

Part IV. Items of General Interest

Form 5300 series

Announcement 96-53

The application forms used to request determination letters for qualified employee benefit plans have been revised. In addition, applicants must file a new schedule, Schedule Q (Form 5300) Nondiscrimination Requirements, as an attachment to Forms 5300, 5303, 5307 and 5310. Schedule Q replaces the attachment previously required by Rev. Proc. 93-39, 1993-2 C.B. 513.

The 5300 series applications were revised primarily to eliminate questions that were duplicated on the attachment required by Rev. Proc. 93-39 (now Schedule Q). Further, Form 5300 may now only be used to request a determination on the entire plan. Form 6406 may be used to obtain a determination on the effect of a plan amendment upon a previously issued determination letter.

The revised application forms may be obtained from IRS distribution centers by calling 1-800-TAX-FORM. Application forms having revision dates before January 1, 1996, may be used until October 1, 1996. The applicable revision dates follow:

<i>Form</i>	<i>Revision Date</i>
1. Form 5300 (Application for Determination for Employee Benefit Plan)	1/96
2. Form 5303 (Application for Determination for Collectively Bargained Plan)	1/96
3. Form 5307 (Application for Determination for Adopters of Master or Prototype, Regional Prototype, or Volume Submitter Plans)	3/96
4. Form 5310 (Application for Determination for Terminating Plans)	1/96
5. Form 6406 (Short Form Application for Minor Amendment of Employee Benefit Plan)	1/96

Persons having approval to computer generate the above forms need not request reapproval if:

1. The OCR data sheet is modified to reflect the new revision date in the

second field, and no other modifications are made.

2. The application forms are word-for-word identical to the revised IRS form. However, references regarding the need to file a second copy of page 1 in red ink may be deleted. Schedule Q must include the pointers next to certain entries in the right hand column of the schedule.

Persons using IRS software to generate Form 5307 may continue to use that program until further notice.
