Short Form Application for Determination for 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 Tax Reform Act of 1986.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0229
Expires 11-30-95

For IRS Use Only

File folder number ▶
Case number ▶

File page 1 of Form 6406 in duplicate.

Note: *User fee must be attached to this application. (See "What To File.") Enter amount of user fee submitted* ▶ ....

The information provided on this form will be read by computer. Therefore page 1 must be typed (except the signature). Please enter information exactly as requested and only in the space provided. Do not type in areas that are shaded.

Review the Procedural Requirements Checklist on page 3 before submitting this application.

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

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

City   State   ZIP code

1b Employer identification number

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

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 (as defined in Treasury Regulations section 1.7476-1) been given the required notification of this application? . . 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 date plan effective (MMDDYY)

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 church plan not subject to ERISA
     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 ▶

Instructions are separate. See page 1 for Paperwork Reduction Act Notice.   Cat. No. 24500L   Form **6406** (Rev. 11-92)

<   6406   >
< Rev 11/92 >

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Signature ▶   Title ▶   Date ▶

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8 COVERAGE (See instructions.):

a Is the employer applying the separate line of business rules of section 414(r)? . . . . ☐ **Yes** ☐ **No**
(If "Yes," see instructions.)

b Does the employer receive services from any leased employees within the meaning of section 414(n)? . . . ☐ **Yes** ☐ **No**

c Coverage of plan at (give date) . . . . _____

d Enter the percentage of nonhighly compensated employees who benefit under the plan, excluding employees who benefit only under a part of the plan containing a CODA or employee or matching contributions . . . . ☐ **N/A** _____ **%**
(If 70% or more, proceed to line 8f.)

e Divide the percentage of nonhighly compensated employees who benefit under the plan (line 8d) by the percentage of highly compensated employees who benefit under the plan, excluding employees who only benefit under a part of the plan containing a CODA or employee or matching contributions ☐ **N/A** _____

f If the plan contains a CODA, compute the ratio in line 8e above on the basis of employees eligible to make elective deferrals under the CODA portion of the plan . . . . ☐ **N/A** _____

g If the plan provides for employee or matching contributions, compute the ratio in line 8e above on the basis of employees eligible to make employee contributions or to receive matching contributions under the plan . . . . ☐ **N/A** _____

h Are the results in lines 8e, 8f, or 8g based on the aggregated coverage of more than one plan? . . . . . ☐ **Yes** ☐ **No**
(If "Yes," see instructions.)

i If line 8e, 8f, or 8g is less than 70%, does the plan pass the average benefit test? . . . . ☐ **N/A** ☐ **Yes** ☐ **No**
(1) Enter the safe harbor percentage . . . . _____
(2) Enter the average benefit percentage (See instructions) . . . . _____

j Enter total number of employees . . . .

9	Miscellaneous provisions:	Yes	No
a	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 an explanation detailing the specific nature of the matter and the details of who is considering the matter . .		

Procedural Requirements Checklist

DETACH THIS CHECKLIST BEFORE SUBMITTING YOUR APPLICATION

This checklist identifies certain basic data required to process your application. The checklist identifies items that MUST be included with your application. Completion of this checklist is optional and is for the benefit of the plan sponsor.

		Yes	No
1	Is **Form 5302,** Employee Census, attached?		
2	Is **Form 8717,** User Fee for Employee Plan Determination Letter Request, and the appropriate user fee attached?. .		
3	Is a statement attached indicating how the amendments affect or change the plan or any other plans you maintain?		
4	Is a copy of the amendments attached (See **What To File,** under the instructions)?		
5	Is a copy of the plan's latest determination letter attached?		
6	Has page one been submitted in duplicate (at least one copy must be an original)?		
7	Have both copies of page one of the application been signed?		
8	Has the plan sponsor's 9-digit employer identification number been entered in line 1b?		
9	If appropriate, is **Form 2848,** Power of Attorney and Designation of Representative, attached (See **Disclosure Requested by Taxpayer** on page 1 of the instructions)?		
10	Is the effective date of the plan entered in line 4d?		
11	**Affiliated Service Groups, Controlled Groups or Entities Under Common Control—**Is the information requested in Item 6 **What To File** and the instructions for line 6 attached?		
12	**ESOPs only—**Is **Form 5309,** Application for Determination of Employee Stock Ownership Plan, attached?		

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