

**Eligible 457 Plan
Checklist/Transmittal Form**

01/28/2019

Checklist completed by _____ (Ext. _____)

If unavailable, contact _____ (Ext. _____)

Telephone No. (_____) _____

Shipping Address: ☐ Check if new address

Firm _____

Address (no P.O. Box) _____

City _____ State _____ Zip _____

County _____

Authorizing Professional (Required) _____ Date _____
(Attorney, CPA, Enrolled Actuary or Enrolled Agent) (Name & Address) (Must be completed or documents will not be processed)

If this is a Restated Plan, was Original Plan Name same as Restated Plan? ☐ Yes ☐ No ☐ N/A

If No, enter Original Name of Plan _____

New or Restated Plan Name _____

Email Address (Required) _____

In order to receive free email alerts about any required plan document updates, subscribe to Consultants' Corner Updates. Go to Relius.net and select "Subscriptions."

1. DOCUMENTS TYPE

- ☐ Eligible 457 Plan
y. ☐ Governmental
z. ☐ Tax-Exempt

DOCUMENTS PACKAGE [PEN40 (A,N,C)]

Includes all forms—Summary 8.5 x 11, Annual Notices,
Tax Notices (402(f)), Administrative Forms and Resolution
☐ Plan

\$660

2. FORMAT

- a. ☐ Standard (letter size, single spaced, ragged margin)

Exceptions to Standard Format

- ☐ Right justified margins

FONT OPTIONS (Please choose from available font/sizes below)

Plan Documents (Default: Times font)

- a. ☐ 9 pt. Times b. ☐ 8.5 pt. Arial

Summary/Forms (8.5 x 11 Summary, Administrative Forms) (Default: Times font)

- c. ☐ 9 pt. Times d. ☐ 8.5 pt. Arial

PHOTOCOPIES

Document	Number	2-sided
<input type="checkbox"/> Plan [PENCPP]	\$20.00	<input type="checkbox"/>
<input type="checkbox"/> Summary (8.5" x 11") [PENCPS]	\$10.00	<input type="checkbox"/>
<input type="checkbox"/> Admin. Forms [PENADM]	\$15.00	N/A

TURN-AROUND (following the date of receipt until mailing)

Type	Business Days	Add
<input type="checkbox"/> Normal	10	\$ 0
<input type="checkbox"/> Rush	2-3* [PENRUS]	125
<input type="checkbox"/> Express-24**	1* [PENEXP]	195

*Special language may delay turn-around, but plan will retain Rush or Express priority.

**Must be received by 10:30 a.m. ET and will be sent overnight delivery.

SPECIAL LANGUAGE [PENLNG]

- ☐ Special language attached or requested

Note: Additional turn-around time may be required for special language modification and checklist entries requiring telephone contact. Special Language will be charged at \$100 minimum plus \$50 for each half hour that exceeds one hour. Relius Consulting will be charged at the current Relius rate.

DELIVERY Documents are provided in PDF via email unless otherwise indicated.

- ☐ Hardcopy of Documents [PENHDC] \$175
(Fed-Ex Ground delivery used unless otherwise indicated.)
☐ Overnight [PROPTG] \$10

20% DISCOUNT (if applicable) [PEN40X]

- ☐ I'm restating a 457 plan previously prepared for **MY FIRM** by Relius and I'm re-ordering the **SAME DOCUMENT** originally ordered.

Date Plan was previously done: _____

SPECIAL INSTRUCTIONS: [SUP PART AGRMT] [PENSPA] _____

Prepayment may be required. **To avoid delay** see page 2 for details.
Applicable sales tax will be added.

PAYMENT POLICY

Relius understands the importance of processing your plans promptly. To avoid unnecessary delays, please read the following carefully:

- (a) A prepayment of \$400 is required with each order until a credit line has been approved by Relius's credit department. (Additional charges for postage, special language and consulting will be billed when applicable.) IF YOU WISH TO ESTABLISH A CREDIT LINE, PLEASE REQUEST A CREDIT APPLICATION FROM CREDIT OR SALES. If you wish to increase an existing credit line, please submit your request in writing (Attn: Credit Department).
- (b) ALL INVOICES ARE DUE UPON RECEIPT.
- (c) WE CANNOT PROCESS ANY PLANS FOR ACCOUNTS 45 DAYS PAST DUE UNTIL PAYMENT IS RECEIVED.
- (d) A monthly finance charge of 1.5% will be charged on invoices not paid within 30 days.
- (e) If you wish to question an invoice, please call Client Account Services immediately at 1-800-326-7235, option 6, upon receipt of the invoice. Have available all details of the nature of the dispute and any requested adjustment. The undisputed portion of the invoice is still due upon receipt.
- (f) Please contact Client Account Services within 90 days of receipt of your document package if any problems should occur.
- (g) Applicable sales tax will be added.

RERUN FEES*

If you wish to make further revisions to the documents within 6 months after receipt, Relius can make the changes for you. Additional fees apply for special language modifications. Rerun fees are charged at 50% of the original plan document and supporting forms cost and will be delivered in PDF format. A hardcopy of the document package may be requested for an additional \$175. (Fed-Ex Ground delivery is used unless otherwise indicated.) Turn-around is 5 business days.

* Based on rerun requests received within 6 months of date initial package was delivered. There will be an additional \$100 reprocessing charge for changes or reprint requests made after 6 months. Charges for special language, consultant time and copies are additional.

Mail To:
FIS Relius
Attn: Order Processing
701 San Marco Boulevard #1000
Jacksonville, Florida 32207

Fax to:
(904) 306-2221

Email to:
OTCProcessing.reljax@fisglobal.com

Contact us:
(800) 326-7235, ext 6

**Eligible 457 Plan
Checklist/Transmittal Form**

01/28/2019

1. Employer: (exactly as it is to appear with punctuation)

a. _____
b. _____

Employer's Address:

c. _____
(Street - Physical not P.O. Box)
d. _____ e. _____ f. _____
(City) (State) (Zip)

Telephone:

g. _____

EIN: h. _____

2. Plan Name: (exactly as it is to appear with punctuation)

a. _____
b. _____
c. _____
d. _____
e. _____

3. Plan Year: 12-consecutive month period ending:

- a. ☐ December 31
b. ☐ Plan Year ending: _____ (e.g. fiscal Plan Year)
c. ☐ Short Plan Year: commencing:

(month) (day) (year)
And ending 1. _____
(month) (day) (year)

4. Effective Date(s):

- a. ☐ New Plan
b. ☐ Restated Plan
c. ☐ Initial Effective Date _____
(month) (day) (year)
d. ☐ Restatement Effective Date _____
(month) (day) (year)
e. ☐ Special Effective Dates (optional): _____
(month) (day) (year)

5. Contribution Types:

Frozen Plan

- a. ☐ Contributions cease as of 1. _____

Contributions are provided under this Plan as follows:

(select all that apply)

- b. ☐ Pre-Tax Elective Deferrals (choose one or more as applicable):

And will **Matching Contributions** be made with respect to Elective Deferrals?

1. ☐ Yes. See Question 16
2. ☐ No

And will **Roth Elective Deferrals** be made? (governmental plans only)

3. ☐ Yes [Note: The Employer may not limit Deferrals to Roth Deferrals only.]
4. ☐ No
c. ☐ Nonelective Contributions. See Question 17.
d. ☐ Rollover Contributions. See Question 30. (governmental plans only)

6. Excluded Employees. Employees who are:

- a. ☐ No exclusions
b. ☐ Exclusions: All Employees except:
1. ☐ Part-time Employees, expected to work less than _____ hours per week
2. ☐ Hourly-paid Employees
3. ☐ Leased Employees
4. ☐ Specify: _____

Top-hat group: (tax-exempt only)

- c. ☐ All employees except top-hat group
d. ☐ Specify top-hat group participants: _____

7. Independent Contractors:

- a. ☐ Participate
b. ☐ Can NOT participate
c. ☐ Specified Independent Contractors can participate: _____

8. Compensation means:

Base Definition:

- a. ☐ W-2 Wages subject to income tax
b. ☐ IRC §3401(a) wages
c. ☐ 415 Safe Harbor Compensation

Modifications to Compensation:

- d. ☐ No modifications
e. ☐ Modifications
1. ☐ Fringe Benefits
2. ☐ Elective Contributions
3. ☐ Bonuses
4. ☐ Overtime
5. ☐ Describe alternative definition, limit by contribution type or participant group _____

Compensation taken into account: For the Plan Year in which an Employee becomes a Participant, compensation taken into account:

- f. ☐ Entire Plan Year
g. ☐ Compensation while a Participant only

9. Post-Severance Compensation: Compensation includes the following types of Post-Severance Compensation paid within any applicable time period:

- a. ☐ None – Post-Severance Compensation not taken into account
b. ☐ Adjustments – include:
1. ☐ Regular Pay
2. ☐ Leave cashouts
3. ☐ Nonqualified Deferred Compensation
4. ☐ Salary Continuation for Disabled Participants
5. ☐ Differential Wage Payments
6. ☐ Describe alternative definition, limit by contribution type or participant group _____

10. Normal Retirement Age (NRA) is:

- a. ☐ Plan designation – when the Participant attains age _____
(not earlier than 65 or earliest age under pension plan; not to exceed 70 1/2)
- b. ☐ Participant designation – when the Participant attains the age the Participant designates, which may not be earlier than age _____ nor later than age _____ (not to exceed 70 1/2)

Special Rule for Police or Fire Departments:

- c. ☐ Police Department:
1. ☐ Plan designation – when the Participant attains age _____
(not earlier than 40 or earliest age under pension plan; not to exceed 70 1/2)
 2. ☐ Participant designation – when the Participant attains the age the Participant designates, which may not be earlier than age _____ nor later than age _____ (not to exceed 70 1/2)
- d. ☐ Fire Department:
1. ☐ Plan designation – when the Participant attains age _____
(not earlier than 40 or earliest age under pension plan; not to exceed 70 1/2)
 2. ☐ Participant designation – when the Participant attains age Participant designates, which may not be earlier than age _____ nor later than age _____ (not to exceed 70 1/2)

11. Eligibility Conditions:

- a. ☐ No conditions — date of hire (no age or service req)
- b. ☐ Eligibility is as follows:
1. ☐ age
 2. ☐ Service requirement is
 - a. ☐ 1 Year of Service
 - b. ☐ _____ months
 3. ☐ Specify _____

12. Entry Date: Is the entry date the same for all contribution types?

- a. ☐ 1st day of the month coinciding with or next following date eligibility requirements are met
- b. ☐ 1st day of the Plan Year coinciding with or next following date eligibility requirements are met
- c. ☐ date of hire
- d. ☐ Specify _____

13. Salary Reduction Contributions:

- a. ☐ No limitations
- b. ☐ Limitations. (choose one or more of 1., 2. or 3.):
1. ☐ Reductions may not exceed _____% (not more than 100%)
 2. ☐ Reductions may not be less than _____ (specify dollar amount or percentage of compensation)
 3. ☐ Specify: _____

Special NRA Catch-Up Contributions. The Plan

- c. ☐ Permits
AND, Special NRA Catch-Ups Contributions (choose one of 1. or 2.):
1. ☐ be taken into account for matching
 2. ☐ not be taken into account for matching
- d. ☐ Does not permit

Age 50 Catch-Up contributions (governmental only):

- e. ☐ Permitted
- f. ☐ Not permitted

14. Sick, Vacation and Back Pay: Salary reductions allowed from:

- a. ☐ Permitted
- b. ☐ Not permitted

15. Automatic Enrollment. Does the plan provide for automatic enrollment?

- a. ☐ Does not apply
- b. ☐ Applies. The Employer will withhold _____% from Compensation unless the Participant elects a different percentage
1. ☐ All Participants who as of _____ (date) are not making deferrals at least equal to automatic amount
 2. ☐ New Participants whose entry date is on or following _____ (date)
 3. ☐ Describe Application of Automatic Deferrals: _____
- c. ☐ Eligible Automatic Contribution Arrangement (EACA). (Complete questions 40 & 41)

16. Employer Matching Contributions:

- a. ☐ Fixed formula: _____ of elective deferrals
- b. ☐ Discretionary matching amount
- c. ☐ The Employer will make Matching Contributions equal to a uniform percentage of each tier of each Participant's Elective Deferrals, determined as follows:
- | Tiers (indicate \$ or %) | Matching Percentage |
|--------------------------|---------------------|
| 1. First _____ | a. _____% |
| 2. Next _____ | a. _____% |
| 3. Next _____ | a. _____% |
| 4. Next _____ | a. _____% |
- d. ☐ Specify: _____

Time period for Matching. Matching Contributions will be determined on the following basis:

- e. ☐ Plan Year
- f. ☐ Plan Year quarter
- g. ☐ Each payroll period
- h. ☐ Specify: _____

Salary Reduction Contributions Taken into Account. Limitations on amounts taken into account:

- i. ☐ All Salary Reduction Contributions
- j. ☐ Specific limitation – exceeding _____%
- k. ☐ Discretionary
- l. ☐ Specify: _____

Allocation conditions:

- m. ☐ no allocation conditions – Participants who are employed at any time during the Plan Year receive Matching Contributions
- n. ☐ Allocation conditions:
1. ☐ must complete the following number of months of service: _____
 2. ☐ must be actively employed on last day of Plan Year
 3. ☐ conditions selected in 1. or 2. do not apply on death, disability or retirement
 4. ☐ Specify: _____

17. Nonelective Contribution:

- a. ☐ Discretionary, allocated pro rata
- b. ☐ Fixed – Pro Rata contribution equal to _____%
- c. ☐ Other – A Nonelective Contribution may be made as follows: _____

Allocation conditions: to be made to Participants who:

- d. ☐ No allocation conditions – are employed at any time during the Plan Year
- e. ☐ Allocation conditions:
1. ☐ must complete the following number of months of service: _____

2. ☐ are actively employed on last day of Plan Year
3. ☐ any conditions in 1. or 2. do not apply on death, disability or retirement
4. ☐ Specify: _____

18. Time and Method of Payment of Account: The Plan will distribute the Participant's account who incurs a Severance from Employment as follows:

Timing.

- a. ☐ Specified date: _____ days after severance
b. ☐ Immediate – as soon as practicable after severance
c. ☐ Designated Plan Year – as soon as possible in the _____ Plan Year beginning after severance
d. ☐ Normal Retirement Age – as soon as practicable after the close of Plan Year of NRA
e. ☐ Specify: _____

Method. In absence of Participant election, the Plan will distribute the account in one or more of the below forms:

- f. ☐ Lump sum
g. ☐ Installments – made as follows: _____
h. ☐ Installments only for required minimum distributions
i. ☐ Annuity distribution options: _____
j. ☐ Specify: _____

Participant Election. The Plan (choose one):

- k. ☐ Permitted – a Participant can elect to postpone distribution and pick the method
l. ☐ Not permitted
m. ☐ Specify: _____

Mandatory Distributions:

- n. ☐ No Mandatory distributions
o. ☐ Mandatory distributions if account is not in excess of \$5,000
1. ☐ Vested account is not in excess of \$ _____

Exclusion of rollovers in determination of \$5,000 threshold.

- p. ☐ included
q. ☐ excluded

19. Beneficiary Distribution Elections: Distributions following a Participant's death will be as follows:

- a. ☐ Immediate – as soon as practicable after Participant's death
b. ☐ Next Calendar Year – at beneficiary's election but on or before the last day of the calendar year following calendar year of Participant's death
c. ☐ As Beneficiary elects
d. ☐ Describe: _____

20. Distributions Prior to Severance from Employment:

- a. ☐ None.
b. ☐ Distributions allowed as follows (choose one or more)
1. ☐ Unforeseeable emergency
2. ☐ De minimis exception – if participant account does not exceed \$5,000, two years since allocation of deferrals, no prior distribution under exception:
a. ☐ Participant election
b. ☐ Mandatory distribution
c. ☐ Hybrid. The Administrator will distribute a Participant's Account that does not exceed \$ _____ and the Participant may elect to receive all or any portion of his/her Account that exceeds \$ _____ but that does not exceed \$5,000.

3. ☐ Age 70 1/2
4. ☐ Specify: _____
(must comply with Code Section 457(d))

21. QDRO: The QDRO provisions:

- a. ☐ Apply
b. ☐ Do not apply
c. ☐ Specify: _____

22. Allocation of earnings:

- a. ☐ Daily
b. ☐ Balance Forward
c. ☐ Balance Forward with adjustment – allocate pursuant to the balance forward method, except treat as part of the relevant Account at the beginning of the Valuation Period _____% of the contributions made during the following Valuation Period:
1. _____
d. ☐ Weighted average. If not monthly, weighting period is: _____
e. ☐ Directed Account Method
f. ☐ Describe method: _____

23. HEART Act Provisions. The Employer elects to:

Continued Benefit Accruals

- a. ☐ Not apply the benefit accrual provisions
b. ☐ Apply the benefit accrual provisions as of

Distributions for deemed severance of employment

- c. ☐ The Plan does not permit distributions
d. ☐ The Plan permits distributions

24. Vesting/Substantial Risk of Forfeiture:

- a. ☐ **100% Vested:**
1. ☐ All Contributions.
2. ☐ Only the following contributions:
a. ☐ Salary Reduction Contributions
b. ☐ Nonelective Contributions
c. ☐ Matching Contributions
b. ☐ **Forfeiture under Vesting Schedule** (select all that apply):
1. ☐ Salary Reduction Contributions
2. ☐ Nonelective Contributions
3. ☐ Matching Contributions
4. ☐ Schedule is:

Service	Percent
a. _____	1. _____%
b. _____	1. _____%
c. _____	1. _____%
d. _____	1. _____%
e. _____	1. _____%

5. ☐ For vesting purposes, a "Year of Service" means: _____

[Note: It is extremely rare to apply a vesting schedule to Salary Reduction Contributions.]

- c. ☐ **Substantial Risk of Forfeiture** – vested only when no longer subject to risk:

Contributions affected:

1. ☐ Salary Reduction Contributions
2. ☐ Nonelective Contributions
3. ☐ Matching Contributions

Risk provisions:

4. ☐ The Participant must remain employed until _____ unless earlier severance due to death or disability
5. ☐ Specify: _____

Additional provision:

- d. ☐ Specify: _____

Forfeiture allocation: Forfeitures are used as:

- e. ☐ Additional Contributions – becomes additional
1. ☐ Nonelective Contributions
2. ☐ Matching Contributions
- f. ☐ Reduce Fixed Contributions
1. ☐ Nonelective Contributions
2. ☐ Matching Contributions
- g. ☐ Other _____
- h. ☐ Reversion to Employer (governmental employer only)

GOVERNMENT PLANS ONLY**25. Trust Provisions.**

- a. ☐ Modifications – the provisions are modified as follows: _____
- b. ☐ Substitution – the Employer replaces the Trust with an agreement attached to the Plan
- c. ☐ Rabbi Trust. (tax –exempt only)

26. Custodial Account/Annuity Contract: The Employer will hold all or part in one or more custodial account or annuity contract under Code §457(g):

- a. ☐ Custodial account(s)
- b. ☐ Annuity contract(s)
- c. ☐ Specify: _____

27. Valuation: In addition to the last day of the Plan Year, the following other valuation dates:

- a. ☐ No additional Valuation Dates
- b. ☐ Additional Valuation Dates:
1. ☐ Daily Valuation Dates
2. ☐ Last day of each _____ of the Plan Year
3. ☐ Specified dates: _____

28. Trustee

- a. ☐ Individual Trustee(s) Name(s)/Title:

_____/

_____/

_____/

_____/

_____/

_____/

_____/

_____/

_____/

_____/

1. ☐ Use Employer's address and telephone number
2. ☐ Use address and telephone number below...

(Street--Physical not P.O. Box)

(City) (State) (Zip)

(Telephone)

OR

- b. ☐ Corporate (e.g., bank) Trustee Name (if applicable):

(Name)

(Street--Physical not P.O. Box)

(City) 4. _____ 5. _____
(State) (Zip)

(Telephone)

AND, the Trustee shall serve as (choose one):

- c. ☐ Directed trustee over all assets except: _____
- d. ☐ Discretionary trustee over all assets except: _____

29. Participant Loans: Loans are:

- a. ☐ Not Permitted
- b. ☐ Permitted

30. Rollover Contributions:**Who may roll over:**

- a. ☐ Participants only
- b. ☐ Eligible Employees or Participants

Sources/Types:

- c. ☐ Accepted from any eligible plan and all contribution types
- d. ☐ Accepted only from: _____

Distribution of Rollover Contributions:

- e. ☐ May elect rollover contributions
- f. ☐ May not elect to receive rollover distribution
- g. ☐ Specify: _____

31. EACA Automatic Deferral Provisions.**Participants subject to the Automatic Deferral Provisions.**

Employees who become Participants after the Effective Date of the EACA. Employees who became Participants prior to such Effective Date are subject to the following (a. – d. are optional (select only one))

- a. ☐ All Participants
- b. ☐ Election of at least Automatic Deferral amount
- c. ☐ No existing Salary Reduction Agreement
- d. ☐ Describe: _____

Automatic Deferral Percentage. Unless a Participant makes an Affirmative Election, the Employer will withhold the following Automatic Deferral Percentage (select e. or f.):

- e. ☐ Constant. The Employer will withhold _____% of Compensation each payroll period

Escalation of deferral percentage (select one or leave blank if not applicable)

1. ☐ Schedule increases. This initial percentage will increase by _____% of Compensation per year up to a maximum of a. _____% of Compensation
2. ☐ Other (describe Automatic Deferral Percentage): _____

(for each Plan Year, an Automatic Deferral Percentage must not be less than statutory schedule increases).

Automatic Deferral Optional Elections

- f. ☐ **Optional elections** (select all that apply or leave blank if not applicable)

Suspended Deferrals. If a Participant's Elective Deferrals are suspended pursuant to a provision of the Plan, then a Participant's Affirmative Election will expire on the date the period of suspension begins unless otherwise elected below.

1. ☐ A Participant's Affirmative Election will resume after the suspension period

Special Effective Date. Provisions will be effective as of the earlier of the Effective Date of the EACA provisions unless otherwise specified below:

2. ☐ Special Effective Date: _____

32. Other EACA Provisions

- a. ☐ Applies

Effective Date (may be left blank if same as Plan or Restatement Effective Date)

1. ☐ Effective Date: _____

Termination Date (leave blank if not applicable)

- a. ☐ EACA provisions no longer apply. The EACA provisions applied as of the Effective Date specified in 1. but the provisions no longer apply effective as of: _____

Permissible Withdrawals. Does the Plan permit Participant permissible withdrawals within 90-days (or less) of first automatic deferral? (select one)

2. ☐ No
3. ☐ Yes, within 90 days of first automatic deferral
4. ☐ Yes, within _____ days (may not be less than 30 nor more than 90 days)

Affirmative Election. For Plan Years beginning on or after January 1, 2010, will Participants who make an Affirmative Election continue to be covered by the EACA provisions? (select one)

5. ☐ Yes (if selected, then the annual notice must be provided to Participants)
6. ☐ No

33. In-Plan Roth Rollover Contributions. Does the Plan permit In-Plan Roth Rollover Contributions? (if a. not selected below, skip to 34)

- a. ☐ Yes (applies if Roth Elective Deferrals are permitted (5b3))

34. In-Plan Roth Transfers. Does the Plan permit In-Plan Roth Transfers? (if a. not selected below, skip to 50)

- a. ☐ Yes (applies if Roth Elective Deferrals are permitted (5b3))

Skip to 50.

PARTICIPATION AGREEMENT

50. Complete information for the Participating Employers who are adopting the Plan?

(skip to 70 if no Participating Employers)

- a. ☐ No (skip to 70)
- b. ☐ Yes

AND, (select all that apply)

1. ☐ list the Participating Employers in the Summary
2. ☐ include Participation Agreements

51. FIRST EMPLOYER INFORMATION

- a. Name _____
1. ☐ Address same as primary Employer (skip b.)
- b. Address (Street) _____
1. City _____
2. State _____
3. Zip _____
- c. Telephone _____
- d. Taxpayer Identification Number (TIN) _____

EFFECTIVE DATE(S)

- e. **NEW PLAN.** The Participating Employer's adoption of this Plan constitutes the adoption of a new plan by the Participating Employer, effective as of: _____
- f. ☐ **RESTATEMENT.** The Participating Employer's adoption of this Plan constitutes the adoption of an amendment and restatement of the Plan and effective as of: _____
- g. ☐ **RESTATEMENT AND MERGER.** The Participating Employer's adoption of this Plan constitutes the amendment and restatement of the Participating Employer's plan known as: _____
1. and is effective: _____
- h. ☐ **CESSATION.** The Participating Employer is ceasing its participation in the Plan effective as of: _____
- i. ☐ **SPECIAL EFFECTIVE DATES:** _____

ALLOCATION OF CONTRIBUTIONS AND FORFEITURES

Contributions and Forfeitures will be allocated together for Participating Employers unless a selection is made below (select j. or all that apply at k. - l.)

- j. ☐ N/A
- k. ☐ Contributions made by a Participating Employer will only be allocated to Participants employed by such Participating Employer
- l. ☐ Forfeitures of amounts attributable to a Participating Employer will only be used for the benefit of the Participants of such Participating Employer

Will there be a Second Affiliated/Participating Employer?

- m. ☐ No (skip to 70)
- n. ☐ Yes

NOTE: The Relius document system allows information to be entered for up to 10 Participating Employers. Repeat information above for each additional employer (see Questions 52 - 60)

Skip to 70.

DOCUMENT REQUESTS

70. Font Options for Plan and Adoption Agreement:

- a. ☐ 9pt Times
b. ☐ 8.5pt Arial

Title Page of Basic Plan Document: (If no selection, title is same as name at Question 2):

- c. ☐ Eligible 457 Plan (no specific name)
d. ☐ Other: _____

Adoption Agreement Footer (optional)

- e. ☐ Yes (enter exactly as it is to appear): _____

71. Supporting Forms

- a. ☐ No basic forms
b. ☐ Includes all forms--Summary-8.5 x 11, Annual Notices, Tax Notices (402(f)), Administrative Forms and Resolution
c. ☐ Select Individual Forms
1. ☐ Summary-8.5 x 11
2. ☐ Resolution
3. ☐ Tax Notices (402(f))
4. ☐ Administrative Forms (select all that apply)
a. ☐ General Forms
b. ☐ Distribution Forms (General)
c. ☐ Distribution Forms (Death)
d. ☐ Distribution Forms (In-Service)
e. ☐ Loan Forms (applies only if loans to Participants are permitted and policy generated)
f. ☐ Annual Contribution Notices (applies only if automatic deferrals are permitted)
g. ☐ Top-Hat Plan Exemption Form (applies only if top-hat plan)
5. ☐ Appendix for Plan Expense Allocations (appears at the end of the SPD) – (generally not needed if Plan permits directed investments)

To the Plan Administrator — Explanation of Forms

Many of the forms packages include an explanation to the Plan Administrator as the first page of the forms package unless d. is selected below:

- d. ☐ Do NOT include administrator page with forms packages.

72. Format - Supporting Forms

(skip if NO supporting forms are selected at 71)

Font Options

- a. ☐ 9pt Times
b. ☐ 8.5pt Arial

Drafting Preferences

- c. ☐ Standard (single, ragged)
d. ☐ Single, right justified
e. ☐ Double, ragged
f. ☐ Double, right justified

Summary (8.5 x 11). Include headers and/or footers

- g. ☐ No
h. ☐ Yes (select all that apply)
1. ☐ Header for Summary: _____
2. ☐ Footer for Summary: _____
3. ☐ Footer for Summary title page:
a. ☐ _____
b. ☐ same as footer at 2. above

Did you need to modify the adoption agreement or SPD outside of the checklist?

- i. ☐ No (skip to 80)
j. ☐ Yes, for the following reason(s): _____

The following items were modified outside of the checklist:

1. ☐ AA
2. ☐ SPD

Skip to 80.

SUPPORTING FORMS INFORMATION

80. **Summary.** COLA — update the Summary for the 2020 limits (optional)
(Note: The Summary and forms currently reflect the 2019 dollar limitations on benefits and contributions)

- a. ☐ Include amounts for the 2020 tax year as follows: (select all that apply)
1. ☐ Deferral limit: \$ _____
2. ☐ Catch-up limit: \$ _____

Summary. Include optional language (leave blank if not applicable)

- b. ☐ Yes, include the following:
1. ☐ Spanish Text. Include in introduction (refers participants to Administrator)
a. ☐ Administrator Office Hours _____ (optional)

81. **Annual Contribution Notices.** Include optional language (applies for ALL plans with automatic contribution provisions)

- a. ☐ **Effective Date.** Fill in effective date of notice(s). Notice is effective for Plan Year beginning on: _____
b. ☐ **Fax/Email.** Include additional information for plan administrator: (select all that apply - leave 1a and/or 2a blank if these will be completed in notice at a later time)
1. ☐ Fax
a. ☐ _____
2. ☐ Email address
a. ☐ _____
c. ☐ **Cover Letter.** Include Annual Notices cover letter:
1. ☐ **Date.** Cover letter should be dated as follows: (optional)
2. ☐ **Employer Contact.** Include contact name: (optional)
3. ☐ **Signature.** Name of sponsor/firm sending cover letters to Employer: (optional)

82. Loans. Complete below to generate loan policy:

- a. ☐ **No loan policy.** Loan policy not generated.
- b. ☐ **Options**
 1. ☐ Loans treated as directed investments
 2. ☐ Only made for the following purposes: _____
 3. ☐ May not be less than \$ _____
 4. ☐ May only have _____ loans outstanding at a time
 5. ☐ Outstanding loan balances are due and payable at (choose one or both)
 - a. ☐ Participant's termination of employment
 - b. ☐ Plan's termination
 6. ☐ Leaves of absence: The following leaves allow suspension (choose one)
 - a. ☐ military only
 - b. ☐ all absences
 7. ☐ Home loan term:
 - a. ☐ 15 years
 - b. ☐ _____ years
 8. ☐ Loan Interest:
 - a. ☐ _____% over the prime rate
 - b. ☐ Specified Rate: _____%
 - c. ☐ Plan Administrator established rate
 9. ☐ Loan Defaults: (choose one or both) (If nothing chosen, no grace period for default)
 - a. ☐ maximum grace period applies
 - b. ☐ defaults can be triggered by false statements
- c. ☐ Refinancing is permitted (choose one)
 1. ☐ Refinance is treated as an additional loan
 2. ☐ Refinance is not treated as an additional loan
- d. ☐ Borrower qualification (choose one):
 1. ☐ No investigation of creditworthiness
 2. ☐ Borrower must be otherwise creditworthy
- e. ☐ Charges are applied to borrower's account
- f. ☐ Fees (choose one or both)
 1. ☐ Loan Set-Up Fee: \$ _____
 2. ☐ Annual Maintenance Fee: \$ _____

83. If Appendix for Plan Expense Allocations selected, the plan expenses that may be assessed against an individual participant's account may be included (select a. or all that apply at b. - o.) (skip unless 71c5 selected)

- a. ☐ No - not known or appendix will be completed later
- b. ☐ Distribution following termination. Amount: \$ _____
- c. ☐ Limitation on small account distributions. The Plan will not charge any fee for processing a distribution if participant's vested account balance does not exceed \$ _____
- d. ☐ Installment distribution. Amount: \$ _____
(applies only if installments selected under form of distributions)
- e. ☐ Administrative processing fee to eliminate certain small account distributions.
- f. ☐ Participant loan. (applies only if loans to participants are permitted)
 1. ☐ Amount of application fee: \$ _____
 2. ☐ Amount of annual maintenance fee: \$ _____
- g. ☐ QDRO. Amount: \$ _____
- h. ☐ Unforeseeable Emergency Distribution. Amount: \$ _____
(applies only for 401(k) or Profit Sharing if hardship distributions are permitted)
- i. ☐ In-service distribution. Amount: \$ _____
- j. ☐ RMD. Amount: \$ _____
- k. ☐ Participant direction of investment: brokerage account option. Amount: \$ _____
- l. ☐ Benefit calculation. Calculation of benefits, including determination of substantially equal payments. Amount: \$ _____
- m. ☐ Other (describe) _____
- n. ☐ Other (describe) _____
- o. ☐ Other (describe) _____

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SIGNED _____
(Required)