

5300

Application for

Determination for Employee Benefit Plan

(Including collectively bargained plans formerly filed on Form 5303) (Under sections 401(a) and 501(a) of the Internal Revenue Code)

OMB No. 1545-0197

For IRS Use Only

September 2001) Department of the Treasury Internal Revenue Service

Review the Procedural Requirements Checklist on page 5 before submitting this application.

1a Name of plan sponsor (employer if single-employer plan) BECHTEL BWXT IDAHO LLC
1b Employer identification number 94-3323797
1c Employer's tax year ends - Enter (MM) 09
1d Telephone number 208-526-0066

2a Person to contact if more information is needed. (See instructions.) (If Form 2848, Power of Attorney and Declaration of Representative, or other written designation is attached, check box and do not complete the rest of this line.) [X]
Name

Number, street, and room or suite no. (If a P.O. box, see instructions.)
City State ZIP code
IDAHO FALLS, ID 83415
2b Telephone number
2c Fax number

3a Determination requested for (enter applicable number(s) in the box and fill in required information). (See instructions.)

- Enter 1 for Initial Qualification - Date plan signed
2 Enter 2 for a request after initial qualification - Is complete plan attached? (See instructions.) Yes [X] No
Date amendment signed 10/01/1999 Date amendment effective 10/01/1999
Enter 3 for Affiliated Service Group status (section 414(m)) - Date effective
Enter 4 for Leased Employee status
Enter 5 for Partial termination - Date effective
Enter 6 for Termination of collectively bargained multiemployer or multiple-employer plan covered by PBGC insurance - Date of Termination

b Has the plan received a determination letter? Yes [X] No
Date of letter 12/29/1996
If "Yes," submit a copy of the latest letter and subsequent amendments.
Number of amendments 2

If "No," submit all prior plan(s) and/or adoption agreement(s). (See instructions.)

- c Have interested parties been given the required notification of this application? Yes [X] No
d Does the plan have a cash or deferred arrangement (section 401(k))? Yes [X] No
e Does the plan have matching contributions (section 401(m))? Yes [X] No
f Does the plan have after-tax employee voluntary contributions (section 401(m))? Yes [X] No
g Does this plan benefit noncollectively bargained employees or are more than 2% of the employees who are covered under a collective bargaining agreement for professional employees? Yes [X] No
See Regulations section 1.410(b)-9.
h Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)? Yes No [X]

4a Name of plan (Plan name may not exceed 66 characters, including spaces.): INEEL EMPLOYEE INVESTMENT PLAN
001 b Enter 3-digit plan number 07011971 d Enter plan's original effective date (MMDDYYYY)
0930 c Enter date plan year ends (MMDD) 6166 e Enter number of participants (See instructions.)

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

Print Name Candace Wilkinson Title PLAN SPONSOR (MGR OF BENEFITS PERSONNEL SVCS)
Signature Candace Wilkinson Date 9-26-02

For Paperwork Reduction Act Notice, see separate instructions. Form 5300 (Rev. 9-2001)

5 Indicate type of plan by entering the number from the list below.

- |   |                                  |  |                        |
|---|----------------------------------|--|------------------------|
| 1 | 1 — profit-sharing and/or 401(k) | 4 — defined benefit but not cash balance | 7 — non-leveraged ESOP |
|   | 2 — money purchase               | 5 — cash balance                         | 8 — stock bonus        |
|   | 3 — target benefit               | 6 — leveraged ESOP                       | 9 — safe harbor 401(k) |

- 6a Is the employer a member of an affiliated service group? .....
- b Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control? .....
- If a and/or b above is "Yes," complete required statement (see instructions).
- 7a Is this a governmental plan? .....
- If "Yes," is the plan a state level plan? .....
- b Is this a nonelecting church plan? .....
- c Is this a collectively bargained plan? (See Regulations section 1.410(b)-9.) .....
- d Is this a section 412(i) plan? .....
- e Is this a multiple-employer plan? Enter number of participating employers ▶ .....
- f Is this a multiemployer plan as described in section 414(f)? .....
- 8a Do you maintain any other qualified plan(s) under section 401(a)? .....
- If "Yes," attach required statement (see instructions).
- If "No," skip to line 8d.
- b Do you maintain another plan of the same type (i.e., both this plan and the other plan are defined contribution plans or both are defined benefit plans) that covers non-key employees who are also covered under this plan? .....
- If yes, when the plan is top-heavy, do the non-key employees covered under both plans receive the required top-heavy minimum contribution or benefit under:
- (1) This plan? .....
- (2) The other plan? .....
- c If this is a defined contribution plan, do you maintain a defined benefit plan (or if this is a defined benefit plan, do you maintain a defined contribution plan) that covers non-key employees who are also covered under this plan? .....
- If yes, when the plan is top-heavy, do non-key employees covered under both plans receive:
- (1) the top-heavy minimum benefit under the defined benefit plan? .....
- (2) at least a 5% minimum contribution under the defined contribution plan? .....
- (3) the minimum benefit offset by benefits provided by the defined contribution plan? .....
- (4) benefits under both plans that, using a comparability analysis, are at least equal to the minimum benefit? (See instructions.) .....
- d Does the plan prevent the possibility that the section 415 limitations will be exceeded for any employee who is (or was) a participant in this plan and any other plan of the employer? .....

Yes	No
	X
	X
	X
	X
	X
	X
X	
	X
X	
	X
	X
X	
	X
X	

**General Eligibility Requirements (Complete all lines.)**

- 9a Check all that apply:
- (1)  All employees
- (2)  Hourly rate employees
- (3)  Salaried employees
- (4)  Other (Specify) SEE ATTACHED
- b Minimum years of service required to participate SEE ATTACHED If no minimum, check ▶
- c Minimum age required to participate (Specify) \_\_\_\_\_ If no minimum, check ▶

**Vesting (Check one box to indicate the regular (non-top heavy) vesting provisions of the plan.)**

- 10a  Full and immediate
- b  Full vesting after 2 years of service
- c  Full vesting after 3 years of service
- d  Full vesting after 5 years of service
- e  2 to 6 year graded vesting
- f  3 to 7 year graded vesting
- g  Other SEE ATTACHED

**Benefits and Requirements for Benefits**

**11a** For defined benefit plans — Method for determining accrued benefit ► \_\_\_\_\_

(1) Benefit formula at normal retirement age is \_\_\_\_\_

(2) Benefit formula at early retirement age is \_\_\_\_\_

(3) Normal form of retirement benefit is \_\_\_\_\_

**b** For defined contribution plans — Employer contributions:

(1) Profit-sharing or stock bonus plan contributions are determined under:

- A definite formula       A discretionary formula       Both

(2) Matching contributions are determined under:

- A definite formula       A discretionary formula       Both

(3) Money purchase plan — Enter rate of contribution \_\_\_\_\_

(4) Target benefit plan — state target benefit formula \_\_\_\_\_

**Miscellaneous**

**12a** Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit, including an amendment adopted after September 6, 2000, to eliminate a joint and survivor annuity form of benefit? (See instructions.)

N/A	Yes	No
		X

**b** Are trust earnings and losses allocated on the basis of account balances in a defined contribution plan? . . . . .  
If "No," attach a statement explaining how they are allocated.

X		
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**c** Is this plan or trust currently under examination or is any issue related to this plan or trust currently pending before:

- The Internal Revenue Service . . . . .
- The Department of Labor . . . . .
- The Pension Benefit Guaranty Corporation, or . . . . .
- Any court? . . . . .

		X
		X
		X
		X

If "Yes," attach a statement explaining the issues involved, the contact person's name (IRS Agent, DOL Investigator, etc.) and their telephone number. Do not answer "Yes" if the plan has been submitted under the Voluntary Compliance Program of the Employee Plans Compliance Resolution System (EPCRS).

Optional determination request regarding the ratio percentage test. A determination regarding the average benefit test may be requested by attaching Schedule Q (Form 5300).

13 Is this a request for a determination regarding the ratio percentage test of Regs. section 1.410(b)-2(b)(2) or a request for a determination regarding one of the special requirements of Regs. section 1.410(b)-2(b)(5), (6), or (7)? Yes No  
 If "Yes," complete only lines 13a through 13n for a ratio percentage test determination, or complete only line 13o for a determination regarding one of the special requirements. X  
 If "No," skip to line 14.

a Is this plan disaggregated into two or more separate plans that are not 401(k), 401(m), or profit sharing plans? Yes No  
 If "Yes," see the instructions and attach separate schedules for each disaggregated portion X

b Does the employer receive services from any leased employees as defined in section 414(n)? Yes No  
 X

c Coverage date (MMDDYYYY). See instructions for inserting 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 13e(1) through 13e(5))

g Nonexcludable employees (subtract line 13f from line 13d)

h Number of nonexcludable employees on line 13g who are highly compensated employees (HCEs)

i Number of nonexcludable HCEs on line 13h benefiting under the plan

j Number of nonexcludable employees who are nonhighly compensated employees (NHCEs) (subtract line 13h from line 13g)

k Number of nonexcludable NHCEs on line 13j 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 13l or 13m based on the aggregated coverage of more than one plan? Yes No  
 If "Yes," attach a statement showing the names, plan numbers, EINs, and benefit/allocation formulas of the other plans. X  
 All aggregated plans should be filed concurrently.

o If the plan satisfied coverage using one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6), or (7), enter the letter from the list below that identifies the special requirement:

A — 1.410(b)-2(b)(5) — No NHCEs employed

B — 1.410(b)-2(b)(6) — No HCEs benefit

C — 1.410(b)-2(b)(7) — Collectively bargained only

Optional determination request regarding the nondiscrimination design-based safe harbors of section 401(a)(4).

Section 401(k) and/or section 401(m) plans that do not contain a provision for discretionary contributions should not complete this line.

14 Is this a request for a determination regarding a design-based safe harbor under section 401(a)(4)? Yes No  
 If "Yes," complete the following: X  
 Design-based nondiscrimination safe harbors:

a Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)? Yes No  
 If "Yes," answer line 14b. Otherwise, skip to line 14c.

b Do the provisions of the plan ensure that the overall permitted disparity limits will not be exceeded? Yes No

c Enter the letter ("A" - "G") from the list below that identifies the safe harbor intended to be satisfied

A — 1.401(a)(4)-2(b)(2) defined contribution (DC) plan with uniform allocation formula

B — 1.401(a)(4)-3(b)(3) unit credit defined benefit (DB) plan

C — 1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan

D — 1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan

E — 1.401(a)(4)-3(b)(5) insurance account

F — 1.401(a)(4)-8(b)(3) target benefit plan

G — 1.401(a)(4)-8(c)(3)(iii)(b) cash balance plan

d List the plan section(s) that satisfy the safe harbor (including, if applicable, the permitted disparity requirements) here:

**ATTACHMENT TO FORM 5300**

**BECHTEL BWXT IDAHO LLC  
INEEL EMPLOYEE INVESTMENT PLAN**

**PLAN NUMBER: 001**

**EIN: 94-3323797**

**Line 8a – Other Qualified Plans**

Name of Plan: INEEL Employee Retirement Plan  
Type of Plan: Defined benefit pension plan  
Plan Number: 002  
Determination letter: 12/26/96

**Line 9a – Eligibility Requirements**

All employees of a Department of Energy Contractor performing Covered Service other than employees covered by a collective bargaining agreement unless the agreement provides for coverage, leased employees, and independent contractors.

**Line 9b – Minimum Years of Service**

Regular Employees have no minimum number of age or years of service to participate. Special Employees (short duration or part-time) must complete one year of eligibility service.

**Line 10g—Vesting**

Salary deferral contributions and after-tax matching contributions are 100% vested at all times. Matching contributions are subject to the following 5-year graded vesting schedule:

<u>Completed Years of Vesting Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
At least 2 but less than 3	25%
At least 3 but less than 4	50%
At least 4 but less than 5	75%
5 or more	100%