

403(b) Plan
Required Minimum Distributions
Worksheet 9A – Determination of 403(b) Status

Instructions – All items must be completed. A “Yes” answer generally indicates a favorable conclusion is warranted, while a “No” answer indicates a problem exists. Use the space on the worksheet to explain any “No” answer.

All plans are required to include some form of the minimum distribution requirements of 401(a)(9). The following are the acceptable forms:

- For **Incorporation By Reference**, go to Section I.
- For **Alternative 401(a)(9) Language**, go to Section II.
- For **Governmental Plans**, go to Section III.

The technical principles in this worksheet may be changed by future regulations or guidelines

Name of plan

I. Incorporation By Reference	Plan Reference	Yes	No	N/A
a. Does the plan provide that the Plan shall comply with the minimum distribution requirements of 401(a)(9) and the regulations thereunder in accordance with the terms governing each investment arrangement unless and to the extent otherwise permitted by law and in regulations or other rules of general applicability published by the Department of the Treasury or the Internal Revenue Service				
b. For purposes of applying the distribution rules of 401(a)(9), does the plan provide that each investment arrangement is treated as an individual retirement account or annuity (IRA) and distributions made in accordance with 1.408-8, except as provided in 1.403(b)-6(e)				

Explain any "No" answers in this section

II. Alternative 401(a)(9) Language	Plan Reference	Yes	No	N/A
a. If the plan does not incorporate by reference as provided in Section I above, does the plan provide language which complies with 401(a)(9), the regulations thereunder (1.401(a)(9)-1 through 9) and 1.408-8, except as provided in 1.403(b)-6(e)? See Worksheet 9, Publication 7004, for detailed 401(a)(9) plan requirements				

Explain any "No" answers in this section

III. Governmental Plans	Plan Reference	Yes	No	N/A
a. If the plan does not incorporate by reference as provided in Section I above, does the plan provide a reasonable and good faith interpretation of 401(a)(9)				

Explain any "No" answers in this section