TAKEOVER CHECKLIST
DEFINED BENEFIT PLANS

____ Signed Adoption Agreement

____ Signed Plan & Trust Document

____ Summary Plan Description

____ IRS Opinion or Determination Letter

____ All elective and required amendments (signed & dated) including:

- ____ Pension Protection Act (PPA)
- ____ Heroes, Earnings Assistance and Relief Act (HEART)
- ____ Workers, Retiree and Employer Recovery Act (WRERA)
- ____ Pension Relief Act (PRA)
- ____ IRS Section 436

____ Past 3 years:

- ____ Form 5500s and other filed schedules
- ____ Actuarial Valuation (including each participants vesting, accrued benefit, present value of accrued benefit and 415 limits)
- ____ Compliance Testing (top heavy, minimum coverage and non-discrimination testing)
- ____ Adjusted Funding Target Attainment Percentages (AFTAP)
- ____ If PBGC covered: need the Annual Funding Notice and have online access to PBGC's "My Plan Administration Account"
- ____ Terminated Participant information for first year of NPC administration (including amounts and dates of any distribution)

____ Past years' census data:

- ____ Compensation and hours of service (from date of hire for each participant on every plan year)
- ____ If Self Employed, all tax returns back to plan start date

____ Loan amortization schedules and promissory notes

* *Have NPC copied on all investment statements from the beginning of the plan year.*