

Part IV. -- Items of General Interest

Availability of Revised Determination Letter Forms

Announcement 2001-109

In Announcement 2001-77, 2001-30 I.R.B. 83, July 23, 2001, the Service described changes that were being made to simplify its application procedures for determination letters on the qualification of pension, profit-sharing, stock bonus and annuity plans under §§ 401(a) and 403(a) of the Internal Revenue Code. Part of the simplification of the application procedures described in Announcement 2001-77 involves the revision of the determination letter application forms.

The first four of those application forms used to request determination letters for ongoing qualified employee benefit plans and a related schedule as well as the instructions to these forms and schedule are now available. These revised application forms and instructions will be available in late November 2001, from IRS distribution centers at 1-800-TAX FORM. In addition, these forms are **currently** available on the IRS Web Site at http://www.irs.gov/forms_pubs/forms.html. These 2001 application forms may be submitted as downloaded from the Service's Web Site, i.e., the requirement to provide a duplicate front page (or pink copy) has been eliminated for these revisions. The currently revised application forms are:

- Form 5300, *Application for Determination for Employee Benefit Plan (including collectively bargained plans formerly filed on Form 5303)* (Rev. September 2001)
- Schedule Q (Form 5300), *Elective Determination Requests* (Rev. August 2001)
- Form 5307, *Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans* (Rev. September 2001)
- Form 5309, *Application for Determination of Employee Stock Ownership Plan* (Rev. August 2001)
- Form 6406, *Short Form Application for Determination for Minor Amendment of Employee Benefit Plan* (Rev. September 2001)

In addition to changing the titles of certain forms to reflect simplified methods and the elimination of one form, i.e., Form 5303, *Application for Determination for Collectively Bargained Plan*, these revisions contain many of the changes described in Announcement 2001-77. For example, the Schedule Q is now optional and two questions previously on the Schedule Q have been moved to the Form 5300 and the Form 5307 and made optional. Moreover, while **applicants are strongly encouraged to use the 2001 revisions to these forms**, applicants may continue to submit determination letter applications on the prior versions of the revised forms (or on Form 5303) through December 31, 2001, consistent with the procedures in section I.G of Announcement 2001-77.

The other forms referred to in Announcement 2001-77 (Forms 5310, 5310-A, 6088 and 8717) are currently undergoing revision. These forms are expected to be

available on the IRS Web Site later this year. The Service will issue an announcement when these forms are available.

Drafting Information

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