TAKEOVER CHECKLIST
DEFINED BENEFIT PLANS

Plan Name: ____

____ Adoption Agreement

____ Plan & Trust Document

____ Summary Plan Description

____ IRS Opinion or Determination Letter

____ If EGTRRA doc, 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 5500-EZs. Other 5500s will be retrieved from EFAST.
- ____ Actuarial Valuation (includes each participant vesting, accrued benefit, present value of accrued benefit, 415 limits and compliance testing)
- ____ Compliance Testing (top-heavy, minimum coverage and non-discrimination testing)
- ____ Adjusted Funding Target Attainment Percentages (AFTAP) Certification
- ____ If PBGC covered; Annual Funding Notice

____ Past years' census data (if not provided in actuarial valuations). Compensation and hours of service for each participant from benefit actuarial start date.

____ Terminated Participant information for first year of NH Hicks administration (including amounts and dates of any distribution)

____ Loan amortization schedules and promissory notes

____ ____

____ ____