

Form 5310, Application for Determination for Terminating Plan, Revised November 2002

Announcement 2003-13

Form 5310, *Application for Determination for Terminating Plan*, which is used to request determination letters for terminating qualified employee benefit plans, has been revised. Among the changes to Form 5310 is the inclusion of questions relating to the nondiscrimination requirements of § 401(a)(4) and the minimum coverage requirements of § 410(b). Because of this change, Schedule Q (Form 5300), *Elective Determination Requests*, is not required to be filed with the revised Form 5310. Form 5310 applicants may still choose to file Schedule Q to broaden the scope of the determination letter to address certain other nondiscrimination requirements. Form 6088, *Distributable Benefits From Employee Pension Benefit Plans* (Rev. 6/97), is required to be filed with Form 5310 for most defined benefit plans and in certain other cases.

The revised Form 5310 and instructions may be ordered from IRS distribution centers by calling 1-800-TAX FORM. In addition, the form and instructions may be downloaded from http://www.irs.gov/forms_pubs/forms.html. Form 5310 may be filed as downloaded from the web site; *i.e.*, the requirement to provide a duplicate front page (or pink copy) has been eliminated.

Applicants may continue to file the prior (June 1997) revision of Form 5310 through September 30, 2003. Applicants who file the prior revision of Form 5310 should include the June 1998 revision of Schedule Q, if available, or the current (August 2001) revision of Schedule Q. An application for a determination letter for a terminating plan must either show that the plan satisfies the nondiscriminatory contributions or benefits requirements of § 401(a)(4) and the minimum coverage requirements of § 410(b) or establish that the plan meets the prior favorable letter conditions in section 12.04 of Rev. Proc. 2003-6, 2003-1 I.R.B. 191. The prior revision of Form 5310, when used

with the current revision of Schedule Q, will not direct the applicant to this requirement. Therefore, applicants who file the prior revision of Form 5310 with the current revision of Schedule Q are reminded to include the appropriate additional demonstrations or statements with respect to §§ 401(a)(4) and 410(b).