

**SCHEDULE Q  
(Form 5300)**

(Rev. January 2010)

Department of the Treasury  
Internal Revenue Service**Elective Determination Requests**► **File as an attachment to Form 5300, 5307, or 5310 to  
request specific determinations.****See the instructions before completing this schedule.**

OMB No. 1545-0197

Name of plan sponsor (employer, if single-employer plan)

Employer Identification  
Number (EIN)

Name of plan

Yes No

- 1 ☐ ☐ Is this a request for a determination on whether a plan that uses the qualified separate lines of business rules of section 414(r) satisfies the gateway test of section 410(b)(5)(B) or satisfies the special requirements for employer-wide plans? If "Yes," see instructions and attach Demo 1.
- 2 ☒ ☒ Reserved
- 3 ☐ ☐ Is this a request for a determination that specified benefits, rights, or features meet the nondiscriminatory current availability requirement? If "Yes," see instructions and attach Demo 3.
- 4 ☐ ☐ Is this a request for a determination regarding the plan being restructured, mandatorily disaggregated, or permissively aggregated? **See instructions.** If "Yes," attach Demo 4.
- 5 ☐ ☐ If Form 5300, line 13 or Form 5307, line 11 is answered "No," is this a request for a determination regarding Regulations section 1.410(b)-2(b)(3) average benefit test? If "Yes," see instructions and attach Demo 5.
- 6 ☐ ☐ If Form 5300, line 14 or Form 5307, line 12 is answered "No," is this a request for a determination regarding a nondesign-based safe harbor or a general test under 401(a)(4)?  
If "Yes," see instructions and attach Demo 6.
- ☐ Also, enter the letter (A, B, or C) corresponding to the type of determination requested:  
A = General test, involving "safety valve" rule in Regulations section 1.401(a)(4)-3(c)(3) (defined benefit plans only)  
B = General test, not involving "safety valve" rule  
C = Nondesign-based safe harbor
- 7 ☐ ☐ (i) Is this a request for a determination regarding a plan provision that provides for pre-participation or imputed service?
- ☐ ☐ (ii) Is this a request for a determination regarding a plan amendment (or, for an initial determination, a plan provision) providing a period of past service in excess of the safe harbor?  
If (i) or (ii) is "Yes," see instructions and attach Demo 7.
- 8 ☐ ☐ Is this a request for a determination regarding a floor offset arrangement intended to satisfy the safe harbor in Regulations section 1.401(a)(4)-8(d)? If "Yes," see instructions and attach Demo 8.
- 9 ☐ ☐ Is this a request for a determination that a definition of compensation is nondiscriminatory? **See instructions.**  
If "Yes," attach Demo 9.
- 10 ☐ ☐ Is this a request for a determination for a defined benefit plan with employee contributions not allocated to separate accounts? If "Yes," complete lines 11 and 12.



**11** Enter the letter (A, B, C, D, or E) corresponding to the method used to determine the employer-provided benefit:

**Method:** A = Composition-of-workforce method

B = Minimum benefit method (also enter the plan factor, if applicable (.4 or .6))

C = Grandfather rule

D = Government plan method

E = Cessation of employee contributions method

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If "A," see instructions and attach Demo 10. If applicable, list the plan provisions and indicate the plan factor here:

**12** Enter the letter (A, B, or C) corresponding to the method used to show that the employee-provided benefit is nondiscriminatory in amount. If "C," see instructions and attach Demo 11.

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**Method:** A = Same rate of contributions    B = Total benefits method    C = Grandfather rule

