

**Application for Determination  
for Terminating Plan**  
(Under section 401(a) of the Internal Revenue Code)  
(See separate instructions.)

OMB No. 1545-0202

**For IRS Use Only**

See the **Procedural Requirements Checklist** on page 7 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 page 2 of the 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 page 2 of the instructions.) (If Form 2848 or Form 8821 is attached, check box and do not complete this line.) <input type="checkbox"/>	<b>1e</b> Fax number ( )
Name	
Number, street, and room or suite no. (If a P.O. box, see page 2 of the instructions.)	<b>2b</b> Telephone number ( )
City State ZIP code	<b>2c</b> Fax number ( )

**If more space is needed for any item, attach additional sheets the same size as this form. Identify each sheet with the plan sponsor's name and EIN and identify each item.**

**3a** Have interested parties (as defined in Treasury Regulations section 1.7476-1(b)(5)) been given the required notification of this application? . . . . . Yes ☐ No ☐

**b** If line 3a is "Yes," enter date of notification (MMDDYYYY) Date ▶ / /

**c** Has the plan received a determination letter? Date of letter ▶ / / Yes ☐ No ☐

(1) If "Yes," submit a copy of the latest letter and subsequent amendments. Number of amendments ▶

(2) If "No," submit all prior plan(s) and/or adoption agreement(s). (See page 3 of the instructions.)

**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 ☐

**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 (MMDDYYYY)

**c** Enter date plan year ends (MMDD) **e** Enter number of participants (See page 3 of the instructions.)

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

<input type="checkbox"/> (1)—profit sharing and/or section 401(k)	(4)—defined benefit but not cash balance	(7)—non-leveraged ESOP
(2)—money purchase	(5)—cash balance	(8)—stock bonus
(3)—target benefit	(6)—leveraged ESOP	(9)—safe harbor section 401(k)

**6a** Is the employer a member of an affiliated service group? . . . . . Yes ☐ No ☐

**b** Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control? Yes ☐ No ☐

If line(s) 6a and/or 6b is "Yes," see page 3 of the instructions for the required statement.

**7** Attach copies of records of all actions taken to terminate the plan (see page 3 of the instructions).

**a** Proposed date of plan termination (MMDDYYYY) / /

**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 page 3 of the instructions). Yes ☐ No ☐

(1) If "Yes," enter the estimated amount ▶ \$

(2) If "Yes," has the employer established or intend to establish a Qualified Replacement Plan? . . . . . Yes ☐ No ☐

	Yes	No
<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>e</b> Is this a multiple employer plan? . . . . .		
If "Yes," enter number of participating employers ▶		

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.

Signature ▶ Title ▶ Date ▶

		Yes	No
<b>9a</b>	Have any of the amendments altered the plan's vesting provisions? . . . . .		
<b>b</b>	Have any of the amendments (including the termination) decreased plan benefits for any participant? . . . . .		
<b>10</b>	Reason for termination. Check only one box to indicate primary reason for termination.		
<b>a</b>	<input type="checkbox"/> Change in ownership by merger		
<b>b</b>	<input type="checkbox"/> Liquidation or dissolution of employer		
<b>c</b>	<input type="checkbox"/> Change in ownership by sale or transfer		
<b>d</b>	<input type="checkbox"/> Adverse business conditions (See page 3 of the instructions and attach explanation.)		
<b>e</b>	<input type="checkbox"/> Adoption of new plan. Enter type of new plan ► .....		
<b>f</b>	<input type="checkbox"/> Other (specify) ► .....		
<b>11</b>	Last employer/sponsor contribution to the plan:		
	(a) Date (MMDDYYYY)	(b) Amount \$	(c) For plan year ending (MMDDYYYY) ►
<b>12a</b>	Name(s) of trustee(s) or custodian(s)		<b>12b</b> Telephone number ( )
	Address (number and street)		
	City or town, state, and ZIP code		
<b>13</b>	Coverage		
	<ul style="list-style-type: none"> <li>• Complete only lines 13a through 13n if the plan satisfied the ratio percentage test for the year of termination.</li> <li>• Complete only line 13o if the plan satisfied the average benefit test for the year of termination.</li> <li>• Complete only line 13p if the plan satisfied coverage using one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6), or (7). Plans that use the qualified separate line of business rules of section 414(r) must attach <b>Demo 1</b>. See <b>Guidelines for Demonstrations</b> on page 6 of the instructions.</li> </ul>		
<b>a</b>	Is this plan disaggregated into two or more separate plans that are not section 401(k), 401(m), or profit sharing plans? . . . . .	Yes	No
	If "Yes," see page 3 of 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 page 3 of the instructions.) . . . . .	/	/
<b>d</b>	Total number of employees (employer-wide) (include self-employed individuals) . . . . .		
<b>e</b>	Statutory and regulatory exclusions under this plan (do not count an employee more than once):		
	(1) Number of employees excluded because of the minimum age or years of service required . . . . .		
	(2) Number of employees excluded because of their inclusion in a collective bargaining unit . . . . .		
	(3) Number of employees excluded because they terminated employment with less than 501 hours of service and were not employed on the last day of the plan year . . . . .		
	(4) Number of employees excluded because they were employed by other qualified separate lines of business (QSLOBs) . . . . .		
	(5) 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 13e(1) through 13e(5) . . . . .		
<b>g</b>	Nonexcludable employees. Subtract line 13f from line 13d . . . . .		
<b>h</b>	Number of nonexcludable employees on line 13g who are highly compensated employees (HCEs)		
<b>i</b>	Number of nonexcludable HCEs on line 13h benefiting under the plan . . . . .		
<b>j</b>	Number of nonexcludable employees who are nonhighly compensated employees (NHCEs). Subtract line 13h from line 13g . . . . .		
<b>k</b>	Number of nonexcludable NHCEs on line 13j benefiting under the plan. . . . .		
<b>l</b>	Ratio percentage (See page 4 of the instructions.) . . . . .		
<b>m</b>	Enter the ratio percentage for the following, if applicable:		
	(1) Section 401(k) part of the plan . . . . .		
	(2) Section 401(m) part of the plan . . . . .		
<b>n</b>	Are the results on line 13l or 13m based on the aggregate coverage of more than one plan? . . . . .	Yes	No
	If "Yes," see <b>Guidelines for Demonstrations</b> on page 6 of the instructions and submit a <b>Demo 4</b> .		
<b>o</b>	(1) Did the plan use the average benefit test to satisfy section 410(b) for the year of termination? . . . . .		
	(2) If "Yes," did the plan receive a favorable determination letter in the three plan years immediately preceding the date of termination that contained a determination regarding the average benefit test? . . . . .		
	(3) If line 13o(2) is "Yes," are the facts (including benefits provided and employee demographics) upon which the determination was based materially unchanged? . . . . .		
	If line 13o(2) or 13o(3) is "No," see <b>Guidelines for Demonstrations</b> on page 6 of the instructions and submit <b>Demo 5</b> .		

- p** 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 number from the list below for the Regulations section that identifies the special rule . . . .
- (1)**—1.410(b)-2(b)(5)—No NHCEs employed                      **(3)**—1.410(b)-2(b)(7)—Collectively bargained only
- (2)**—1.410(b)-2(b)(6)—No HCEs benefit

**Note:** If you completed line 13p, skip line 14.

- 14** Nondiscrimination—Section(s) 401(k) and/or 401(m) plans that do not contain a provision for discretionary contributions, skip line 14. Complete lines 14a through 14d if the plan satisfied a nondiscrimination safe harbor for the year of termination. Complete line 14e if the plan satisfied a general test for the year of termination. If this plan has been disaggregated or restructured, see **Guidelines for Demonstrations** on page 6 of the instructions and submit **Demo 4**.

- a** 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 14b. Otherwise, skip to line 14c.

- b** Do the provisions of the plan ensure that the overall permitted disparity limits will not be exceeded? . . .

- c** Enter the number from the list below for the Regulations section that identifies the safe harbor intended to be satisfied. ▶

- |   |   |
|---|---|
| <b>(1)</b> —1.401(a)(4)-2(b)(2) defined contribution plan with uniform allocation formula | <b>(4)</b> —1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan |
| <b>(2)</b> —1.401(a)(4)-3(b)(3) unit credit defined benefit plan                          | <b>(5)</b> —1.401(a)(4)-3(b)(5) insurance account             |
| <b>(3)</b> —1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan              | <b>(6)</b> —1.401(a)(4)-8(b)(3) target benefit plan           |
|   | <b>(7)</b> —1.401(a)(4)-8(c)(3)(iii)(B) cash balance plan     |

- d** List the plan section(s) that satisfy the safe harbor (including, if applicable, the permitted disparity requirements) here ► \_\_\_\_\_

- e (1)** Did the plan use a non-design based safe harbor or a general test to satisfy section 401(a)(4) for the year of termination?

- (2) If "Yes," did the plan receive a favorable determination letter in the three plan years immediately preceding the date of termination that contained a determination regarding the non-design based safe harbor or general test?

- (3) If “Yes,” are the facts (including benefits provided and employee demographics) upon which the determination was based materially unchanged? . . . . .

If line 14e(2) or 14e(3) is "No," see **Guidelines for Demonstrations** on page 6 of the instructions and submit **Demo 6**.

- 15a** 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 15a(1) through 15a(5). Instead, enter -0- in each column next to line 15a(6).

	Plan Year End	Plan Year End	Plan Year End	Plan Year End	Plan Year End	Current Plan Year
(Enter Plan Year End in MMDDYYYY format.)	-----	-----	-----	-----	-----	-----
<b>(1)</b> Number at end of prior plan year . . . . .						
<b>(2)</b> Number added during the plan year . . . . .						
<b>(3) Total.</b> Add lines <b>(1)</b> and <b>(2)</b> . . . . .						
<b>(4)</b> Number dropped during the plan year . . . . .						
<b>(5)</b> Number at end of plan year. Subtract line <b>(4)</b> from line <b>(3)</b> . . . . .						
<b>(6)</b> Total number of participants in this plan separated from vesting service during the plan year without full vesting . . . . .						

- 15b** If line 15a(6) shows that a participant(s) separated without full vesting in the current year or any of the past 5 years, attach the following information.

- |                         |   |                            |
|-------------------------|---|----------------------------|
| (1) Name of participant | (4) Years of participation  | (7) Amount of distribution |
| (2) Date of hire        | (5) Vesting percentage  | (8) Date of distribution   |
| (3) Date of termination | (6) Account balance or accrued benefit at the time of separation from service | (9) Reason for termination |

- 16** Summary of participants or claimants by category:

- |          |   |  |
|----------|---|--|
| <b>a</b> | Retirees and beneficiaries (including disability retirees) receiving benefits |  |
| <b>b</b> | Active participants   |  |
| <b>c</b> | Participants separated from service with deferred vested benefits             |  |
| <b>d</b> | <b>Total.</b> Add lines 16a through 16c                                       |  |

<b>Total number</b>	10
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**17** Miscellaneous:

Yes	No	N/A
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- |   |  |  |  |
|---|--|--|--|
| <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 page 5 of the 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 distributions include property other than cash and/or readily tradable marketable securities? . . . . .<br>If "Yes,"  |  |  |  |
| <b>(1)</b> were all participants given the option of taking this type of distribution? . . . . .  |  |  |  |
| <b>(2)</b> what is the section number of the plan which allows for this type of distribution? ► . . . . .   |  |  |  |
| <b>(3)</b> attach a statement explaining how assets were valued and how assets will be allocated.   |  |  |  |
| <b>f</b> If this is 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? (See page 5 of the instructions.)<br>If "Yes," complete the following: |  |  |  |
| <b>(1)</b> Estimated accumulated funding deficiency ► \$ . . . . .  |  |  |  |
| <b>(2)</b> Was a Form 5330 filed? . . . . .   |  |  |  |
| <b>(3)</b> Was a funding waiver granted? . . . . .  |  |  |  |
| <b>(4)</b> Have you attached a copy of Form 5330 or a waiver ruling? . . . . .  |  |  |  |
| <b>g</b> <b>(1)</b> 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? . . . . .  |  |  |  |
| <b>(2)</b> If line 17g(1) is "Yes," did the plan originally contain a provision allowing this reallocation? . . . . .   |  |  |  |
| <b>(3)</b> If line 17g(2) 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 lines 17h(1) through 17h(10) below:   |  |  |  |
| <b>(1)</b> Has the terminating plan been involved in a spinoff or other transfer of assets or liabilities, subject to section 414(l), within 60 months preceding the proposed date of termination? . . . . .<br>If "Yes," attach a list and an explanation of the transaction(s) involved.  |  |  |  |
| <b>(2)</b> If line 17h(1) is "Yes," was proper notice filed with the IRS on Form 5310-A? . . . . .  |  |  |  |
| <b>(3)</b> Was the only transaction in line 17h(1) a transfer of assets before any employer reversions? . . . . .   |  |  |  |
| <b>(4)</b> If line 17h(1) is "Yes," answer <b>(A)</b> and <b>(B)</b> :  |  |  |  |
| <b>(A)</b> Are the accrued benefits of all participants, in the other plan(s) included in line 17h(1), fully vested and nonforfeitable as of the date of this plan termination? (See page 5 of the instructions.) . . . . .   |  |  |  |
| <b>(B)</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 line 17h(1)? (See instructions.) . . . . .   |  |  |  |
| <b>Note:</b> Distributions generally may not be made to employed participants in nonterminating plans.  |  |  |  |
| <b>(5)</b> Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits of all participants in this plan? . . . . .   |  |  |  |
| <b>(6)</b> Attach a statement providing the dates and amounts of these cash distributions or purchases of annuity contracts.  |  |  |  |
| <b>(7)</b> 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? . . . . .   |  |  |  |
| <b>(8)</b> If "Yes," does the new plan give full prior service credit for vesting and entitlement purposes? . . . . .   |  |  |  |
| <b>(9)</b> If line 17h(1) or 17h(7) is "Yes," then —  |  |  |  |
| <b>(A)</b> Has a Form 5300 been submitted for a determination letter for the other plan(s) involved? . . . . .<br>If "Yes," attach plan numbers.  |  |  |  |
| <b>(B)</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) . . . . .  |  |  |  |
| <b>(10)</b> 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 . . . . .   |  |  |  |



**20** Statement of net assets available to pay benefits as of the proposed date of plan termination or latest valuation date.

<b>Assets</b>		<b>Date ▶</b>	
<b>a</b>	Total noninterest-bearing cash (Attach explanation.) . . . . .	<b>20a</b>	
<b>b</b>	Receivables:		
(1)	Employer contributions . . . . .	<b>20b(1)</b>	
(2)	Participant contributions . . . . .	<b>20b(2)</b>	
(3)	Income . . . . .	<b>20b(3)</b>	
(4)	Other (Attach explanation.) . . . . .	<b>20b(4)</b>	
(5)	Allowance for doubtful accounts . . . . .	<b>20b(5)</b>	( )
(6)	<b>Total.</b> Combine lines 20b(1) through 20b(5) . . . . . ▶	<b>20b(6)</b>	
<b>c</b>	General Investments:		
(1)	Interest-bearing cash (including money market funds) . . . . .	<b>20c(1)</b>	
(2)	Certificates of deposit . . . . .	<b>20c(2)</b>	
(3)	U.S. Government securities . . . . .	<b>20c(3)</b>	
(4)	Corporate debt instruments . . . . .	<b>20c(4)</b>	
(5)	Corporate stocks . . . . .	<b>20c(5)</b>	
(6)	Partnership/joint venture interests . . . . .	<b>20c(6)</b>	
(7)	Real estate:		
(A)	Income-producing . . . . .	<b>20c(7)(A)</b>	
(B)	Nonincome-producing . . . . .	<b>20c(7)(B)</b>	
(8)	Loans (other than to participants) secured by mortgages . . . . .	<b>20c(8)</b>	
(9)	Loans to participants (See page 6 of the instructions.) . . . . .	<b>20c(9)</b>	
(10)	Other loans (See page 6 of the instructions.) . . . . .	<b>20c(10)</b>	
(11)	Value of interest in registered investment companies . . . . .	<b>20c(11)</b>	
(12)	Value of funds held in insurance company general account . . . . .	<b>20c(12)</b>	
(13)	Other (Attach explanation.) . . . . .	<b>20c(13)</b>	
(14)	<b>Total.</b> Add lines 20c(1) through 20c(13) . . . . . ▶	<b>20c(14)</b>	
<b>d</b>	Employer-related investments:		
(1)	Employer securities . . . . .	<b>20d(1)</b>	
(2)	Employer real property . . . . .	<b>20d(2)</b>	
<b>e</b>	Buildings and other property used in plan operation . . . . .	<b>20e</b>	
<b>f</b>	<b>Total assets.</b> Add lines 20a, 20b(6), 20c(14), 20d(1), 20d(2), and 20e . . . . . ▶	<b>20f</b>	
<b>Liabilities</b>			
<b>g</b>	Benefit claims payable . . . . .	<b>20g</b>	
<b>h</b>	Operating payables . . . . .	<b>20h</b>	
<b>i</b>	Acquisition indebtedness . . . . .	<b>20i</b>	
<b>j</b>	Other liabilities (Attach explanation.) . . . . .	<b>20j</b>	
<b>k</b>	<b>Total liabilities.</b> Add lines 20g through 20j . . . . . ▶	<b>20k</b>	
<b>Net Assets</b>			
<b>l</b>	<b>Net assets.</b> Subtract line 20k from line 20f . . . . . ▶	<b>20l</b>	

## Procedural Requirements Checklist

### Form 5310

Use this list to assure that your application package is complete before you submit it. Failure to supply the appropriate information may result in a delay in processing the application.

- 1 ☐ Is **Form 8717**, User Fee for Employee Plan Determination Letter Request, attached to your application?
- 2 ☐ Is the appropriate user fee for your application attached to Form 8717, if applicable?
- 3 ☐ If appropriate, is **Form 2848**, Power of Attorney and Declaration of Representative, **Form 8821**, Tax Information Authorization, or a privately designated authorization attached? (For more information, see **Disclosure Request by Taxpayers** in the instructions and Rev. Proc. 2006-4.)
- 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 page one of the application signed and dated?
- 8 ☐ Have interested parties been given the required notification of this application?
- 9 ☐ Have you included a copy of the Board of Director's Resolution or other documentation formally terminating the plan?
- 10 ☐ If you answered "Yes" to line(s) 6a and/or 6b, have you included the information requested on page 3 of the instructions?
- 11 ☐ Have you included a copy of the plan, trust, and all amendments since your last determination letter?
- 12 ☐ If the plan uses the QSLOB rules of section 414(r), has **Demo 1** been attached?
- 13 ☐ If line 13n is answered "Yes," has **Demo 4** been attached?
- 14 ☐ If line 13o(2) or (3) is answered "No," has **Demo 5** been attached?
- 15 ☐ If line 14e(2) or (3) is answered "No," has **Demo 6** been attached?
- 16 ☐ If line 15a(6) shows that a participant(s) separated without full vesting in the current year or any of the past 5 years, have you attached the required information?
- 17 ☐ If line 17e is answered "Yes," have you included the required statement?
- 18 ☐ If you are requesting additional determinations, is the **Schedule Q (Form 5300)**, Elective Determination Requests, attached?
- 19 ☐ If filing a Schedule Q (Form 5300), are all appropriate demonstrations attached?  
(See the Instructions for Schedule Q (Form 5300).)
 

<input type="checkbox"/> Demo 3	<input type="checkbox"/> Demo 8	<input type="checkbox"/> Demo 10
<input type="checkbox"/> Demo 7	<input type="checkbox"/> Demo 9	<input type="checkbox"/> Demo 11
- 20 ☐ If appropriate, have you included a copy of **Form 8905**, Certification of Intent To Adopt a Pre-approved Plan?