

EP Workpaper Summary

Plan Sponsor or Organization Name and Address:		Examination Results			
		Year(s):	Forms(s):	Disposal Code & Description:	Letter(s):
TIN:		Specialist:		Date:	Time:
File Folder number:	Plan Number:	Reviewer:		Date:	

Indicate with an "X" all completed actions and "N/A" for all items which are "Not applicable".

<input type="checkbox"/> A. Plan/Entity Background <input type="checkbox"/> 1. Statute of Limitations Expiration Date <input type="checkbox"/> 2. Classification Sheet Review <input type="checkbox"/> 3. Plan History <input type="checkbox"/> 4. Tax Return Information <input type="checkbox"/> 5. Administrative Procedures/Interview <input type="checkbox"/> 6. Plan Document/Qualification <input type="checkbox"/> 7. Package Examination <input type="checkbox"/> B. Eligibility/Participation/Coverage <input type="checkbox"/> 1. 401(a) <input type="checkbox"/> 2. 410(b) <input type="checkbox"/> 3. 401(a)(26) <input type="checkbox"/> C. Vesting (411) <input type="checkbox"/> D. Allocation/Accruals (411) <input type="checkbox"/> 1. Contributions <input type="checkbox"/> 2. Accruals <input type="checkbox"/> 3. Forfeitures <input type="checkbox"/> E. Top-Heavy (416) <input type="checkbox"/> F. Discrimination (401)(a)(4) <input type="checkbox"/> G. 401(k)/401(m) <input type="checkbox"/> 1. ADP test <input type="checkbox"/> 2. ACP test <input type="checkbox"/> 3. Multiple use test <input type="checkbox"/> H. 403(b)/SEP/Simple <input type="checkbox"/> I. Deduction Limitations (404) <input type="checkbox"/> J. Minimum Funding (412) <input type="checkbox"/> K. Trust <input type="checkbox"/> 1. Asset Review/Prohibited Transactions <input type="checkbox"/> 2. Unrelated Business Taxable Income <input type="checkbox"/> 3. Acquisition Indebtedness <input type="checkbox"/> 4. Bonding <input type="checkbox"/> 5. Income and Expense <input type="checkbox"/> 6. Fraud <input type="checkbox"/> 7. Exclusive	<input type="checkbox"/> L. 415 limits <input type="checkbox"/> M. Distributions <input type="checkbox"/> N. ESOPs (409) <input type="checkbox"/> O. Other Termination Issues <input type="checkbox"/> P. Other Issues <input type="checkbox"/> Q. Tax Liability <input type="checkbox"/> 1. 4971 <input type="checkbox"/> 2. 4972 <input type="checkbox"/> 3. 4973 <input type="checkbox"/> 4. 4975 <input type="checkbox"/> 5. 4979 <input type="checkbox"/> 6. 4980 <input type="checkbox"/> 7. Discrepancy adjustments <input type="checkbox"/> 8. Other tax issues <input type="checkbox"/> R. Penalties <input type="checkbox"/> 1. 6651: Failure to file tax returns <input type="checkbox"/> 2. 6652(d)(1): Annual registration <input type="checkbox"/> 3. 6652(d)(2): Status change notice <input type="checkbox"/> 4. 6652(e): Failure to file 5500 <input type="checkbox"/> 5. 6690: Statement to participants <input type="checkbox"/> 6. 6692: Actual reports <input type="checkbox"/> S. Disclosure <input type="checkbox"/> 1. DOL/Form 6212-B <input type="checkbox"/> 2. PBGC/Form 6533 <input type="checkbox"/> 3. Form 2848 <input type="checkbox"/> 4. Written authorization (third parties) <input type="checkbox"/> T. Special Closing Procedures <input type="checkbox"/> 1. CAP <input type="checkbox"/> 2. APRSC <input type="checkbox"/> 3. Referral <input type="checkbox"/> 4. Agreed Deficiency <input type="checkbox"/> 5. Unagreed <input type="checkbox"/> 6. Discrepancy adjustments <input type="checkbox"/> U. Other
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