

**Notice of Plan Merger or Consolidation,  
Spinoff, or Transfer of Plan Assets or  
Liabilities; Notice of Qualified Separate  
Lines of Business**

OMB No. 1545-0202  
**For IRS Use Only**

Department of the Treasury  
Internal Revenue Service

**Under sections 6058(b) and 414(r) of the Internal Revenue Code.  
See Who Must File instructions before filing this form.**

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

**Part I All filers must complete lines 1 and 2.**

<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) or N/A		
City	State	ZIP code	<b>1d</b> Telephone number ( )		
<b>2</b> Person to contact if more information is needed. (See 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			Telephone number ( )		
Number, street, and room or suite no. (If a P.O. box, see instructions.)			Fax number ( )		
City	State	ZIP code			

**Part II Complete lines 3 through 5 if this is a notice of a plan merger or consolidation, spinoff, or transfer of plan assets or liabilities to another plan.**

**3a** Name of plan (plan name may not exceed 66 characters):  
.....

**b** Enter 3-digit plan number .....

**4a** Is this a defined benefit plan? . . . . . Yes  No   
If "Yes," attach an actuarial statement of valuation showing compliance with the requirements of section 401(a)(12) and the regulations under section 414(l).

**b** If this is a defined contribution plan, enter the appropriate code (see instructions) **AND** attach an actuarial statement of valuation showing compliance with the requirements of sections 401(a)(12) and 414(l) . . . . .

**5** 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 3a: .....

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** Employer identification number: ..... **f** Plan number (3 digits): .....

**g** Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities (MMDDYYYY): ...../...../.....

**h** Type of plan (see instructions for code to enter):  If "8," specify ▶

**Part III Complete lines 6 through 11 if you are filing a notice of qualified separate lines of business (QSLOB).**

**6a** Has the employer previously filed a notice of QSLOB? . . . . . Yes  No   
If "Yes," complete lines 6b and 6c.  
If "No," skip lines 6b and 6c.

**b** Enter the first day of the first testing year for which such notice applied (MMDDYYYY) ▶ ...../...../.....

**c** Enter the filing date (MMDDYYYY) . . . . . ▶ ...../...../.....

**d** Enter the filing location code (see instructions) . . . . . ▶

**7** First testing year for which this notice applies (MMDDYYYY) . . . . . ▶ ...../...../.....

Under penalties of perjury, I declare that I have examined this notice, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ Title ▶ Date ▶

**Part III** Complete lines 6 through 11 if you are filing a notice of qualified separate lines of business (QSLOB) (Continued).

**8** 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? . . . . . Yes  No

If "Yes," complete line 9 and skip lines 10 and 11.

If "No," complete lines 9, 10, and 11.

**9** 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 8 is "Yes").

- Section 410(b)
- Section 401(a)(26)
- Section 129(d)(8)

**10** On an attached list, identify each QSLOB operated by the employer. See the line 10 instructions for more details.

**11** 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 11a through 11e. See instructions.

**a** Name of plan:

.....

**b** Date (MMDDYYYY) of determination letter, if any . . . . . ▶ / /

**c** If the plan is a master or prototype or volume submitter plan, enter:

**(1)** the date (MMDDYYYY) of the letter . . . . . ▶ / /

**(2)** the serial number or Advisory letter number . . . . . ▶

**d** Enter the appropriate code number that indicates the location of the pending letter request, if applicable (see instructions). . . . . ▶

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

.....  
.....