

**Notice of Plan Merger or Consolidation, Spinoff, or
Transfer of Plan Assets or Liabilities; Notice of
Qualified Separate Lines of Business**Under sections 6058(b) and 414(r) of the Internal Revenue Code.
See Who Must File instructions before filing this form.

OMB No. 1545-1225

1 Reason for filing (see specific instructions for code to enter): ☐

For Internal Use Only

Part I All filers must complete lines 1 and 2.**2a** Name of plan sponsor (employer if single-employer plan)**2b** Address of plan sponsor (if a P.O. Box, **see instructions**)**2c** City**2d** State**2e** Zip Code**2f** Country**2g** Employer identification number (EIN)**2h** Telephone number**2i** Fax number**3a** Person to contact if more information is needed. (**See instructions.**)(If a Power of Attorney is attached, check box and do not complete this line.) ☐

Contact person's name

3b Contact person's address**3c** City**3d** State**3e** Zip Code**3f** Telephone number**3g** Fax number

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 notice, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE ►

Date ►

Type or print name

Type or print title

Part II Complete lines 4 through 6 if this is a notice of a plan merger or consolidation, spinoff, or transfer of plan assets or liabilities to another plan.**4a** Name of plan (plan name may not exceed 70 characters including spaces):**4b** Enter 3-digit plan number:**5a** Is this a defined benefit plan? If "Yes," enter "1." If "No," enter "2."

If you enter 1, **attach an actuarial statement** of valuation showing compliance with the requirements of section 401(a)(12) and the regulations under section 414(l). **See instructions.**

5b If this is a defined contribution plan, enter the appropriate code. **See instructions.****6** Other plan(s) involved in the transaction. **See instructions.****a** Enter the total number of plans involved in the transaction other than the plan listed on line 4a:**Complete the following information for the other plan. If more than one other plan, see instructions for the required attachment(s).****b** If more than one other plan is involved in the transaction, enter the number of this statement (1 of 3, etc.):**c** Plan name**d** Name of employer**e** EIN**f** Plan number (3 digits):**g** Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities:**h** Type of plan (**see instructions** for code to enter):**Part III** Complete lines 7 through 12 if you are filing a notice of qualified separate lines of business (QSLOB).**7a** Has the employer previously filed a notice of QSLOB? **See instructions.**If "**Yes**," enter "1" and complete lines 7b and 7c. If "**No**," enter "2" and skip lines 7b and 7c.**b** Enter the first day of the first testing year for which such notice applied: ►**c** Enter the filing date: ►

8 First testing year for which this notice applies: ►

9 Are you filing this form to give notice that you are revoking a previously filed notice and that you are no longer testing on a QSLOB basis?

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If **"Yes,"** enter "1" and complete line 10 and skip lines 11 and 12. If **"No,"** enter "2" and complete lines 10-12.

10 Check the box(es) for the appropriate code section(s) for which the employer is testing on a QSLOB basis (or for which the employer tested, if the answer to line 9 is "Yes").

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Section 410(b)

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Section 401(a)(26)

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Section 129(d)(8)

11 On an attached list, identify each QSLOB operated by the employer. **See instructions.**

12 Enter the following information relating to each plan maintained by the employer. If more than 1 plan, **attach** a schedule for each plan showing the information requested on lines 12a through 12e. **See instructions.**

a Name of plan:

b Date of determination letter, if any: ►

c If this is a pre-approved plan, enter:

(1) Date of the letter ►

(2) Serial or advisory letter number, if any: ►

d Date of the pending determination letter request, if any: ►

e List each QSLOB that has employees benefiting under the plan: **See instructions.**