Form **5310-A**
(Rev. May 2003)

Department of the Treasury
Internal Revenue Service

Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business

Under sections 6058(b) and 414(r) of the Internal Revenue Code.
See Who Must File instructions before filing this form.

OMB No. 1545-0202

For IRS Use Only

Reason for filing (see specific instructions for code to enter): ☐

Part I All filers must complete lines 1 and 2.

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

1b Employer identification number

Number, street, and room or suite no. (If a P.O. box, see instructions.)

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

City | State | ZIP code

1d Telephone number ( )

2 Person to contact if more information is needed. (See instructions.) (If Power of Attorney is attached, check box and do not complete this line.) . . . . . ► ☐

1e Fax number ( )

Name

Number, street, and room or suite no. (If a P.O. box, see instructions.)

Telephone number ( )

City | State | ZIP code

Fax number ( )

Part II Complete lines 3 through 5 if this is a notice of a plan merger or consolidation, spinoff, or transfer of plan assets or liabilities to another plan.

3a Name of plan (plan name may not exceed 66 characters):

b Enter 3-digit plan number .....

4a Is this a defined benefit plan? . . . . . Yes ☐ No ☐

If "Yes," attach an actuarial statement of valuation showing compliance with the requirements of section 401(a)(12) and the regulations under section 414(l).

b If this is a defined contribution plan, enter the appropriate code (see instructions) **AND** attach an actuarial statement of valuation showing compliance with the requirements of sections 401(a)(12) and 414(l) . . . . . ☐

5 Other plan(s) involved in the transaction (see instructions)

a Enter the total number of plans involved in the transaction other than the plan listed on line 3a: .....

Complete the following information for the other plan. If more than one other plan, see instructions for the required attachment(s).

b If more than one other plan is involved in the transaction, enter the number of this statement (1 of 3, etc.): .....

c Plan name: .....

d Name of employer: .....

e Employer identification number: ..... **f** Plan number (3 digits): .....

g Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities (MMDDYYYY): ..../..../.....

h Type of plan (see instructions for code to enter): ☐ If "8," specify ►

Part III Complete lines 6 through 11 if you are filing a notice of qualified separate lines of business (QSLOB).

6a Has the employer previously filed a notice of QSLOB? . . . . . Yes ☐ No ☐

If "Yes," complete lines 6b and 6c.

If "No," skip lines 6b and 6c.

b Enter the first day of the first testing year for which such notice applied (MMDDYYYY) ► ..../..../.....

c Enter the filing date (MMDDYYYY) . . . . . ► ..../..../.....

d Enter the filing location code (see instructions) . . . . . ► ☐

7 First testing year for which this notice applies (MMDDYYYY) . . . . . ► ..../..../.....

Under penalties of perjury, I declare that I have examined this notice, including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete.

Signature ► Title ► Date ►

Part III **Complete lines 6 through 11 if you are filing a notice of qualified separate lines of business (QSLOB)** *(Continued).*

8 Are you filing this form to give notice that you are revoking a previously filed notice and that you are no longer testing on a QSLOB basis? . . . . . Yes ☐ No ☐

If "Yes," complete line 9 and skip lines 10 and 11.

If "No," complete lines 9, 10, and 11.

9 Check the box(es) for the appropriate code section(s) for which the employer is testing on a QSLOB basis (or for which the employer tested, if the answer to line 8 is "Yes").

☐ Section 410(b) ☐ Section 401(a)(26) ☐ Section 129(d)(8)

10 On an attached list, identify each QSLOB operated by the employer. See the line 10 instructions for more details.

11 Enter the following information relating to each plan maintained by the employer. If more than 1 plan, attach a schedule for each plan showing the information requested on lines 11a through 11e. See instructions.

a Name of plan:

b Date (MMDDYYYY) of determination letter, if any . . . . . ▶ / /

c If the plan is a master or prototype or volume submitter plan, enter:

(1) the date (MMDDYYYY) of the letter . . . . . ▶ / /

(2) the serial number or Advisory letter number. . . . . ▶

d Enter the appropriate code number that indicates the location of the pending letter request, if applicable (see instructions) . . . . . ▶ ☐

e List each QSLOB that has employees benefiting under the plan: