Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

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.

< 6406 >
< Rev 7/98 >

Department of the Treasury
Internal Revenue Service

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

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

Form 6406 may not be used for plan amendments made to comply with the Uruguay Round Agreements Act, the Small Business Job Protection Act of 1996, or the Taxpayer Relief Act of 1997

OMB No. 1545-0229

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 2 before submitting this application.

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

< _____ >

1b Employer identification number

< _____ >

Number, street, and room or suite no. (If a P.O. Box, see page 2 of instructions.)

< _____ >

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

_____

City | State | ZIP code

< _____ > < _____ > < _____ >

1d Telephone number

( ) _____

2 Person to be contacted if more information is needed. (See Specific instructions.)
(If the same as line 1a, leave blank.) (Complete even if a Power of Attorney is attached):

Name

< _____ >

Number, street, and room or suite no. (If a P.O. Box, see page 2 of instructions.)

< _____ >

City | State | ZIP code | Telephone number

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

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 < >
If "Yes," submit a copy of the latest letter.

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 < >

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 other (Specify) _____
Enter 3 for money purchase

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

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

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
Enter 2 if nonelecting church plan
Enter 3 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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< > < >

Number, street, and room or suite no. (If a P.O. Box, see page 2 of instructions.) **1c** Employer's tax year ends— Enter N/A or (MM)

< > >

City State ZIP code **1d** Telephone number

< > < > < > ( )

2 Person to be contacted if more information is needed. (See Specific instructions.)
(If the same as line 1a, leave blank.) (Complete even if a Power of Attorney is attached):
Name

< >

Number, street, and room or suite no. (If a P.O. Box, see page 2 of instructions.)

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< > < > < > ( )

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Signature ► **Title** ► **Date** ►

	MISCELLANEOUS	Yes	No
8a	Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit? (See instructions.) . .		
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.		

Procedural Requirements

Use this list to see what **must** be included with Form 6406.

1 Is **Form 8717** and the appropriate user fee attached? (Not required by a governmental plan)

2 Is a statement attached indicating how the amendments affect or change the plan or any other plans you maintain?

3 Is a copy of the amendments attached (See **What To File,** under the instructions)?

4 Is a copy of the plan's latest determination letter attached?

5 Has page 1 been submitted in duplicate (the original pink copy and the duplicate page 1)?

6 Are both copies of page 1 of the application signed?

7 Is the plan sponsor's (employer's if single-employer plan) 9-digit employer identification number been entered in line 1b?

8 If appropriate, is **Form 2848,** or a privately designed authorization attached? See **Disclosure Request by Taxpayer** on page 1 of the instructions.

9 Is the original effective date of the plan entered in line 4d?

10 **Controlled Groups of Corporations, Trades or Businesses under Common Control, and Affiliated Service Groups—**Is the information requested in **Specific Plans—Additional Requirements** and the instructions for line 6 attached?

11 **ESOPs only—**Is **Form 5309** attached?

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