

# Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans

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

OMB No. 1545-0200

For IRS Use Only

Review the **Procedural Requirements Checklist** on page 4 before submitting this application.

<b>1a</b> Name of plan sponsor (employer if single-employer plan)			<b>1b</b> Employer identification number
Number, street, and room or suite no. (If a P.O. box, see instructions.)			<b>1c</b> Employer's tax year ends—Enter (MM)
City	State	ZIP code	<b>1d</b> Telephone number ( )
<b>2a</b> Person to contact if more information is needed. (See instructions.) (If <b>Form 2848</b> , Power of Attorney and Declaration of Representative, or other written designation is attached, check box and do not complete the rest of this line.) <input type="checkbox"/>			<b>1e</b> Fax number ( )
Name			
Number, street, and room or suite no. (If a P.O. box, see instructions.)			<b>2b</b> Telephone number ( )
City	State	ZIP code	<b>2c</b> Fax number ( )

**3a** Determination requested for (enter applicable number(s) in the box and fill in required information.) (See instructions.)

- Enter 1 for Initial Qualification—Date plan signed ► ...../...../.....
- Enter 2 for a request after Initial Qualification  
 Date amendment signed ► ...../...../.....  
 Date amendment effective ► ...../...../.....
- Enter 3 for Standardized Plans (See instructions)

- b** Has the plan received a determination letter? . . . . . Yes  No   
 Date of letter ► ...../...../.....  
 If "Yes" submit a copy of the latest letter and subsequent amendments.  
 Number of amendments ► .....
- If "No," submit all prior plan(s) and/or adoption agreement(s). (See instructions.)
- c** Have interested parties been given the required notification of this application? . . . . . Yes  No
- d** Does the plan have a cash or deferred arrangement (section 401(k))? . . . . . Yes  No
- e** Does the plan have matching contributions (section 401(m))? . . . . . Yes  No
- f** Does the plan have after-tax employee voluntary contributions (section 401(m))? . . . . . Yes  No
- g** Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)? . . . . . Yes  No

**4a** Name of plan (Plan name may not exceed 66 characters, including spaces.):

..... **b** Enter 3-digit plan number ...../...../..... **d** Enter plan's **original** effective date (MMDDYYYYY)  
 ...../..... **c** Enter date plan year ends (MMDD) ..... **e** Enter number of participants (See instructions.)

**5** Indicate type of plan by entering the number from the list below.

- 1—profit-sharing and/or 401(k)
- 2—money purchase
- 3—target benefit
- 4—defined benefit but not cash balance

Under penalties of perjury, I declare that I have examined this application, including accompanying statements and schedules, and to the best of my knowledge and belief it is true, correct, and complete.

Print Name ► Title ►

Signature ► Date ►

	Yes	No
<b>6a</b> Is the employer a member of an affiliated service group? . . . . .		
<b>b</b> Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control? . . . . .		
If <b>a</b> and/or <b>b</b> above is "Yes," complete required statement (see instructions).		
<b>7a</b> Is this a master or prototype plan? . . . . .		
If "Yes," Date of Opinion Letter ▶ _____ / _____ / _____ Serial Number ▶ _____		
<b>b</b> Is this an approved volume submitter plan? . . . . .		
If "Yes," Date of Advisory Letter ▶ _____ / _____ / _____ Serial Number ▶ _____		
<b>c</b> Are there modifications to the volume submitter plan or are there addenda to the adoption agreement? . . . . .		
If "Yes," attach a list of the modifications and see the instructions under <b>What to File</b> and <b>Who May Not File</b> .		
<b>d</b> Are there any "Other" boxes selected in the adoption agreement? . . . . .		
<b>8a</b> Is this a governmental plan? . . . . .		
If "Yes," is the plan a state level plan? . . . . .		
<b>b</b> Is this a nonelecting church plan? . . . . .		
<b>c</b> Is this a collectively bargained plan? (See Regulations section 1.410(b)-9) . . . . .		
<b>d</b> Is this a section 412(i) plan? . . . . .		
<b>9a</b> Do you maintain any other qualified plan(s) under section 401(a)? . . . . .		
If "Yes," attach required statement in the instructions for line 9a.		
If "No," skip to line 9d.		
<b>b</b> Do you maintain another plan of the same type (i.e., both this plan and the other plan are defined contribution plans or both are defined benefit plans) that covers non-key employees who are also covered under this plan? . . . . .		
If "Yes," when the plan is top-heavy, do the non-key employees covered under both plans receive the required top-heavy minimum contribution or benefit under:		
(1) This plan? . . . . .		
(2) The other plan? . . . . .		
<b>c</b> If this is a defined contribution plan, do you maintain a defined benefit plan (or if this is a defined benefit plan, do you maintain a defined contribution plan) that covers non-key employees who are also covered under this plan? . . . . .		
If "Yes," 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.) . . . . .		
<b>d</b> Does the plan prevent the possibility that the section 415 limitations will be exceeded for any employee who is (or was) a participant in this plan and any other plan of the employer? . . . . .		

**Miscellaneous**

	N/A	Yes	No
<b>10a</b> Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit including an amendment adopted after September 6, 2000, to eliminate a joint and survivor annuity form of benefit? (See instructions.) . . . . .			
<b>b</b> Are trust earnings and losses allocated on the basis of account balances in a defined contribution plan? If "No," attach a statement explaining how they are allocated.			
<b>c</b> 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 a statement explaining the issues involved, the contact person's name (IRS Agent, DOL Investigator, etc.) and their telephone number. Do not answer "Yes" if the plan has been submitted under the Voluntary Compliance Program of the Employee Plans Compliance Resolution System (EPCRS).			

**Optional determination request regarding the ratio percentage test. A determination regarding the average benefit test may be requested by attaching Schedule Q (Form 5300).**

**11** Is this a request for a determination regarding the ratio percentage test of Regs. section 1.410(b)-2(b)(2) or a request for a determination regarding one of the special requirements of Regs. section 1.410(b)-2(b)(5), (6), or (7)?

If "Yes," complete only lines 11a through 11n for a ratio percentage test determination, or complete only line 11o for a determination regarding one of the special requirements.

If "No," skip to line 12.

	Yes	No
<b>a</b> Is this plan disaggregated into two or more separate plans that are not 401(k), 401(m), or profit-sharing plans? If "Yes," see the instructions and attach separate schedules for each disaggregated portion . . . . .	/	/
<b>b</b> Does the employer receive services from any leased employees as defined in section 414(n)? . . . . .	/	/
<b>c</b> Coverage date (MMDDYYYY). See instructions for inserting date . . . . .		
<b>d</b> Total number of employees (include self-employed individuals) (employer-wide) . . . . .		
<b>e</b> Statutory and regulatory exclusions under this plan (do not count an employee more than once):		
<b>(1)</b> Number of employees excluded because of minimum age or years of service required . . . . .		
<b>(2)</b> Number of employees excluded because of inclusion in a collective bargaining unit . . . . .		
<b>(3)</b> Number of employees excluded because they terminated employment with less than 501 hours of service and were not employed on last day of plan year . . . . .		
<b>(4)</b> Number of employees excluded because employed by other qualified separate lines of business (QSLOBs) . . . . .		
<b>(5)</b> Number of employees excluded because they were nonresident aliens with no earned income from sources within the United States. . . . .		
<b>f</b> Total statutory and regulatory exclusions (add lines 11e(1) through 11e(5)) . . . . .		
<b>g</b> Nonexcludable employees (subtract line 11f from line 11d) . . . . .		
<b>h</b> Number of nonexcludable employees on line 11g who are highly compensated employees (HCEs) . . . . .		
<b>i</b> Number of nonexcludable HCEs on line 11h benefiting under the plan . . . . .		
<b>j</b> Number of nonexcludable employees who are nonhighly compensated employees (NHCEs) (subtract line 11h from line 11g) . . . . .		
<b>k</b> Number of nonexcludable NHCEs on line 11j benefiting under the plan . . . . .		
<b>l</b> Ratio percentage (See instructions.) . . . . .		
<b>m</b> Enter the ratio percentage for the following, if applicable:		
<b>(1)</b> Section 401(k) part of the plan . . . . .		
<b>(2)</b> Section 401(m) part of the plan . . . . .		
<b>n</b> Are the results on line 11l or 11m based on the aggregated coverage of more than one plan? . . . . .	/	/

If "Yes," attach a statement showing the names, plan numbers, EINs, and benefit/allocation formulas of the other plans.  
**All aggregated plans should be filed concurrently.**

**o** If the plan satisfied coverage using one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6), or (7), enter the letter from the list below that identifies the special requirement:

A—1.410(b)-2(b)(5)—No NHCEs employed  
 B—1.410(b)-2(b)(6)—No HCEs benefit  
 C—1.410(b)-2(b)(7)—Collectively bargained only

**Optional determination request regarding the nondiscrimination design-based safe harbors of section 401(a)(4).**

**Section 401(k) and/or section 401(m) plans that do not contain a provision for discretionary contributions should not complete this line.**

**12** Is this a request for a determination regarding a design-based safe harbor under section 401(a)(4)? . . . . .

If "Yes," complete the following:  
 Design-based nondiscrimination safe harbors:

	Yes	No
<b>a</b> Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)? . . . . .	/	/
If "Yes," answer line 12b. Otherwise, skip to line 12c.		
<b>b</b> Do the provisions of the plan ensure that the overall permitted disparity limits will not be exceeded? . . . . .	/	/
<b>c</b> Enter the letter ("A" – "G") from the list below that identifies the safe harbor intended to be satisfied ► <input style="width: 50px;" type="text"/>		
A—1.401(a)(4)-2(b)(2) defined contribution (DC) plan with uniform allocation formula		
B—1.401(a)(4)-3(b)(3) unit credit defined benefit (DB) plan		
C—1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan		
D—1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan		
E—1.401(a)(4)-3(b)(5) insurance account		
F—1.401(a)(4)-8(b)(3) target benefit plan		
G—1.401(a)(4)-8(c)(3)(iii)(b) cash balance plan		
<b>d</b> List the plan section(s) that satisfy the safe harbor (including, if applicable, the permitted disparity requirements) here:		

## Procedural Requirements Checklist

\*\*\*\*\*Form 5307\*\*\*\*\*

Use this list to ensure that your submitted package is complete. Failure to supply the appropriate information may result in a delay in the processing of the application.

- 1 Is **Form 8717**, User Fee for Employee Plan Determination Letter Request, attached to your submission?
- 2 Is the appropriate user fee for your submission attached to Form 8717?
- 3 If appropriate, is **Form 2848**, Power of Attorney and Declaration of Representative, or a privately designated authorization attached? (For more information, see the **Disclosure Request by Taxpayer** in the instructions.)
- 4 Is a copy of your plan's latest determination letter, if any, attached?
- 5 Is the Employer Identification Number (EIN) of the **plan sponsor/employer** (NOT the trust's EIN) entered on line 1b?
- 6 Does line 4d list the plan's original effective date?
- 7 Is the application signed and dated?
- 8 Have interested parties been given the required notification of this application?  
(See the instructions for line 3c.)
- 9 If your plan is a master or prototype, have you included a copy of the adoption agreement and opinion letter?
- 10 If your plan is a volume submitter, have you included:
- A copy of the plan document;
  - The current advisory letter;
  - A list of modifications from the approved plan;
  - A copy of the trust instrument; and
  - A copy of the plan amendments?
- (See **What To File** in the instructions.)
- 11 If you answered "Yes" to line(s) 6a and/or 6b, have you included the information requested in the instructions for lines 6a and 6b?
- 12 If you answered "Yes" to line 9a, have you included the information specified in the instructions for line 9a?
- 13 If you are requesting additional determinations, is page 3 completed and/or the Schedule Q attached?
- 14 If filing a Schedule Q, are all appropriate demonstrations attached?  
(See Instructions for Schedule Q)
- |                                 |                                 |                                  |                                  |
|---------------------------------|---------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/> Demo 1 | <input type="checkbox"/> Demo 5 | <input type="checkbox"/> Demo 8  | <input type="checkbox"/> Demo 11 |
| <input type="checkbox"/> Demo 3 | <input type="checkbox"/> Demo 6 | <input type="checkbox"/> Demo 9  |                                  |
| <input type="checkbox"/> Demo 4 | <input type="checkbox"/> Demo 7 | <input type="checkbox"/> Demo 10 |                                  |

