this reallocation? . . . . .				
	(3) If <b>15g(2)</b> is "No," was the plan amended to provide for this reallocation? . . . . .				
<b>h</b>	If any funds will be or have been returned to the employer, complete <b>15h(1)</b> through <b>15h(10)</b> below, if applicable.				
	(1) Has the terminating plan been involved in a spinoff or other transfer of assets or liabilities, subject to Code 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 . . . . .				
	(2) Was proper notice filed with the IRS on Form 5310-A? . . . . .				
	(3) Was the only transaction in <b>15h(1)</b> above, a transfer of assets before any employer reversions? . . . . .				
	(4) If <b>15h(1)</b> is "Yes," answer <b>(A)</b> and <b>(B)</b> :				
	(A) Are the accrued benefits of all participants, in the other plan(s) included in <b>15h(1)</b> , fully vested and nonforfeitable as of the date of this plan termination? (See instructions.) . . . . .				

(Continued on page 4.)

15 (con't)

(B) 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 15h(1)? (See instructions).

Table with 3 columns: Yes, No, Not Applicable. Rows correspond to questions 15(B) through 15(q).

Note: Distributions generally may not be made to employed participants in nonterminating plans.

(5) Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits of all participants in this plan?

(6) Attach a statement providing the dates and amounts of these cash distributions or purchases of annuity contracts.

(7) If this is a defined benefit 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 defined benefit plan of the employer?

(8) If "Yes," does the new plan give full prior service credit for vesting and entitlement purposes?

(9) If 15h(1) or 15h(7) is "Yes," then—

(A) Has a Form 5300 been submitted for a determination letter for the other plan(s) involved? If "Yes," attach plan numbers.

(B) Has the IRS granted approval for a change in funding method in connection with this termination for the other plan(s) involved? If "Yes," attach a copy of the approval letter(s)

(10) Did the employer previously receive a reversion of assets upon termination of a defined benefit plan in the past 15 years? If "Yes," attach explanation.

i Is this plan or trust currently under examination or is any issue relating 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 a statement naming the agency(s) and/or court and briefly describe the issues

j Did any plan participant during the current plan year or in the 5 prior plan years, receive a single-sum distribution (see instructions) or have an annuity contract purchased by the plan from an insurance company on his or her behalf? If "Yes," state the largest amount so distributed or applied to purchase an annuity contract \$

k (1) Does the value of plan assets at termination exceed the present value of a plan's liabilities within the meaning of section 401(a)(2)?

(2) If the answer to 15k(1) is "Yes," is the excess value the result of a change in the plan provisions other than the mere termination of the plan?

l If the plan has been top-heavy, have top-heavy minimum benefits accrued or minimum contributions been made for non-key employees?

m Is or was the plan integrated with social security (or railroad retirement) or does or did it provide for permitted disparity under section 401(l)?

n Does or did the plan depend on another plan to satisfy coverage or discrimination requirements under section 401(a)(4) or 410(b)?

o For defined benefit plans, specify the interest rate used for computation of single-sum distributions %

p Has the annual compensation of each participant taken into account under the plan been limited in accordance with section 401(a)(17)?

q Does the plan permit the direct rollover of eligible rollover distributions in accordance with section 401(a)(31)?

16 For defined contribution plans enter the information for the current plan year and the 5 prior plan years on the following schedule:

Table with 6 columns representing years (19...., 19...., 19...., 19...., 19...., Current year 19....) and two rows: a Employer contributions, b Forfeitures.

Attach a statement explaining the manner in which forfeitures were allocated.

17 Indicate how distributions will be made on termination (check applicable box(es)):

- a Single-sum distribution, b Participating annuity contract(s), c Non-participating annuity contract(s), d Transfer of assets and liabilities to another plan, e Other (specify)



**18** Statement of net assets available to pay benefits as of the proposed date of plan termination.

All "Other" items must be fully explained in an attachment.

<b>Assets</b>		At proposed date of termination	
<b>a</b>	Total noninterest-bearing cash . . . . . ▶	<b>a</b>	
<b>b</b>	Receivables:		
	(1) Employer contributions . . . . . ▶	<b>b(1)</b>	
	(2) Participant contributions . . . . . ▶	<b>(2)</b>	
	(3) Income . . . . . ▶	<b>(3)</b>	
	(4) Other. (Attach a detailed explanation.) . . . . . ▶	<b>(4)</b>	
	(5) Allowance for doubtful accounts . . . . . ▶	<b>(5)</b>	( )
	<b>(6) Total.</b> Add lines <b>18b(1)</b> through <b>18b(4)</b> and subtract <b>18b(5)</b> . . . . . ▶	<b>(6)</b>	
<b>c</b>	General Investments:		
	(1) Interest-bearing cash (including money market funds) . . . . . ▶	<b>c(1)</b>	
	(2) Certificates of deposit . . . . . ▶	<b>(2)</b>	
	(3) U.S. Government securities . . . . . ▶	<b>(3)</b>	
	(4) Corporate debt instruments:		
	(A) Preferred . . . . . ▶	<b>(4)(A)</b>	
	(B) All other. (Attach a detailed explanation.) . . . . . ▶	<b>(4)(B)</b>	
	(5) Corporate stocks:		
	(A) Preferred . . . . . ▶	<b>(5)(A)</b>	
	(B) Common . . . . . ▶	<b>(5)(B)</b>	
	(6) Partnership/joint venture interests . . . . . ▶	<b>(6)</b>	
	(7) Real estate:		
	(A) Income-producing . . . . . ▶	<b>(7)(A)</b>	
	(B) Nonincome-producing . . . . . ▶	<b>(7)(B)</b>	
	(8) Loans (other than to participants) secured by mortgages:		
	(A) Residential . . . . . ▶	<b>(8)(A)</b>	
	(B) Commercial . . . . . ▶	<b>(8)(B)</b>	
	(9) Loans to participants:		
	(A) Mortgages . . . . . ▶	<b>(9)(A)</b>	
	(B) Other. (Attach a detailed explanation.) . . . . . ▶	<b>(9)(B)</b>	
	(10) Other loans . . . . . ▶	<b>(10)</b>	
	(11) Value of interest in registered investment companies . . . . . ▶	<b>(11)</b>	
	(12) Value of funds held in insurance company general account (unallocated contracts) . . . . . ▶	<b>(12)</b>	
	(13) Other. (Attach a detailed explanation.) . . . . . ▶	<b>(13)</b>	
	<b>(14) Total.</b> Add lines <b>18c(1)</b> through <b>18c(13)</b> . . . . . ▶	<b>(14)</b>	
<b>d</b>	Employer-related investments:		
	(1) Employer securities . . . . . ▶	<b>d(1)</b>	
	(2) Employer real property . . . . . ▶	<b>(2)</b>	
<b>e</b>	Buildings and other property used in plan operation . . . . . ▶	<b>e</b>	
<b>f</b>	<b>Total assets.</b> Add lines <b>18a</b> , <b>18b(6)</b> , <b>18c(14)</b> , <b>18d(1)</b> , <b>18d(2)</b> , and <b>18e</b> . . . . . ▶	<b>f</b>	
<b>Liabilities</b>			
<b>g</b>	Benefit claims payable . . . . . ▶	<b>g</b>	
<b>h</b>	Operating payables . . . . . ▶	<b>h</b>	
<b>i</b>	Acquisition indebtedness . . . . . ▶	<b>i</b>	
<b>j</b>	Other liabilities . . . . . ▶	<b>j</b>	
<b>k</b>	<b>Total liabilities.</b> Add lines <b>18g</b> through <b>18j</b> . . . . . ▶	<b>k</b>	
<b>Net Assets</b>			
<b>l</b>	<b>Net assets.</b> Subtract line <b>18k</b> from line <b>18f</b> . . . . . ▶	<b>l</b>	

## Procedural Requirements

This list identifies certain forms and information required to process your application. These items **MUST** be included with your application.

- 1** Is the appropriate user fee and **Form 8717**, User Fee for Employee Plan Determination Letter Request, attached?
- 2** Is a copy of the plan attached?
- 3** Is a copy of the amendment(s), if any, attached?
- 4** Is a copy of your plan's latest determination letter, if any, attached? If this plan is a standardized master or prototype or regional prototype plan, is a copy of your plan's latest opinion letter or notification letter attached?
- 5** Are both copies of page 1 of **Form 5310** signed?
- 6** Is the plan sponsor's 9-digit employer identification number entered on line 1b?
- 7** Is **Form 2848**, Power of Attorney and Declaration of Representative, attached? (See **Disclosure Request by Taxpayers**, on page 1 of the separate instructions.)
- 8** Is the effective date of the plan entered on line 4d?
- 9** Affiliated service groups—Is the information requested in the instructions for line 6a attached if applicable?
- 10** Are copies of all records of all actions taken to terminate the plan attached?
- 11** Is **Form 6088**, Distributable Benefits from Employee Pension Benefit Plans, attached if required?  
**Note:** *Multiple-employer plans and certain collectively bargained plans may have to attach a Form 6088 for each employer that adopts the plan.*

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