

**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.

1a Name of plan sponsor (employer if single-employer plan) Number, street, and room or suite no. (If a P.O. box, see page 2 of the instructions.) City State ZIP code	1b Employer identification number 1c Employer's tax year ends—Enter (MM) 1d Telephone number ()
2a 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"/> Name Number, street, and room or suite no. (If a P.O. box, see page 2 of the instructions.) City State ZIP code	1e Fax number () 2b Telephone number () 2c 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 |
| <input type="checkbox"/> (2)—money purchase | (5)—cash balance | (8)—stock bonus |
| <input type="checkbox"/> (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
8a Is this a governmental plan?	<input type="checkbox"/>		
If "Yes," is the plan a state level plan?	<input type="checkbox"/>		
b Is this a nonelecting church plan?	<input type="checkbox"/>		
c Is this a collectively bargained plan? (See Regulations section 1.410(b)-9.)	<input type="checkbox"/>		
d Is this a section 412(i) plan?	<input type="checkbox"/>		
e Is this a multiple employer plan?	<input type="checkbox"/>		
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
9a Have any of the amendments altered the plan's vesting provisions?		
9b Have any of the amendments (including the termination) decreased plan benefits for any participant?		

- 10 Reason for termination. Check only one box to indicate primary reason for termination.
- a Change in ownership by merger
 - b Liquidation or dissolution of employer
 - c Change in ownership by sale or transfer
 - d Adverse business conditions (See page 3 of the instructions and attach explanation.)
 - e Adoption of new plan. Enter type of new plan ▶
 - f Other (specify) ▶

11 Last employer/sponsor contribution to the plan:
 (a) Date (MMDDYYYY) (b) Amount \$ (c) For plan year ending (MMDDYYYY) ▶

12a Name(s) of trustee(s) or custodian(s) 12b Telephone number
 ()
 Address (number and street)
 City or town, state, and ZIP code

- 13 Coverage
- Complete only lines 13a through 13n if the plan satisfied the ratio percentage test for the year of termination.
 - Complete only line 13o if the plan satisfied the average benefit test for the year of termination.
 - 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 **Demo 1**. See **Guidelines for Demonstrations** on page 6 of the instructions.

	Yes	No
a Is this plan disaggregated into two or more separate plans that are not section 401(k), 401(m), or profit sharing plans? If "Yes," see page 3 of 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 page 3 of the instructions.)	/	/
d Total number of employees (employer-wide) (include self-employed individuals)		
e 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		
f Total statutory and regulatory exclusions. Add lines 13e(1) through 13e(5)		
g Nonexcludable employees. Subtract line 13f from line 13d		
h Number of nonexcludable employees on line 13g who are highly compensated employees (HCEs)		
i Number of nonexcludable HCEs on line 13h benefiting under the plan		
j Number of nonexcludable employees who are nonhighly compensated employees (NHCEs). Subtract line 13h from line 13g		
k Number of nonexcludable NHCEs on line 13j benefiting under the plan.		
l Ratio percentage (See page 4 of the instructions.)		
m 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		

	Yes	No
n Are the results on line 13l or 13m based on the aggregate coverage of more than one plan? If "Yes," see Guidelines for Demonstrations on page 6 of the instructions and submit a Demo 4 .		
o (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 **Guidelines for Demonstrations** on page 6 of the instructions and submit **Demo 5**.

- 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.
- (1)—1.401(a)(4)-2(b)(2) defined contribution plan with uniform allocation formula (4)—1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan
- (2)—1.401(a)(4)-3(b)(3) unit credit defined benefit plan (5)—1.401(a)(4)-3(b)(5) insurance account
- (3)—1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan (6)—1.401(a)(4)-8(b)(3) target benefit plan
- (7)—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**.

	Yes	No

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).

(Enter Plan Year End in MMDDYYYY format.)	Plan Year End	Plan Year End	Plan Year End	Plan Year End	Plan Year End	Current Plan Year
(1) Number at end of prior plan year						
(2) Number added during the plan year						
(3) Total. Add lines (1) and (2)						
(4) Number dropped during the plan year						
(5) Number at end of plan year. Subtract line (4) from line (3)						
(6) 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:	Total number
a Retirees and beneficiaries (including disability retirees) receiving benefits	
b Active participants	
c Participants separated from service with deferred vested benefits	
d Total. Add lines 16a through 16c	

17 (continued)

Yes	No	N/A

i 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, or
- 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.

Note: Do not answer "Yes" if the plan has been considered under the Employee Plans Compliance Resolution System (EPCRS), but there is no other currently pending issue relating to this plan or trust.

j Did any plan participant during the current plan year or in the 5 prior plan years, receive a single-sum distribution (see page 5 of the instructions) or have an annuity contract purchased by the plan from an insurance company on his or her behalf?

If "Yes," state the largest amount so distributed or applied to purchase an annuity contract ▶ \$ _____

k (1) Does the value of plan assets at termination exceed the present value of a plan's liabilities within the meaning of section 401(a)(2)?

(2) If the answer to line 17k(1) is "Yes," is the excess value the result of a change in the plan provisions other than the mere termination of the plan?

l If the plan has been top-heavy, have top-heavy minimum benefits accrued or minimum contributions been made for non-key employees?

m Do you maintain any other qualified plan under section 401(a)?

If "Yes," provide a description as to the type of plan. (See page 5 of the instructions.)

18 If this is a defined contribution plan, enter the information for the current plan year and the 5 prior plan years on the following schedule:

	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.)
a Employer contributions						
b Forfeitures						
c Qualified Transfer/Rollover amount(s) received						

19a Indicate how distributions will be made on termination (check applicable box(es)):

- (1) Single-sum distribution, including direct rollovers (2) Participating annuity contract(s)
(3) Non-participating annuity contract(s) (4) Transfer of assets and liabilities to another plan
(5) Other (specify) ▶

b Will all distributions be made according to plan provisions and have proper consents been obtained, when applicable?

Yes	No

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

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

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?