

**SCHEDULE Q
(Form 5300)**

(Rev. August 2001)
Department of the Treasury
Internal Revenue Service

Elective Determination Requests

► **File as an attachment to Form 5300, 5307, or 5310 to request specific determinations.**

OMB No. 1545-0197

See the instructions before completing this schedule.

Name of plan sponsor (employer, if single-employer plan) as shown on Form 5300, 5307, or 5310

Employer identification number

Name of plan

	Yes	No
<p>1 Is this a request for a determination on whether a plan that uses the qualified separate lines of business rules of section 414(r) satisfies the gateway test of section 410(b)(5)(B) or satisfies the special requirements for employer-wide plans?</p> <p>If "Yes," see instructions and attach Demo 1.</p>		
<p>2 Sections 401(a)(26) and 410(b). See instructions.</p>		
<p>3 Is this a request for a determination that specified benefits, rights, or features meet the nondiscriminatory current availability requirement?</p> <p>If "Yes," see instructions and attach Demo 3.</p>		
<p>4 Is this a request for a determination regarding the plan being restructured, mandatorily disaggregated, or permissively aggregated? (See instructions.)</p> <p>If "Yes," see the instructions and attach Demo 4.</p>		
<p>5 If Form 5300 line 13 or Form 5307 line 11 is answered "No," is this a request for a determination regarding Regulations section 1.410(b)-2(b)(5) average benefit test? If "Yes," see instructions and attach Demo 5</p>		
<p>6 If Form 5300 line 14 or Form 5307 line 12 is answered "No," is this a request for a determination regarding a nondesign-based safe harbor or a general test under 401(a)(4)?</p> <p>If "Yes," see instructions and attach Demo 6. Also, enter the letter (A, B, or C) corresponding to the type of determination requested ►</p> <p>Type A = General test, involving "safety valve" rule in Regulations section 1.401(a)(4)-3(c)(3) (defined benefit plans only) B = General test, not involving "safety valve" rule C = Nondesign-based safe harbor</p>		
<p>7 (i) Is this a request for a determination regarding a plan provision that provides for pre-participation or imputed service?</p> <p>(ii) Is this a request for a determination regarding a plan amendment (or, for an initial determination, a plan provision) providing a period of past service in excess of the safe harbor?</p> <p>If (i) or (ii) is "Yes," see instructions and attach Demo 7.</p>		
<p>8 Is this a request for a determination regarding a floor offset arrangement intended to satisfy the safe harbor in Regulations section 1.401(a)(4)-8(d)?</p> <p>If "Yes," see instructions and attach Demo 8.</p>		
<p>9 Is this a request for a determination that a definition of compensation is nondiscriminatory? (See instructions.) If "Yes," see instructions and attach Demo 9.</p>		
<p>10 Is this a request for a determination for a defined benefit plan with employee contributions not allocated to separate accounts?</p> <p>If "Yes," complete lines 11 and 12.</p>		
<p>11 Enter the letter (A, B, C, D, or E) corresponding to the method used to determine the employer-provided benefit: ►</p> <p>Method A = Composition-of-workforce method B = Minimum benefit method (also enter the plan factor, if applicable (.4 or .6)) C = Grandfather rule D = Government plan method E = Cessation of employee contributions method If "A," see instructions and attach Demo 10. If applicable, list the plan provisions and indicate the plan factor here: _____</p>		
<p>12 Enter the letter (A, B, or C) corresponding to the method used to show that the employee-provided benefit is nondiscriminatory in amount: ►</p> <p>Method A = Same rate of contributions B = Total benefits method C = Grandfather rule If "C," see instructions and attach Demo 11.</p>		