5310

(Rev. April 2006)
Department of the Treasury
Internal Revenue Service

Application for Determination for Terminating Plan

for Terminating Plan
(Under section 401(a) of the Internal Revenue Code)
(See separate instructions.)

OMB	No.	1545-0202	

For IRS Use Only

Interna	Revenue Service (See Separate II	iistructions.j						
See	the Procedural Requirements Checklist on page 7 k	oefore submittir	ng this application.					
1a	Name of plan sponsor (employer if single-employer plan)			1b	Employer identif	ication nu	mber	
	Number, street, and room or suite no. (If a P.O. box, see page 2 of	the instructions.)		1c	Employer's tax ye	ar ends—l	Enter (I	MM)
	City State	9	ZIP code	1d	Telephone numb	er		
					()			
2a	Person to contact if more information is needed. (See page 2 of			1e	Fax number			
	8821 is attached, check box and do not complete this line.) Name		🗀		()			
	Name							
	Number, street, and room or suite no. (If a P.O. box, see page 2 of	the instructions.)		2b	Telephone numb	er		
			715		()			
	City State)	ZIP code	2c	Fax number			
					()			
	If more space is needed for any item, attach add			this	form. Identi	fy each		
	sheet with the plan sponsor's name and EIN and	identify each it	tem.					
3a	Have interested parties (as defined in Treasury Regula	ations section 1	.7476-1(b)(5)) beer	n give	n the required	I		
	notification of this application?			· .		Yes		No 🗌
b	If line 3a is "Yes," enter date of notification (MMDDY							
С	Has the plan received a determination letter?	Date of letter >	/	/		Yes		No 🗌
	(1) If "Yes," submit a copy of the latest letter and subsec	quent amendmer	nts. Number of ame	ndmei	nts ▶			
	(2) If "No," submit all prior plan(s) and/or adoption a	•						
d	Does the plan have a cash or deferred arrangement					Yes		No 🗌
е	Does the plan have matching contributions (section 4					Yes		No 🗆
f	Does the plan have after-tax employee voluntary con					Yes		No [
	Name of Plan (Plan name may not exceed 66 characters)			•			_	
	•	rioro, morading	•					
b	Enter 3-digit plan number		Enter plan's				MDD	YYYY)
C	/ Enter date plan year ends (MMDD)		Enter numb	_		-		
·	Entor date plan year onde (MINDE)	•	the instruct		partiolparito (ooo pag	,00	01
5	Indicate type of plan by entering the number from the	e list below		,				
	(1)—profit sharing and/or section 401(k) (4)—		t but not cash bala	ance	(7)—non-lev	eraged	FSO	P
		-cash balance	t but not odon bus	21100	(8)—stock b	_		•
		-leveraged ESC)P		(9)—safe ha		ction	401(k)
62	Is the employer a member of an affiliated service gro	•			` '	Yes		No \Box
	Is the employer a member of a controlled group of corporations	•						No \square
	If line(s) 6a and/or 6b is "Yes," see page 3 of the inst				mon control:	100		110 _
7	Attach copies of records of all actions taken to termi		•		ctions)			
a	Proposed date of plan termination (MMDDYYYY)			noti a	otionoj.			
b	Will funds be distributed as soon as administratively					Yes	П	No 🗆
C	Will any funds be, or have any funds been, returned						_	No \square
C	(1) If "Yes," enter the estimated amount ▶ \$		i: (Gee page 5 of	LITE III	structions.).	103		110
	(2) If "Yes," has the employer established or intend to		ualified Replacem	ent P	an?	Yes		No 🗆
							Yes	s No
00	la this a governmental plan?							1
oa	Is this a governmental plan?							
L-	If "Yes," is the plan a state level plan?							+
	Is this a nonelecting church plan?							+
Ç	Is this a collectively bargained plan? (See Regulation le this a postion 412(i) plan?							+-
d	Is this a section 412(i) plan?							+
е	Is this a multiple employer plan?							
l lode:	r penalties of perjury, I declare that I have examined this application,	including seeses	wing statements as 1 to	2 +b 2 !-	not of my linesiste	المم دمما ا	olicf	it in tour
	r penalties of perjury, I declare that I have examined this application, ot, and complete.	including accompar	iying statements, and to	ימ פוזו כ	est of filly knowle	uge and t	ellet,	ıı ıs true,

Title ▶

Signature ►

Form 5310 (Rev. 4-2006) Page 2 Yes No **9a** Have any of the amendments altered the plan's vesting provisions? b Have any of the amendments (including the termination) decreased plan benefits for any participant? 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) ▶ 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 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. No Yes a Is this plan disaggregated into two or more separate plans that are not section 401(k), 401(m), or profit sharing 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)? 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 (5) Number of employees excluded because they were nonresident aliens with no earned income 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 k Number of nonexcludable NHCEs on line 13j benefiting under the plan. . . . **m** Enter the ratio percentage for the following, if applicable: (2) Section 401(m) part of the plan. No Yes n Are the results on line 13I 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

If line 13o(2) or 13o(3) is "No," see Guidelines for Demonstrations on page 6 of the instructions and submit Demo 5.

Form	5310	(Rev. 4-2006)							Page 3
р	(7), (1) -	ne plan satisfied coverage using one of the enter the number from the list below for th —1.410(b)-2(b)(5)—No NHCEs employed —1.410(b)-2(b)(6)—No HCEs benefit	e Regulation		nt identifies th	ne special ru	le	or .	
14	Note: If you completed line 13p, skip line 14. Nondiscrimination—Section(s) 401(k) and/or 401(m) plans that do not contain a provision for discretionary contributions, s line 14. Complete lines 14a through 14d if the plan satisfied a nondiscrimination safe harbor for the year of termination. Compl line 14e if the plan satisfied a general test for the year of termination. If this plan has been disaggregated or restructured, s Guidelines for Demonstrations on page 6 of the instructions and submit Demo 4.							omplete	
а		es the plan provide for disparity in contribu				meet the per	mitted dispari	ity Y e	es No
		uirements of section 401(l)?							
b		the provisions of the plan ensure that the		itted disparit	y limits will r	not be excee	ded?		
С		er the number from the list below for the R	egulations se	ection that id	entifies the s	afe harbor ir	ntended]	
	(1)-	to be satisfied				olan			
	(3)-	-1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fr	actional rule					an	
d		the plan section(s) that satisfy the safe hal	bor (includin	g, if applicat	ole, the perm	itted disparit	y requiremen	ts)	
е		e ►	e harbor or	a general tes	st to satisfy s	section 401(a	a)(4) for the ye	ear	Т
	(2)	If "Yes," did the plan receive a favorable d date of termination that contained a determ							
	(3)	If "Yes," are the facts (including benef determination was based materially unch	its provided anged? .	and employ	yee demogra	aphics) upor	which the		
15a	If line 14e(2) or 14e(3) is "No," see Guidelines for Demonstrations on page 6 of the instructions and submit Demo 6. Enter the total number of participants employed at any time during the current plan year and each of the 5 prior pla on the schedule below. If all such participants were fully vested at all times during such period, do not comple 15a(1) through 15a(5). Instead, enter -0- in each column next to line 15a(6).								
		(,)	Plan Year	Plan Year	Plan Year	Plan Year	Plan Year	Curr	rent
	/En:	tor Dian Voor End in MMDDVVVV format)	End	End	End	End	End	Plan	Year
	•	ter Plan Year End in MMDDYYYY format.)							
		Number at end of prior plan year Number added during the plan year .							
		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		ne 15a(6) shows that a participant(s) separation following information.	rated withou	t full vesting	in the currer	nt year or an	y of the past	5 years	, attach
	(1) (2)	Name of participant (4) Years of Date of hire (5) Vesting pate of termination (6) Account	ercentage balance or a	ccrued bene ion from ser	fit	(8) Date of	of distribution distribution for termination		
16	Sun	mmary of participants or claimants by cate	gory:					Total n	umber
		irees and beneficiaries (including disability		_					

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Form 5310 (Rev. 4-2006) Page 4 Yes No N/A 17 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 page 5 of the instructions.) d Were any funds contributed in the form of, or invested in, obligations or property of the employer or any controlled group of corporations or group of trades or businesses under common control? e Will distributions include property other than cash and/or readily tradable marketable securities? If "Yes." (1) were all participants given the option of taking this type of distribution? (2) what is the section number of the plan which allows for this type of distribution? ▶ (3) attach a statement explaining how assets were valued and how assets will be allocated. f If this is 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 and no additional funding waiver is granted? (See page 5 of the instructions.) If "Yes," complete the following: (1) Estimated accumulated funding deficiency ▶\$ (4) Have you attached a copy of Form 5330 or a waiver ruling? g (1) If there are unallocated funds which can be reallocated to participants without exceeding the limitations of section 415, have these funds been reallocated to participants? (2) If line 17g(1) is "Yes," did the plan originally contain a provision allowing this reallocation? . . . (3) If line 17g(2) is "No," was the plan amended to provide for this reallocation? h If any funds will be or have been returned to the employer, complete lines 17h(1) through 17h(10) below: (1) Has the terminating plan been involved in a spinoff or other transfer of assets or liabilities, subject to section 414(I), within 60 months preceding the proposed date of termination? If "Yes," attach a list and an explanation of the transaction(s) involved. (2) If line 17h(1) is "Yes," was proper notice filed with the IRS on Form 5310-A? (3) Was the only transaction in line 17h(1) a transfer of assets before any employer reversions? . . . (4) If line 17h(1) is "Yes," answer (A) and (B): (A) Are the accrued benefits of all participants, in the other plan(s) included in line 17h(1), fully vested and nonforfeitable as of the date of this plan termination? (See page 5 of the instructions.). (B) Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits, as of the date of this plan termination, of all participants in the other plan(s) included in line 17h(1)? (See instructions.) Note: Distributions generally may not be made to employed participants in nonterminating plans. (5) Have cash distributions or guaranteed annuity contracts been provided for all accrued benefits of all participants in this plan? (6) Attach a statement providing the dates and amounts of these cash distributions or purchases of annuity (7) 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? . . . (8) If "Yes," does the new plan give full prior service credit for vesting and entitlement purposes? . . . (9) If line 17h(1) or 17h(7) 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)

(10) 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

Page 5 Form 5310 (Rev. 4-2006) Yes No N/A 17 (continued) i Is this plan or trust currently under examination or is any issue related to this plan or trust currently pending • the Pension Benefit Guaranty Corporation, or 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 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 (2) If the answer to line 17k(1) is "Yes," is the excess value the result of a change in the plan provisions I If the plan has been top-heavy, have top-heavy minimum benefits accrued or minimum contributions been 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 Plan Year Plan Year Plan Year Plan Year Current Fnd Fnd Fnd Fnd Fnd Plan Year (Enter Plan Year End in MMDDYYYY format.) a Employer contributions **b** Forfeitures **c** Qualified Transfer/Rollover amount(s) 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) (4) Transfer of assets and liabilities to another plan (3) Non-participating annuity contract(s) (5) ☐ Other (specify) ► No b Will all distributions be made according to plan provisions and have proper consents been obtained, when applicable?

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

	Assets	Date ▶					
а	Total noninterest-bearing cash (Attach explanation.)	20a					
b							
D	(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)					
С							
C	(1) Interest-bearing cash (including money market funds)	20c(1)					
	(1) The restribed ring cash (including money market runds)	20c(2)					
	(3) U.S. Government securities	20c(3)					
	• •	20c(4)					
	(4) Corporate debt instruments	20c(5)					
	(5) Corporate stocks	20c(6)					
	(6) Partnership/joint venture interests	200(0)					
	(7) Real estate:	20c(7)(A)					
	(A) Income-producing	20c(7)(B)					
	(B) Nonincome-producing	20c(8)					
	(8) Loans (other than to participants) secured by mortgages	20c(9)					
	(9) Loans to participants (See page 6 of the instructions.)	20c(3)					
	(10) Other loans (See page 6 of the instructions.)						
	(11) Value of interest in registered investment companies	20c(11) 20c(12)					
	(12) Value of funds held in insurance company general account	20c(12)					
	(13) Other (Attach explanation.)						
	(14) Total. Add lines 20c(1) through 20c(13)	20c(14)					
d	Employer-related investments:	00-1(4)					
	(1) Employer securities	20d(1)					
	(2) Employer real property	20d(2)					
	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						
q	Benefit claims payable	20g					
h	Operating payables	20h					
i	Acquisition indebtedness	20i					
i	Other liabilities (Attach explanation.)	20j					
k	Total liabilities. Add lines 20g through 20j	20k					
	Net Assets						
1	Net assets. Subtract line 20k from line 20f	201					

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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).) Demo 3 Demo 8 Demo 10 Demo 7 Demo 9 Demo 11
20	If appropriate, have you included a copy of Form 8905, Certification of Intent To Adopt a Pre-approved Plan?