

## Announcement 98-85

The application forms used to request determination letters for ongoing qualified employee benefit plans have been revised. The revised forms are Forms 5300, 5303, 5307, and 6406. The new revision date for all forms is July 1998 (7/98). Except for the revision date, no significant changes have been made. Therefore, the current version of each form may continue to be used until further notice.

Schedule Q (Form 5300) has also been revised as of July 1998 to incorporate the changes made to IRC 401(a)(26) by the Small Business Job Protection Act of 1996, and to clarify that item 5 of Schedule Q, relating to coverage information, must be completed for nonstandardized safe harbor plans. Because of these modifications, the July 1998 version of Schedule Q must be used for applications submitted after December 31, 1998. Further,

effective immediately, Schedule Q is not required to be filed for governmental plans.

The revised forms and instructions will be available after October 1, 1998, and may be obtained from IRS distribution centers by calling 1-800-TAX FORM after that date. Except for Schedule Q (Form 5300), one copy of page one of the Form 5300 series applications is in scannable format and printed in special red ink. For these reasons, the Internet version of this page may not be used instead of the original. However, the forms may be computer generated as described in Notice 90-38. Notice 90-38 provides instructions for generating an "OCR Data Sheet" that may be substituted for the pink shaded copy of page one of each application.

The Internet address is: <http://www.irs.ustreas.gov>

Software developers having approval to computer generate these forms need

not request reapproval if they choose to update the revision date for the application forms identified above. However, Schedule Q (Form 5300) and the related instructions must be changed to be word-for-word identical to the revised schedule. Because Schedule Q is not scannable, advance approval after making this modification is not required.

The revision dates that are currently acceptable are:

Form Number	Revision date
5300	1/96 & 7/98
5303	1/96 & 7/98
5307	3/96 & 7/98
6406	1/96 & 7/98
Not revised at this time:	
5310	1/96 & 6/97 (see Announcement 97-81)
5310A	6/97 (see Announcement 97-81)