

# Short Form Application for Determination for Minor Amendment of Employee Benefit Plan

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

OMB No. 1545-0229

For IRS Use Only

Review the **Procedural Requirements Checklist** on page 3 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<br>( )             |
| <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<br>( )                   |
| Name  |       |          |   |
| Number, street, and room or suite no. (If a P.O. box, see instructions.)  |       |          | <b>2b</b> Telephone number<br>( )             |
| City  | State | ZIP code | <b>2c</b> Fax number<br>( )                   |

**3a** Determination requested for amendment (fill in appropriate dates):  
 Date amendment signed ▶ ...../...../.....  
 Date amendment effective ▶ ...../...../.....

**b** Has the plan received a determination letter? . . . . . Yes  No   
 Date of letter ▶ ...../...../.....  
 If "Yes," submit a copy of the latest letter.  
 If "No," this form cannot be used. See instructions under **Who May File**.

**c** Have interested parties been given the required notification of this application? (See Instructions.) . . . 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 (MMDDYYYY)  
 ...../..... **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.

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

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 the required statement (see the instructions).  |     |    |
| <b>7a</b> Is this a master or prototype plan? . . . . .  |     |    |
| <b>b</b> Is this plan an approved volume submitter plan? . . . . .   |     |    |
| <b>c</b> Is this plan an individually designed plan? . . . . .   |     |    |
| <b>8a</b> Is this plan a governmental plan? . . . . .  |     |    |
| If "Yes," is the plan below the state level? . . . . .   |     |    |
| <b>b</b> Is this plan a nonelecting church plan? . . . . .   |     |    |
| <b>c</b> Is this plan a collectively bargained plan? (See Regulations section 1.410(b)-9.)? . . . . .                                      |     |    |
| <b>d</b> Is this plan a section 412(i) plan? . . . . .   |     |    |

**MISCELLANEOUS**

|  | NA | Yes | No |
|--|----|-----|----|
| <b>9a</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 the joint and survivor annuity form of benefit? (See instructions.) . . . . .  |    |     |    |
| <b>b</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 . . . . .   |    |     |    |
| • 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). |    |     |    |

## Procedural Requirements Checklist

\*\*\*\*\*Form 6406\*\*\*\*\*

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

- 1 Are the amendments MINOR in nature? (i.e., Form 6406 **may not** be used to amend for law changes or for significant changes to plan benefits or coverage.) For more information, please see **Who May File** in the instructions?
  - 2 Is **Form 8717**, User Fee for Employee Plan Determination Letter Request, attached to your submission?
  - 3 Is the appropriate user fee for your submission attached to Form 8717?
  - 4 If appropriate, is the **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.)
  - 5 Is a copy of your plan's latest determination letter, if any, attached?
  - 6 Is the Employer Identification Number (EIN) of the **plan sponsor/employer** (NOT the trust's EIN) entered on line 1b?
  - 7 Does line 4d list the plan's **original** effective date?
  - 8 Is page 1 of the application signed **and** dated?
  - 9 Have interested parties been given the required notification of this application? (See instructions.)
  - 10 Have you included the following information:
    - A copy of the new amendment(s) or adoption agreement;
    - A statement as to how the amendment(s) or new adoption agreement elections affect or change the plan or any other plan maintained by the employer;
    - A copy of the latest determination letter, and
    - A copy of the approval letter if your plan is either a volume submitter or M&P document?
  - 11 If you answered "Yes" to line(s) 6a and/or 6b, have you included the information requested in the instructions?
  - 12 Have you completed the information on page 2?
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