

TAKEOVER CHECKLIST DEFINED BENEFIT PLANS

Plan Name: _____

- ____ Adoption Agreement
- ____ Plan & Trust Document
- ____ Summary Plan Description
- ____ IRS Opinion or Determination Letter
- ____ All elective and required amendments including:
 - ____ Pension Protection Act (PPA)
 - ____ Heroes, Earnings Assistance and Relief Act (HEART)
 - ____ Workers, Retiree and Employer Recovery Act (WRERA)
 - ____ Pension Relief Act (PRA)
 - ____ IRS Section 436
- ____ The past 3 years of:
 - ____ Form 5500s and other filed schedules
 - ____ Actuarial Valuation (includes each participant vesting, accrued benefit, present value of accrued benefit, 415 limits and compliance testing)
 - ____ Adjusted Funding Target Attainment Percentages (AFTAP) Certification
- ____ Terminated Participant information for first year of Hicks administration (including amounts and dates of any distribution)
- ____ Loan amortization schedules and promissory notes
- ____ _____
- ____ _____