

Request for Information

EIN:

Plan Sponsor

Plan Name:

Plan Number:

Plan Year Ended:

Please identify a contact person knowledgeable about the operation of the plan and trust.

<i>Name</i>	<i>Title</i>	<i>Email address</i>	<i>Telephone</i>
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1. Does the plan document contain the language required by § 411(d)(3)¹ of the Internal Revenue Code?

Yes No - Explain:

2. Please provide the following information regarding the number of plan participants during the plan year ended «Plan_Year_Ending» (see instructions)

- a. Total number of participants who were active at the beginning of the plan year and those that became active during the plan year: _____
- b. Number of active participants who were involuntarily terminated from the plan (regardless of the reason) during the plan year or who were no longer accruing a benefit as of the last day of the plan year due to a plan amendment : _____
- c. Percent reduction initiated by the employer (line 2b / line 2a): _____ %
- d. Number of active participants who voluntarily terminated employment during the plan year: _____
- e. Number of active participants at the end of the plan year (line 2a – (line 2b + line 2d)) _____

¹ 411 (d)(3) Termination or partial termination; discontinuance of contributions. Notwithstanding the provisions of subsection (a), a trust shall not constitute a qualified trust under section 401(a) unless the plan of which such trust is a part provides that--

(A) upon its termination or partial termination, or

(B) in the case of a plan to which section 412 does not apply, upon complete discontinuance of contributions under the plan,

The rights of all affected employees to benefits accrued to the date of such termination, partial termination, or discontinuance, to the extent funded as of such date, or the amounts credited to the employees' accounts, are nonforfeitable. This paragraph shall not apply to benefits or contributions which, under provisions of the plan adopted pursuant to regulations prescribed by the Secretary to preclude the discrimination prohibited by section 401(a)(4), may not be used for designated employees in the event of early termination of the plan. For purposes of this paragraph, in the case of the complete discontinuance of contributions under a profit-sharing or stock bonus plan, such plan shall be treated as having terminated on the day on which the plan administrator notifies the Secretary (in accordance with regulations) of the discontinuance.

3. Was the decrease in plan participants during the plan year ended «Plan_Year_Ending» due to your company downsizing?

- Yes – Explain the circumstances that led to the downsizing
- No – Explain why the number of plan participants did significantly decrease

Note: If your percentage on line 2c is 20% or more and this type of reduction is not typical for your business, a partial termination has most likely occurred. All employees regardless of whether they were terminated voluntary or involuntary must be fully vested. Whether or not a partial termination occurred is based on facts and circumstances.

4. Your Form 5500 reported «Less_100_Term_Cnt» terminated participants with accrued benefits that were less than 100% vested. If a partial termination occurred during the plan year ended «Plan_Year_Ending», please explain why your plan administrator did not fully vest all employees whose employment with the company terminated (including employees that voluntarily terminated) during the year. Your explanation should address both the number of participants who forfeited some, or all, of their account balance, and an estimate of the total dollar amount of all plan forfeitures for the year.

5. Other Comments:
