

## ***Attention!***

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Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

# Application for Determination for Collectively Bargained Plan

OMB No. 1545-0534

Department of the Treasury  
Internal Revenue Service

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

Attach user fee and Schedule Q to this application. (See **What To File.**)

**For IRS Use Only**

File folder number ▶

Case number ▶

You must file the pink copy of page 1 and the duplicate page 1 of this application. The pink copy of page 1 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 list of Procedural Requirements on page 3 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 instructions)

< \_\_\_\_\_ >  
 City State ZIP Code

< \_\_\_\_\_ > < \_\_\_\_\_ > < \_\_\_\_\_ >

**1b** Employer identification number  
 < \_\_\_\_\_ >

**1c** Employer's tax year ends—Enter N/A or (MM)  
 \_\_\_\_\_

**1d** Telephone number  
 ( ) \_\_\_\_\_

**2** Person to contact if more information is needed. (See instructions.)  
 (If the same as line 1a, leave blank. Complete even if Power of Attorney is attached):  
 Name  
 < \_\_\_\_\_ >  
 Number, street, and room or suite no. (If a P.O. box, see instructions)

< \_\_\_\_\_ >  
 City State ZIP Code Telephone number

< \_\_\_\_\_ > < \_\_\_\_\_ > < \_\_\_\_\_ > ( ) \_\_\_\_\_

**3a** Determination requested for (enter applicable number(s) at left and fill in required information).  
 (See **instructions.**)

< \_\_\_\_\_ > Enter 1 for Initial Qualification—Date plan signed . . . . . \_\_\_\_\_

< \_\_\_\_\_ > Enter 2 for a request after initial qualification—Is complete plan attached? (See instructions). . . . . Yes < \_\_\_\_\_ > No < \_\_\_\_\_ >

Date amendment signed \_\_\_\_\_ Date amendment effective \_\_\_\_\_

< \_\_\_\_\_ > Enter 3 for Termination of multi-employer or multiple-employer-collectively-bargained plan covered by PBGC insurance.  
 Date termination effective \_\_\_\_\_

< \_\_\_\_\_ > Enter 4 for Partial Termination—Date effective \_\_\_\_\_

**b** Has the plan received a determination letter? If "Yes," submit a copy of the latest letter Yes < \_\_\_\_\_ > No < \_\_\_\_\_ >

**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, or employee or matching contributions (section 401(k) or (m))?. . . . . Yes < \_\_\_\_\_ > No < \_\_\_\_\_ >

**e** Does this plan benefit noncollectively bargained employees or are more than 2% of the employees who are covered under a collective bargaining agreement professional employees (see instructions)? Yes < \_\_\_\_\_ > No < \_\_\_\_\_ >

**4a** Name of Plan:  
 < \_\_\_\_\_ >

< \_\_\_\_\_ > **b** Enter plan number (3 digits) \_\_\_\_\_ **d** Enter year plan originally effective \_\_\_\_\_

< \_\_\_\_\_ > **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 in box 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 in box 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) \_\_\_\_\_

**6** Enter type of plan:  
 < \_\_\_\_\_ > Enter 1 if governmental plan Enter 4 if multi-employer plan as described in section 414(f)  
 Enter 2 if nonelecting church plan (see instructions) Enter 5 if section 412(i) plan  
 Enter 3 if multiple-employer-collectively-bargained plan (other than multi-employer plan) Enter 6 if other

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 ▶

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Signature ► Title ► Date ►

**General Eligibility Requirements** (Complete all lines.)

- 7a** Check one box: (1)  All employees (2)  Hourly rate employees only (3)  Salaried employees only  
 (4)  Other (Specify) \_\_\_\_\_
- b** 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.)

- 8a**  Full and immediate **e**  6 year graded vesting  
**b**  Full vesting after 2 years of service **f**  3 to 7 year graded vesting  
**c**  Full vesting after 3 years of service **g**  Other (Attach a statement showing your vesting schedule.)  
**d**  Full vesting after 5 years of service

**Benefits and Requirements for Benefits**

- 9a** For 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** For defined contribution plans—Employer contributions:  
 (1) Profit-sharing or stock bonus plan contributions are determined under:  A definite formula  
 An indefinite formula  Both  
 (2) Money purchase plan—Enter rate of contribution \_\_\_\_\_  
 (3) Target benefit plan—state target benefit formula \_\_\_\_\_

**Miscellaneous** (See instructions.)

	N/A	Yes	No
<b>10a</b> Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit? . . . . .			
<b>b</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 . . . . .			
<b>c</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, or any court? If "Yes," attach a statement explaining the issues involved and who is considering them. Do not answer "Yes" because the plan has been considered under IRS's Voluntary Compliance Resolution Program . . . . .			

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## Procedural Requirements

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Use this list to see what **must** be included with Form 5303.

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- 1 Is **Schedule Q (Form 5300)** attached? (not required by a governmental plan)
- 2 Is **Form 8717** and the appropriate user fee attached?
- 3 Is a copy of the plan attached?
- 4 If applicable, is a copy of the amendments attached?
- 5 Is a copy of the plan's latest determination letter attached? (Previously approved plans only)
- 6 Are the appropriate demonstrations attached to Schedule Q?
- 7 Has page one been submitted in duplicate (one must be the pink copy)?
- 8 Are both copies of page one of the application signed?
- 9 Is the plan sponsor's (Employer's if single-employer plan) 9-digit employer identification number entered on line 1b?
- 10 If appropriate, is **Form 2848** or a privately designed authorization attached? (See **Disclosure Requested by Taxpayer**.)
- 11 Is the year the plan was originally effective entered on line 4d?
- 12 **Partial Terminations**—Is the information requested under **What To File, Type of Determination Letter Requested**, on page 1 of the instructions attached?
- 13 **Terminations**—Is the information requested under **What To File, and Type of Determination Letter Requested**, on page 1 of the instructions attached?
- 14 **ESOPS only**—Is Form 5309 attached?

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**ALL APPLICATIONS ARE SCREENED BY COMPUTER. FAILURE TO INCLUDE A REQUIRED ITEM WILL RESULT IN THE RETURN OF THIS APPLICATION TO YOU.**

