SCHEDULE Q (Form 5300)	Elective Determination Requests	
(Rev. August 2001) Department of the Treasury Internal Revenue Service	► File as an attachment to Form 5300, 5307, or 5310 to request specific determinations. See the instructions before completing this schedule.	OMB No. 1545-0197

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
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? . . . . If "Yes," see instructions and attach **Demo 1**.		
2	Sections 401(a)(26) and 410(b). See instructions.		
3	Is this a request for a determination that specified benefits, rights, or features meet the nondiscriminatory current availability requirement? . . . . If "Yes," see instructions and attach **Demo 3**.		
4	Is this a request for a determination regarding the plan being restructured, mandatorily disaggregated, or permissively aggregated? (See instructions.) . . . . If "Yes", see the instructions and attach **Demo 4**.		
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** . . .		
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)? . . . . If "Yes," see instructions and attach **Demo 6**. Also, enter the letter (A, B, or C) corresponding to the type of determination requested . . . . ►		

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

		Yes	No
7	(i) Is this a request for a determination regarding a plan provision that provides for pre-participation or imputed service? . . . . (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? . . . . If (i) or (ii) is "Yes," see instructions and attach **Demo 7**.		
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)?. . . . . If "Yes," see instructions and attach **Demo 8**.		
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**.		
10	Is this a request for a determination for a defined benefit plan with employee contributions not allocated to separate accounts? . . . . If "Yes," complete lines 11 and 12.		
11	Enter the letter (A, B, C, D, or E) corresponding to the method used to determine the employer-provided benefit: . . . . ►		

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: _____

12 Enter the letter (A, B, or C) corresponding to the method used to show that the employee-provided benefit is nondiscriminatory in amount: . . . . ►

Method

A = Same rate of contributions

B = Total benefits method

C = Grandfather rule

If "C," see instructions and attach **Demo 11**.

For Paperwork Reduction Act Notice, see the Instructions for Form 5300.   Cat. No. 21811R   **Schedule Q (Form 5300) (Rev. 8-2001)**