

Form 8400 (March 2010)	Department of Treasury – Internal Revenue Service Employee Plans Deficiency Checksheet Attachment #10 Affiliated Service Groups	Date
<i>For IRS Use</i>	Please furnish the amendment(s) requested in the section(s) checked	
1002 I.a.	Your application contains information indicating that your organization may be a member of an affiliated service group within the meaning of section 414(m) of the Internal Revenue Code. To obtain a full determination on this issue, send all information indicated in section 5.01 of Rev. Proc. 85-43, 1985-2 C.B. 501. Specifically, the information requested in section _____ is needed.	
1011 II.a.	Send information showing, on the basis of all relevant facts and circumstances, whether or not the principal business of any of the organizations is the performance of management services, on a regular and continuing basis, for another organization (or organization related to the other organization). IRC section 414(m)(5)(A).	
1012 II.b..	Show whether or not the management functions performed by the management organization for the managed entity are the type that, in the business field of the managed entity, have historically been performed by employees, including partners and sole proprietors. See Conference Committee Report on the Tax Equity and Fiscal Responsibility Act of 1982.	
1021 III.a.	Show whether or not one or more of the organizations in the potential affiliated service group is a service organization. (Also discussed in section 1.414(m)-2(f) of the proposed regulations.)	
1022 III.b.	Show whether or not one or more members of the potential affiliated service group is a partnership or professional service corporation that is a service organization. IRC section 414(m)(2)(A).	
1023 III.c.	Show whether or not a partnership or professional service corporation that is a service organization and a member of the potential affiliated service group is owned, in whole or in part, by one or more other members of the potential affiliated service group that is also a service organization. IRC section 414(m)(2)(A).	
1024 III.d.	Show whether any of the shareholders or partners that are service organizations either: (i) regularly perform services for another organization in which they own an interest, or (ii) regularly associate with that organization in providing services to third parties. IRC section 414(m)(2)(A).	
1031 IV.a.	Please show whether one or more of the service organizations (a potential First Service Organization or a potential A organization) in the potential affiliated service group receives service from another organization that is also a potential member of the affiliated service group and not an A Organization. IRC section 414(m)(2)(B). (Also discussed in section 1.414(m)-2(b) and (c) of the proposed regulations.)	
1044 IV.b.	Show whether or not highly compensated employees of a potential First Service Organization own, actually or constructively, in the aggregate, 10 percent or more of one or more organizations from which the potential First Service Organization receives services. IRC sections 414(m)(2)(B) and 318(a). (Also discussed in section 1.414(m)-2(c) of the proposed regulations.)	

CYCLE E

1033 IV.c..	Show whether or not, as of December 13, 1980, it was or was not unusual for employees of organizations in the service field of the potential First Service Organization, and any A-organization associated with that potential First Service Organization, to perform the services now received by the organization from another entity. (Discussed in section 1.414(m)-2(c)(3) of the proposed regulations.)
1034 IV.d.	Show whether at least 5 percent of all receipts of the potential B organization derived from performing service for others are earned performing service for the potential First Service Organization (FSO) and any A organization of the potential FSO. (Discussed in section 1.414(m)-2(c)(2)(ii) of the proposed regulations.)
1035 IV.e.	Show whether or not 10 percent or more of the potential B organization's gross receipts are derived from performing service for the potential First Service Organization or its A organizations. (Discussed in section 1.414(m)-2(c)(2)(iii) of the proposed regulations.)
1036 IV.f.	Based on all relevant facts and circumstances, demonstrate whether or not the portion of the services rendered to the potential First Service Organization and/or its A Organization is a significant portion of the total services rendered by the potential B Organization. Proposed Regs. section 1.414(m)-2(c)(2)(i).
1041 V.a.	Section _____ of the plan, defining employer, should be amended to include all employers that are members of the affiliated service group or groups of which the employer is a member. IRC section 414(m)(1).
1043 V.b.	Show that the plan of each applicant organization meets the requirements of Internal Revenue Code sections 401(a)(3), (4), (7), (16), (17) and (26) and sections 408(k), 408(p), 410, 411, 415, and 416, considering all employees of all organizations that are members of an affiliated service group with the applicant as employed by the same employer. IRC section 414(m)(4).