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| <b>Form 8387</b><br>(March 2010) | <b>Department of the Treasury – Internal Revenue Service</b><br><b>Employee Benefit Plan</b><br><b>Required Distributions</b><br><b>(Worksheet Number 9 – Determination of Qualification)</b> | <b>Date</b> |
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| <p><b>INSTRUCTIONS</b> - All items must be completed. A “Yes” answer generally indicates a favorable conclusion is warranted, while a “No” answer indicates a problem exists. Please use the space on the worksheet to explain any “No” answer. See Publication 7004, Explanation Number 9, for guidance in completing this form.</p> | <p>The technical principles in this worksheet may be changed by future regulations or guidelines</p> <p>Name of Plan</p> |
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| I. | Distributions Before Death  | Plan Reference | Yes | No | N/A |
|----|---|----------------|-----|----|-----|
|    | a. Does the plan require that distributions to participants who are 5-percent owners commence not later than the April 1 of the calendar year following the calendar year in which the participant attains age 70 ½ [0902]  |                |     |    |     |
|    | b. Does the plan require that distributions to participants who are not 5-percent owners commence by the April 1 of the calendar year following (plan must provide for one of the following options): [0903, 0904]  |                |     |    |     |
|    | (i) the calendar year in which the participant attains age 70 ½ or  |                |     |    |     |
|    | (ii) the later of the calendar year in which the participant attains age 70 ½ or retires, except that benefits accrued as of the later of the adoption or effective date of the amendment to the plan that implements the changes to the required beginning date of this paragraph must commence by the April 1 following the calendar year in which the participant attains age 70 ½.  |                |     |    |     |
|    | (iii) the later of the calendar year in which the participant attains age 70 ½ or retires?  |                |     |    |     |
|    | c. If b.(iii) applies, does the plan give any participant (other than a 5-percent owner) who attains age 70 ½ after 1995 the option of commencing distributions by April 1 following age 70 ½ or deferring distributions until April 1 of the calendar year following the calendar year in which the participant retires? [0905, 0906]  |                |     |    |     |
|    | (Note: The plan with a required beginning date under b(iii) above must also include plan language under c unless it already contains an amendment pursuant to section 1.411 (d)-4, Q&A-10(b) of the regulations, or it does not eliminate an age 70 ½ distribution option, as described in section 1.411 (d)-4 because one or more of the following applies: it is a new plan, or already offers a pre-retirement distribution option at least as generous as c.) |                |     |    |     |
|    | d. If the plan allowed a participant who attained age 70 ½ before 1997 to stop receiving distributions and recommence them at a later date, does the plan provide that there is either (i) a new annuity starting date or (ii) no new annuity starting date when distributions recommence? [0907]   |                |     |    |     |
|    | e. If applicable, does the plan (if a defined benefit plan) require actuarial increases for a participant (other than a 5-percent owner) who retires in a calendar year after the calendar year in which the participant attains age 70 ½ for the period after age 70½ in which the participant was not receiving any benefits under the plan (see Explanation #2A)? [0908]   |                |     |    |     |

| I.   | Distributions Before Death – Continued  | Plan Reference | Yes | No | N/A |
|------|---|----------------|-----|----|-----|
|      | f. Will distribution of the participant's entire interest be made in one of the following ways: in a lump sum, over the life of the participant, over the lives of a participant and a designated beneficiary, over a period certain not extending beyond the life expectancy of the participant, or over a period certain not extending beyond the joint life and last survivor expectancy of the participant and a designated beneficiary? [0909]   |                |     |    |     |
| II.  | Distributions After Death   | Plan Reference | Yes | No | N/A |
|      | a. Does the plan provide that, if distributions have commenced before the participant's death, the remaining interest will be distributed at least as rapidly as under the method being used at the date of the participant's death? [0911]   |                |     |    |     |
|      | b. Does the plan provide that, if distributions have not commenced before the participant's death, the distribution will be made as set forth in (i) or (ii) or in accordance with an individual election in (iii)? [0912, 0913]  |                |     |    |     |
|      | (i) Any portion of the participant's interest that is not payable to a beneficiary designated by the participant will be distributed by the end of the calendar year which contains the fifth anniversary of the participant's death?   |                |     |    |     |
|      | (ii) Any portion of the participant's interest that is payable to a beneficiary designated by the participant will be distributed either –  |                |     |    |     |
|      | (a) by the end of the calendar year which contains the fifth anniversary of the participant's death (5-year rule), or   |                |     |    |     |
|      | (b) over the life of the beneficiary or over a period not extending beyond the life expectancy of the beneficiary, commencing not later than the end of the calendar year immediately following the calendar year in which the participant died (or, if the designated beneficiary is the participant's surviving spouse, commencing by the end of the calendar year following the calendar year in which the participant died, or if later, by the end of the calendar year in which the participant would have attained age 70 ½ life expectancy rule)? |                |     |    |     |
|      | (iii) The participant (or beneficiaries) may elect on an individual basis whether the 5-year rule or the life expectancy rule applies to distributions after the death of a participant who has a designated beneficiary?   |                |     |    |     |
| III. | Minimum Distributions Requirements  | Plan Reference | Yes | No | N/A |
|      | a. Does the plan provide that distributions will be made in accordance with the minimum distribution requirements? [0913]   |                |     |    |     |
|      | b.(i). Does the plan require that the amount that must be distributed on or before the participant's required beginning date (or, if the participant dies before distributions begin, the date distributions are required to begin) is the payment that is required for one payment interval. [0914]  |                |     |    |     |

| III. | Minimum Distributions Requirements – Continued  | Plan Reference | Yes | No | N/A |
|------|---|----------------|-----|----|-----|
|      | (ii). Does the plan require that the annuity distributions will be paid in periodic payments made at intervals not longer than one year? [0915]   |                |     |    |     |
|      | (iii). Does the plan provide that a period certain for any annuity distributions commencing during the life of the employee with an annuity starting date on or after the employee's required beginning date will not be permitted to exceed the applicable distribution period for the employee (determined in accordance with the Uniform Lifetime Table in A-2 of §1.409(a)(9)-9 for the calendar year that contains the annuity starting date? [0916] |                |     |    |     |
|      | (iv). Does the plan provide that once payments have begun over a period certain, the period certain will not be changed, except in limited circumstances in accordance with Treas. Reg. 1.401(a)(9)-6, Q&A 13? [0917]   |                |     |    |     |
|      | (v). Does the plan provide that annuity payments will either be nonincreasing or increase only in accordance with Treas. Reg. 1.401(a)(9)-6, Q&A 14? [0918]   |                |     |    |     |
|      | c. Does the plan provide that distributions will be made in accordance with minimum distribution incidental benefit requirements? [0919]  |                |     |    |     |
| IV.  | Distributions Pursuant to TEFRA Transitional Rule   | Plan Reference | Yes | No | N/A |
|      | If any employees made TEFRA transitional rule distribution elections, do the methods of distribution satisfy the requirements of IRC section 401(a)(9) as in effect on December 31, 1983, and also satisfy sections 409(a)(11) and 417? [0920]  |                |     |    |     |
| V.   | Interim Period 401(a)(9) for Defined Benefit Plans  | Plan Reference | Yes | No | N/A |
|      | Does the plan provide that with respect to distributions made in calendar years 2003-2005, if a defined benefit plan has not been amended to comply with the Final and Temporary Regulations, that the plan provisions comply with either, (1) 1.401(a)(9)-6T, (2) the IRC 401(a)(9) 2001 Proposed Regulations, or (3) the IRC 401(a)(9) 1987 Proposed Regulations in order to meet the good faith standard described in Notice 2003-2? [0921]            |                |     |    |     |