< 5310 >
< Rev 5/91 >

Department of the Treasury
Internal Revenue Service

Application for Determination Upon Termination

(Under section 401(a) of the Internal Revenue Code)
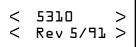
User fee must be attached to this application. (See Instruction B–What To File.)

For Agency Use Only

You must file both the copy of page 1 printed in red ink and the duplicate page 1 of this application. The page 1 printed in red ink is read by the computer and all the information filled in must be typed in either 10 pitch type, Elite type, Courier 12 type, or Titan 12 type. If you wish to computer generate this form, contact your key district office for more information.

Review the Procedural Requirements Checklist before submitting this application.

1a Name of plan sponsor (employer if single-employer plan)

< _____ >

Address (number, street, 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—N/A or (MM)

_____

1d Telephone number

(_____)

2 Person to be contacted if more information is needed. (See instructions, "Disclosure Requested by Taxpayers.") (If same as 1a, leave blank.) (Complete even if Power of Attorney is attached):

Name

< _____ >

Address (number and street)

< _____ >

City   State   ZIP code   Telephone number

< _____ > < _____ > < _____ > (_____)

3a Have interested parties (as defined in Treasury Regulations section 1.7476-1) been given the required notification of this application? . . . . Yes < > No < >

b If "**a**" is "Yes," enter date of notification (MMDDYY) . . . . Date < >

c Has the plan received a determination letter? If "Yes," attach a copy of the latest letter . Yes < > No < >

d If "**c**" is "Yes," has the plan been amended since the last determination letter? If "Yes," attach a copy of the amendment(s) in addition to a copy of the plan documents . . . . Yes < > No < >

e Does the plan have a cash or deferred arrangement (section 401(k)) or employee matching contributions (section 401(m))? . . . . Yes < > No < >

4a Name of Plan (Plan name may not exceed 66 characters.):

< _____ >

< _____ > **b** Enter plan number (3 digits) _____ **d** Enter date plan effective (MMDDYY)

< _____ > **c** Enter date plan year ends (MMDD) < _____ > **e** Enter number of participants in plan

5a If this is a defined benefit plan, enter the appropriate number at left.

< _____ >   Enter 1 for unit benefit   Enter 3 for flat benefit
             Enter 2 for fixed benefit   Enter 4 for other (specify) _____

b If this is a defined contribution plan, enter the appropriate number at left.

< _____ >   Enter 1 for profit sharing   Enter 4 for target benefit
             Enter 2 for stock bonus   Enter 5 for ESOP
             Enter 3 for money purchase   Enter 6 for other (specify) _____

6a Is the employer a member of an affiliated service group?

< _____ >   Enter 1 if "Yes"   Enter 2 if "No"   Enter 3 if "Not Certain"

b Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control?

< _____ >   Enter 1 if "Yes"   Enter 2 if "No"

7 Enter type of plan:

< _____ >   Enter 1 if governmental plan or church plan not subject to ERISA
             Enter 2 if multiple employer plan (described in section 413(c)). Enter number of participating employers _____
             Enter 3 if other

8 Attach copies of records of all actions taken to terminate the plan (see instructions).

a Proposed date of plan termination (MMDDYY) < _____ >

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 specific instructions.) . Yes < > No < >

If "Yes," enter the estimated amount ▶ < _____ >

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. **Both copies of this page must be signed.**

Signature ▶   Title ▶   Date ▶

For Paperwork Reduction Act Notice, see page 1 of the instructions.   Cat. No. 11840Y   Form **5310** (Rev. 5-91)

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Department of the Treasury
Internal Revenue Service

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OMB No. 1545-0202
Expires 4-30-94

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City   State   ZIP code

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Signature ▶   Title ▶   Date ▶

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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.

Page **2**

	Yes	No	N/A

9a If the plan has never received a determination letter from IRS, attach a copy of the executed original plan document or joinder/adoption agreement, all plan amendments, trust agreement, group annuity contracts and custodial agreements (do not complete **b** through **d**).

b Since the last determination letter, have any of the amendments altered the plan's vesting provisions?. .

c Since the last determination letter, have any of the amendments (including the termination) decreased plan benefits? . . . .

d Last contribution to the plan:
  (i) Date   *(ii)* Amount $ *(iii)* For plan year ended

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 instructions and attach explanation)
e ☐ Adoption of new plan (see instructions and attach explanation)
f ☐ Other (specify) ▶

11 Indicate funding arrangement:
a ☐ Trust (benefits provided in whole from trust funds)
b ☐ Insurance contract plan described in Code section 412(i)
c ☐ Trust or other arrangement providing benefits partially or exclusively through insurance and/or annuity contracts not included in **b** above.
d ☐ Custodial account described in Code section 401(f) and not included in b or c above
e ☐ Other (specify) ▶

12a Name(s) of trustee(s) or custodian(s)   **b** Telephone number
                                                                    (   )

Address (number and street)

City or town, state, and ZIP code

13 Participation (see instructions): Collectively bargained plans do not complete a or b.

a Complete the following for the proposed year of plan termination (current year) and for the two prior plan years:
  Did the plan satisfy one of the ratio tests of section 410(b)(1)(A) or (B)?. . . . .

19		19		Current year 19	
Yes	No	Yes	No	Yes	No

  If the plan does not satisfy one of the ratio tests, explain on a separate attachment how the plan met the minimum coverage requirements of section 410(b).

b *(i)* Is coverage met by reference to a separate line of business?. . . . . ☐ **Yes** ☐ **No**
  (ii) If *(i)* is "Yes," was the IRS properly notified? (See instructions.) . . . . ☐ **Yes** ☐ **No**

c Enter the total number of participants employed for the current plan year and each of the 5 prior plan years on the schedule below:

	19.........	19	19	19.........	19	Current year 19.........
(i) Number at beginning of plan year . .						
(ii) Number added during the plan year .						
(iii) Total (add lines *(i)* and *(ii)*)						
(iv) Number dropped during the plan year.						
(v) Number at end of plan year (subtract *(iv)* from *(iii)*)						
(vi) Total number of participants in this plan separated from vesting service during the plan year without full vesting . .						

		Total number	Amount of monthly benefits as of the most recent payment date
14	Summary of participants or claimants by category:		
a	Retirees and beneficiaries (including disability retirees) receiving benefits .		////////
b	Active participants eligible for normal retirement		////////
c	Active participants eligible for early (but not normal) retirement		////////
d	Active participants vested before termination (other than normal or early retirement)		////////
e	All other active participants		////////
f	Participants separated from service with deferred vested benefits		////////
g	**Total** (Add items **a** through **f**)		////////

		Yes	No	Not Applicable
15	Miscellaneous:			
a	As a result of the termination, are accrued benefits or account balances nonforfeitable as required under section 411(d)(3)?			////////
b	If annuity contracts are distributed on plan termination, are the applicable consent, present value, waiver and other rights and benefits protected by sections 401(a)(11) and 417 included in the annuity contracts?			
c	Do the accrued benefits for each participant upon termination include the subsidized benefits that the participant may become entitled to receive subsequent to the termination? (See instructions.) . .			////////
d	Were any funds contributed in the form of, or invested in, obligations or property of the employer or any group of corporations or group of trades or businesses under common control?			////////
e	Will distribution include property other than cash?			////////
f	If a defined benefit or money purchase plan, do you estimate there will be an accumulated funding deficiency as of the end of the plan year during which the proposed termination date occurs if no additional plan contributions are made?.			
	If "Yes," complete the following:	////////	////////	////////
	(i)　Estimated accumulated funding deficiency $ _____			
	(ii)　Was a Form 5330 filed?			
	(iii)　Was a waiver granted?			
	(iv)　Have you attached a copy of Form 5330 or an approved waiver?			
g	(i)　If there are unallocated funds which can be reallocated to participants without exceeding the limitations of section 415, have these funds been reallocated?			
	(ii)　If (i) is "Yes," did the plan originally contain a provision allowing this allocation?			
	(iii)　If (ii) is "No," was the plan amended to provide for this allocation?			
h	If any funds will be or have been returned to the employer, complete (i) through (x) below, if applicable.	////////		////////
	(i)　Has the terminating plan been involved in a spinoff or other transfer of assets or liabilities, subject to Code section 414(l), within 60 months preceding the proposed date of termination? If "Yes," attach a list and an explanation of the transaction(s) involved			
	(ii)　Was proper notice filed with IRS?			
	(iii)　Was the only transaction in (i) above, a transfer of assets before any employer reversions? . . .			
	(iv)　If (i) is "Yes," answer (A) and (B):	////////	////////	////////
	(A)　Are the accrued benefits of all participants, in the other plan(s) included in (i), fully vested and nonforfeitable as of the date of this plan termination? (See instructions.)			

				Yes	No	Not Applicable
15	(con't)					
	(B)	Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits, as of the date of this termination, of all participants in the other plan(s) included in (i)? (See instructions.)				
		Note: *Distributions may not be made to employed participants in nonterminating plans.*		/////	/////	/////
	(v)	Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits of all participants in this plan?				
	(vi)	Attach a statement providing the dates and amounts of these cash distributions or purchase of annuity contracts.		/////	/////	/////
	(vii)	If this is a defined benefit plan, is it intended, or is it a fact, that any or all of the participants in the terminating plan will be covered by a new or existing defined benefit plan of the employer? .				
	(viii)	If "Yes," does the new plan give full prior service credit for vesting and entitlement purposes?				
	(ix)	If (i) or (vii) is "Yes," then—		/////	/////	/////
		(A)	Has a Form 5300 been submitted for a determination letter for the other plan(s) involved? If "Yes," attach plan numbers.			
		(B)	Has the IRS granted approval for a change in funding method in connection with this termination for the other plan(s) involved? If "Yes," attach a copy of the approval letter(s) . . .	/////	/////	/////
	(x)	Did the employer previously receive a reversion of assets upon termination of a defined benefit plan in the past 15 years? If "Yes," attach explanation				
i		Is this plan or trust currently under examination or is any issue relating 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 naming the agency(s) and/or court and briefly describe the issues				/////
j		Did any plan participant during the current plan year or in the 5 prior plan years, receive a lump-sum distribution (see 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	(i)	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)?				/////
	(ii)	If the answer to (i) 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 is top-heavy, have top-heavy minimum benefits accrued or minimum contributions been made for non-key employees?				
m		Is or was the plan integrated with social security (or railroad retirement) or does or did it provide for permitted disparity under section 401(l)?				/////
n		Does or did the plan depend upon another plan to satisfy coverage or discrimination under section 401(a)(4) or 410(b)?				/////
o		For defined benefit plans, specify interest rate used for computation of single sum distributions ▶ %		/////	/////	/////

16 For defined contribution plans enter the information for the current plan year and the 5 prior plan years on the following schedule:

	19......	19	19......	19	19.......	Current year 19 ......
a Employer contributions						
b Forfeitures						

Attach a statement explaining bases on which forfeitures were allocated.

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

a ☐ Lump-sum distribution **b** ☐ Participating annuity contract(s) **c** ☐ Non-participating annuity contract(s)
d ☐ Transfer of assets and liabilities to another plan **e** ☐ Other (specify) ▶

18   Statement of net assets available to pay benefits as of the proposed date of plan termination.

All "Other" items must be fully explained in an attachment.

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

Procedural Requirements Checklist

This checklist identifies certain basic data required to process your application. The checklist specifies items that MUST be included with your application. All applications are screened by computer. Failure to include a required item will result in the return of the application to you.

		Yes	No
a	Have you attached **Form 6088,** Distributable Benefits from Employee Pension Benefit Plans?		
b	Have you attached the appropriate user fee and **Form 8717,** User Fee for Employee Plan Determination Letter Request?		
c	Have you attached a copy of the plan?		
d	Have you attached a copy of amendments, if any?		
e	Have you attached a copy of your plan's latest Determination Letter?		
f	Have you signed and submitted both copies of page 1 of the application?		
g	Have you entered the plan sponsor's 9-digit employer identification number on line 1b?		
h	Have you attached **Form 2848,** Power of Attorney and Declaration of Representative? (See instructions, "Disclosure Requested by Taxpayers," on page 1 of the separate instructions.)		
i	Have you entered the effective date of the plan in line 4d?		
j	Controlled groups and affiliated service groups—Have you attached the information requested in the instructions for lines 6a and b of the application?		
k	Multiple-employer plans—Have you attached a Form 6088 for each employer who adopts the plan? . . .		
l	Have you attached copies of all records of all actions taken to terminate the plan?		