

**SCHEDULE Q
(Form 5300)**

(Rev. 7-98)
Department of the Treasury
Internal Revenue Service

Nondiscrimination Requirements

► **File as an attachment to Form 5300, 5303, 5307, or 5310.**
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, 5303, 5307, or 5310	Employer identification number
Name of plan	

Part I Type of Plan (See page 1 of instructions)

Enter the appropriate letter ("A" through "I") that describes the type of plan: ►
If you entered A or I, do not complete the rest of the schedule.

Part II Participation, Coverage, and Nondiscrimination Requirements

		Yes	No
1 Are the qualified separate lines of business rules of section 414(r) being used in applying the requirements of section 401(a)(26) or section 410(b) to the employer's plan(s)? ► If yes, see the instructions for line 1 and attach Demo 1.	◻	◻	◻
2 Section 401(a)(26) participation requirements: Note: Defined contribution plans skip line 2 and go to line 3. a Is this a plan that automatically satisfies section 401(a)(26)? If yes, see the instructions for additional information that must be submitted, and go to line 2i. Otherwise, continue with line 2b.	◻	◻	◻
b If this plan is disaggregated, are additional schedules attached? (See Instructions)	◻	◻	◻
c Enter the section 401(a)(26) test date (MMDDYYYY)	◻	◻	◻
d Total number of employees on the test date (employer-wide)	◻	◻	◻
e Number of excludable employees counted on line 2d	◻	◻	◻
f Subtract line 2e from line 2d	◻	◻	◻
g Number of benefiting employees on the test date	◻	◻	◻
h See the Instructions for this line entry	◻	◻	◻
i Is line 2g at least as great as line 2h, or, if you answered yes on line 2a, have you attached Demo 2 as required by the instructions? ►	◻	◻	◻
If you entered C, D, or E, in Part I, stop here. If you entered F or G in Part I, skip to line 5. If you entered H, continue with line 3.	◻	◻	◻
3 Is this a request for a determination that specified benefits, rights, or features meet the nondiscriminatory current availability requirement? ► If yes, see the instructions for line 3 and attach Demo 3.	◻	◻	◻
4 Is the plan restructured, mandatorily disaggregated, or permissively aggregated? (See instructions.) ► If yes, see the instructions for the demonstration that must be submitted and label it Demo 4.	◻	◻	◻
5 Section 410(b) coverage requirements (See instructions.):	◻	◻	◻
a If the plan is disaggregated into two or more separate plans, are additional coverage schedules attached?	◻	◻	◻
b Does the employer receive services from any leased employees as defined in section 414(n)?	◻	◻	◻
c Coverage of plan at (give date)	◻	◻	◻
d Total number of employees (include self-employed individuals) (employer-wide)	◻	◻	◻
e Statutory and regulatory exclusions under this plan (do not count an employee more than once):	◻	◻	◻
(1) Number of employees excluded because of minimum age or years of service required	◻	◻	◻
(2) Number of employees excluded because of inclusion in a collective bargaining unit	◻	◻	◻
(3) Number of employees excluded because they terminated employment with less than 501 hours of service and were not employed on last day of plan year	◻	◻	◻
(4) Number of employees excluded because employed by other qualified separate lines of business (QSLOBs)	◻	◻	◻
(5) Number of employees excluded because they were nonresident aliens with no earned income from sources within the United States	◻	◻	◻
f Total statutory and regulatory exclusions (add lines 5e(1) through (5))	◻	◻	◻
g Nonexcludable employees (subtract line 5f from line 5d)	◻	◻	◻
h Number of nonexcludable employees on line 5g who are highly compensated employees (HCEs)	◻	◻	◻
i Number of nonexcludable HCEs on line 5h benefiting under the plan	◻	◻	◻
j Number of nonexcludable employees who are nonhighly compensated employees (NHCEs) (subtract line 5h from line 5g)	◻	◻	◻
k Number of nonexcludable NHCEs on line 5j benefiting under the plan	◻	◻	◻
l Ratio percentage (see instructions)	◻	◻	◻
m Enter the ratio percentage for the following, if applicable:	◻	◻	◻
(1) Section 401(k) part of the plan	◻	◻	◻
(2) Section 401(m) part of the plan	◻	◻	◻
n Are the results on line 5l or 5m based on the aggregated coverage of more than one plan?	◻	◻	◻

