Application for Determination for Employee Benefit Plan (including collectively bargained plans formerly filed on Form 5303)

For IDS Use Only						
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OMB No. 1545-0197

	al Revenue Service	(Under sections 401(a) an	d 501(a) of the In	iternal Revenue Code)			
Revi	ew the Procedura	al Requirements Checklist on	page 5 before su	ıbmitting this application	١.		
1a	Name of plan spons	or (employer if single-employer plan)			1b	Employer identification nu	mber
	Number, street, and	room or suite no. (If a P.O. box, see i	nstructions.)		1c	Employer's tax year ends—	Enter (MM)
	City		State	ZIP code	1d	Telephone number	
2a	Person to contact if and Declaration of complete the rest of Name	more information is needed. (See in Representative, or other written desithis line.)	gnation is attached	, check box and do not	1e	Fax number	
	Number, street, and	room or suite no. (If a P.O. box, see i	nstructions.)		2b	Telephone number	
	City		State	ZIP code	2c	() Fax number	
		equested for (enter applicable				()	
	Enter 2 for	Initial Qualification—Date pla a request after initial qualificandment signed ►	ation—Is comple	ete plan attached? (Se	e instruct		
	Enter 4 for	Affiliated Service Group status Leased Employee status Partial termination—Date effet				!	
		or Termination of collectively y PBGC insurance—Date of To				yer plan	
b Has the plan received a determination letter?					No		
	If "No," submit	all prior plan(s) and/or adoptic	n agreement(s).	(See instructions.)			
С		parties been given the require					No
d	•	ave a cash or deferred arrang	•				No
е •	•	ave matching contributions (s ave after-tax employee volunt					No L
g	Does this plan	benefit noncollectively bargair d under a collective bargaining	ned employees	or are more than 2%	of the em	nployees	No
		s section 1.410(b)-9.	, agreement ter	proreceional employer			
h		rovide for disparity in contributements of section 401(I)?					No
4a	Name of plan (F	Plan name may not exceed 66	characters, inc	luding spaces.):			
		Enter 3-digit plan number Enter date plan year ends		d Enter pla	an's origi i		IMDDYYYY)
		ry, I declare that I have examined strue, correct, and complete.	this application, ir	ncluding accompanying sta	atements a	nd schedules, and to the	ne best of my
Print	Name ►		Title ►				
Signa	ature ▶					Date ►	

Page 2 Form 5300 (Rev. 9-2001) 5 Indicate type of plan by entering the number from the list below. 1—profit-sharing and/or 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 9—safe harbor 401(k) 6—leveraged ESOP Yes No **b** Is the employer a member of a controlled group of corporations or a group of trades or businesses under common If **a** and/or **b** above is "Yes," complete required statement (see instructions). c Is this a collectively bargained plan? (See Regulations section 1.410(b)-9.) 8a Do you maintain any other qualified plan(s) under section 401(a)? If "Yes," attach required statement (see instructions). If "No," skip to line 8d. 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: c 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 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? d Does the plan prevent the possibility that the section 415 limitations will be exceeded for any employee who is General Eligibility Requirements (Complete all lines.) 9a Check all that apply: (1) All employees (2)Hourly rate employees (3)Salaried employees (4) Other (Specify) Minimum years of service required to participate If no minimum, check ▶ **c** Minimum age required to participate (Specify) If no minimum, check ▶ Vesting (Check one box to indicate the regular (non-top heavy) vesting provisions of the plan.) **10a** Full and immediate b Full vesting after 2 years of service Full vesting after 3 years of service С d Full vesting after 5 years of service

2 to 6 year graded vesting

3 to 7 year graded vesting

e

g \square Other

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Ben	efits	s and Requirements for Benefits					
11a	Fo	r defined benefit plans—Method for determining accrued benefit ▶					
	(1)	Benefit formula at normal retirement age is					
	(2)	Benefit formula at early retirement age is					
	(3)	Normal form of retirement benefit is					
b	Fo	r defined contribution plans—Employer contributions:					
	(1)	Profit-sharing or stock bonus plan contributions are determined under: A definite formula A discretionary formula Both					
	(2)	Matching contributions are determined under: A definite formula A discretionary formula Both					
	(3)	Money purchase plan—Enter rate of contribution					
	(4)	Target benefit plan—state target benefit formula					
Miso	cella	aneous					
12a	am	res any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit, including an endment adopted after September 6, 2000, to eliminate a joint and survivor annuity form of benefit? see instructions.)	N/A Yes No				
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.					
С	• -	This plan or trust currently under examination or is any issue related to this plan or trust currently pending fore: The Internal Revenue Service					
	lην	Yes," attach a statement explaining the issues involved, the contact person's name (IRS Agent, DOL restigator, etc.) and their telephone number. Do not answer "Yes" if the plan has been submitted under a Voluntary Compliance Program of the Employee Plans Compliance Resolution System (EPCRS).					

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Optional determination request regarding the ratio percentage test. A determination regarding the average benefit test may be requested by attaching Schedule Q (Form 5300). No 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 13a through 13n for a ratio percentage test determination, or complete only line 130 for a determination regarding one of the special requirements. If "No," skip to line 14. a 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 Does the employer receive services from any leased employees as defined in section 414(n)? c Coverage date (MMDDYYYY). See instructions for inserting date Total number of employees (include self-employed individuals) (employer-wide) Statutory and regulatory exclusions under this plan (do not count an employee more than once): (1) Number of employees excluded because of minimum age or years of service required . . . (2) Number of employees excluded because of 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 last day of plan year (4) Number of employees excluded because employed by other qualified separate lines of business (5) Number of employees excluded because they were nonresident aliens with no earned income Total statutory and regulatory exclusions (add lines 13e(1) through 13e(5)) Nonexcludable employees (subtract line 13f from line 13d) h Number of nonexcludable employees on line 13g who are highly compensated employees (HCEs). Number of nonexcludable HCEs on line 13h benefiting under the plan Number of nonexcludable employees who are nonhighly compensated employees (NHCEs) (subtract **k** Number of nonexcludable NHCEs on line 13j benefiting under the plan **m** Enter the ratio percentage for the following, if applicable: (1) Section 401(k) part of the plan n Are the results on line 13I or 13m 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. No 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: a Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(I)? 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 letter ("A" – "G") from the list below that identifies the safe harbor intended to be satisfied ▶ 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 E-1.401(a)(4)-3(b)(5) insurance account C=1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan F—1.401(a)(4)-8(b)(3) target benefit plan

List the plan section(s) that satisfy the safe harbor (including, if applicable, the permitted disparity requirements)

D—1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan

here:

G—1.401(a)(4)-8(c)(3)(iii)(b) cash balance plan

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Procedural Requirements Checklist

********Form 5300******

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. Is Form 8717, User Fee for Employee Plan Determination Letter Request, attached to your submission? Is the appropriate user fee for your submission attached to Form 8717? 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.) Is a copy of your plan's latest determination letter, if any, attached? Is the Employer Identification Number (EIN) of the plan sponsor/employer (NOT the trust's EIN) entered on line 1b? Does line 4d list the plan's original effective date? Is the application signed and dated? Have interested parties been given the required notification of this application? (See the instructions for line 3c.) If you are requesting a determination as an Affiliated Service Group, have you included the information requested in the instructions? NOTE: You can request a ruling from the IRS as to whether or not you are an Affiliated Service Group by listing your request on line 3 of Form 5300. If you answered "Yes" to line(s) 6a and/or line 6b, have you included the information requested in the instructions? For Multiple Employer Plans: Have you included the required information as specified in the instructions under Specific Plans—Additional Requirements? For Partial Termination Requests: If requesting a determination for the plan and one or more employers maintaining the plan, have you included the required information as specified in the instructions under Types of **Determination Letters, Partial Termination?** If you answered "Yes" to line 8a, have you included the requested information? If you are requesting additional determinations, is page 4 completed and/or Schedule Q attached? If filing a Schedule Q, are all appropriate demonstrations attached? (See Instructions for Schedule Q) Demo 1 Demo 5 Demo 8 Demo 11 Demo 3 Demo 6 Demo 9 Demo 4 Demo 7 Demo 10 Have you included a copy of the plan, trust, and all amendments since your last determination letter? For Employee Stock Ownership Plans (ESOP): Have you attached Form 5309, Application for Determination of Employee Stock Ownership Plan, to your submission? For PBGC Terminations: Have you included the required information as specified in the instructions under Types of **Determination Letters?**