

QUALIFIED RETIREMENT PLAN ORGANIZER
FORM 5500

PLAN NAME _____ PLAN YEAR _____

CONTACT PERSON _____ PHONE # _____ FAX # _____

SPONSOR NAME _____ PLAN # _____

SPONSOR ADDRESS _____
 _____ FEDERAL ID # _____

TYPE OF ENTITY _____

PLAN ADMINISTRATOR _____

ADMINISTRATOR ADDRESS _____
 _____ FEDERAL ID# _____

TRUSTEE _____

TRUSTEE ADDRESS _____

PLAN ATTORNEY _____

INVESTMENT ADVISOR _____

Enclosed is an organizer that I (we) provide to our tax clients in order to assist them in gathering the information necessary to prepare their annual return/reports for qualified retirement plans for the current year.

For your convenience there is an engagement letter enclosed which explains the services that I (we) will provide to the plan sponsor. Please sign a copy of the engagement letter and return the signed copy in the enclosed envelope. Keep the other copy for your records.

Your 2010 annual return/reports are due on _____. In order to meet this filing deadline your completed organizer needs to be received no later than _____. Any information received after this date may require that an extension of time be filed for this return/report.

I (we) look forward to providing services to you. Should you have any questions regarding any items, please do not hesitate to contact me (us).

NOTE: The defined terms “key employee” and “highly compensated employee” are explained at the end of this organizer.

	Previously Provided	Attached	N/A
101) If this is the first year in which we are to prepare your Form 5500, furnish the following items:			
.1) Plan document, trust agreement, adoption agreement and amendments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.2) Prior three years' summary annual reports.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.3) Most current summary plan description and summary(ies) of material modifications.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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	<u>Previously Provided</u>	<u>Attached</u>	<u>N/A</u>
.4) Prior three years' plan financial statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.5) Prior three years' Forms 5500, 5500-SF or 5500-EZ.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.6) Prior three years' employee censuses, including balances and vesting information.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.7) Most recent IRS determination letter.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.8) If the plan allows participant loans, provide copies of loan documents and amortization schedules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
102) Furnish the following items for the current year:			
.1) Employee census. (Complete the specimen attached or update the attached census from the prior year.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.2) Plan financial statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.3) If there are no financial statements for the plan, provide the following:			
(a) Recap of receipts and disbursements for all bank accounts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) Reconciled bank statements as of the plan's year-end.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) Recaps or copies of all monthly brokerage or investment accounts for the plan year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(d) Schedule of fair market values of all investments as of the close of the plan year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.4) Detail of employer contributions for the plan year. Indicate dates accrued and paid or scheduled to be paid.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.5) Form 5500, Schedule A, if a portion or all of the plan is invested in insurance contracts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.6) Form 5500, Schedule SB or Schedule MB, if the plan is a defined benefit plan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.7) Page 1 of the income tax return (Form 1040, Schedule C if sole proprietorship) of the sponsor.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.8) Copies of new loan documents and amortization schedules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.9) Copies of Forms 1099-R issued.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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- | | <u>Previously
Provided</u> | <u>Attached</u> | <u>N/A</u> |
|---|--------------------------------|--------------------------|--------------------------|
| .10) Copies of new summary plan description or summary(ies) of material modifications. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| .11) Any IRS determination letter received during the past year. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
| 103) Was a resolution to terminate the plan adopted during the plan year? If yes, provide a copy of executed resolution. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 104) Were there any amendments during the plan year? If yes, provide copies of the amendment(s). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 105) Has the plan been audited by either the Internal Revenue Service or the Department of Labor? If yes, attach copies of all correspondence. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 106) Have there been any disputed claims or lawsuits filed or threatened with respect to the plan? If yes, attach copies of all correspondence. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 107) Was the plan insured by a fidelity bond for loss through fraud or dishonesty? If yes, complete the following: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Name of surety company _____ | | | |
| Amount of bond _____ | | | |
| 108) Was any participant separated from service with a deferred vested benefit during the plan year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 109) Are there any individuals in the company who have worked more than 1,000 hours who are not considered to be common law employees (e.g., independent contractors)? If yes, include these individuals on the employee census form and identify them as "leased" or "not leased." | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 110) List officers and owner(s) of sponsor company and percentage of ownership: | | | |

NAME	TITLE	OWNERSHIP PERCENTAGE

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- | | | | |
|--|--------------------------|--------------------------|--------------------------|
| | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
| 111) Does any key employee, or any member of the key employee's family, own an interest in any other non-publicly traded business? If yes, complete the following. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

EMPLOYEE NAME	RELATIONSHIP TO OWNER	NAME AND TYPE OF ENTITY	OWNERSHIP PERCENTAGE

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
| 112) Do any relatives of any key employee work for the company? If yes, identify them on the employee census. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 113) Did all new participants receive a summary plan description? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 114) Did all terminated participants who received distributions receive required Forms 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 115) Have participants received required annual information about their account balance(s), vested percentage(s) and matching contributions? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 116) Was the prior year summary annual report for the plan year distributed to participants? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 117) Has there been any reversion of plan assets to the employer during the plan year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 118) Did any service provider receive direct or indirect compensation from the plan during the plan year? If yes, attach a schedule. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 119) Has there been a termination of the appointment of either of the following?

<input type="checkbox"/> accountant <input type="checkbox"/> enrolled actuary If yes, attach explanation(s). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 120) Did any of the following transactions occur between the plan and any parties-in-interest (e.g., employer, participant)? If yes, attach explanation. | | | |
| .1) The sale, exchange or leasing of any property. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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	<u>YES</u>	<u>NO</u>	<u>N/A</u>
.2) The lending of money or other extension or credit (with certain exemptions for plan loans to participants or beneficiaries).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.3) The furnishing of goods, services, or facilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.4) The transfer of any plan assets to, or use of any plan assets by or for the benefit of, a party-in-interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.5) The plan's acquisition or retention of any employer security or employer property.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
121) If the plan is funded, has it been audited by an independent qualified public accountant? If yes, provide the audited financial statements and in any event complete the following questions concerning transactions during the plan year:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.1) Were participant contributions transmitted to the plan on a timely basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.2) Were any loans or leases by the plan or fixed obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.3) Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.4) Did the plan engage in any non-exempt transactions with parties-in-interest not reported in the notes to the financial statements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.5) Did the plan hold qualifying employer securities that are not publicly traded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.6) Did the plan receive or hold any nonpublicly traded securities or other assets that were not appraised in writing by an unrelated third party appraiser during the plan year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.7) Did any person managing plan assets have a financial interest worth more than 10% in any party providing services to the plan or receive anything of value from any party providing services to the plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.8) Were all plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the Pension Benefit Guaranty Corporation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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EMPLOYEE CENSUS

EMPLOYEE NAME (LAST, FIRST, L)	SOCIAL SECURITY NUMBER	TYPE CODES*	DATE OF BIRTH	DATE OF HIRE	DATE OF TERM	DATE OF REHIRE	HOURS OF SERVICE	COMPENSATION**	EMPLOYEE CONTRIBUTIONS		DISTRIBUTION IN PLAN YEAR
									TAX-DEFERRED	AFTER TAX	
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	__-__-____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

* See type codes on attached page
 ** Compensation is generally defined by the plan.

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EMPLOYEE CENSUS INSTRUCTIONS

Type Codes

Type codes are used in calculating distributions and in preparing various government reports, and may also affect eligibility for certain benefits.

<u>Type 1: Employee Status</u>		<u>Type 2: Key or Highly Compensated Employee</u>	<u>Type 3: Marital Status</u>
1 = Active	7 = Deceased	a = Key employee only	Y = Married
2 = Terminated	8 = Independent Contractor/ Leased	b = Highly compensated only	N = Unmarried
3 = Retired	9 = Independent Contractor/ Not Leased	c = Key & highly compensated	
4 = Disabled		d = Family member of key employee	
5 = Excludable			
6 = Leave of Absence			

Hours of Service

Hours of service may be the basis for determining eligibility to participate in the plan, eligibility to receive an employer contribution and eligibility for vesting. If actual hours are available for the plan year, please provide the actual hours of service. However, if actual hours are not maintained by the employer, you may use the following coding to identify hours of service:

L Less than 500 hours **S** Between 499 and 1000 hours **F** 1,000 hours or more.

Compensation

For defined contribution plans, contributions and allocations are based upon a definition of compensation which generally will be contained in the plan document. Complete the employee census after indicating below how compensation is defined in your plan.

- | | | | |
|--------------------------|--|--------------------------|----------------------|
| <input type="checkbox"/> | Compensation reported as taxable income for W-2 purposes | | |
| <input type="checkbox"/> | Wages paid during the plan year | | |
| <input type="checkbox"/> | Compensation before 401(k) deferrals and after section 125 deferrals | | |
| <input type="checkbox"/> | Wages accrued during the plan year | | |
| <input type="checkbox"/> | Includes bonus | <input type="checkbox"/> | Excludes bonus |
| <input type="checkbox"/> | Includes tips | <input type="checkbox"/> | Excludes tips |
| <input type="checkbox"/> | Includes commissions | <input type="checkbox"/> | Excludes commissions |
| <input type="checkbox"/> | Other _____ | | |

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DEFINITIONS

KEY EMPLOYEE

A key employee means any employee who at any time during the plan year containing the determination date meets any one of the tests described below:

- (1) Officer Test. An officer of the employer whose annual compensation is greater than \$160,000.¹ The number of officers to be taken into account is limited to 50. If there are fewer than 50 officers for purposes of this test, the greater of 10% of total employees or three officers is used for the test. If there are more officers than the limited number, the officers with the highest one-year compensation during the five-year period are used.
- (2) 5% Owner Test. An employee who owns more than 5% of the employer. An individual is considered as owning stock owned directly or indirectly by a spouse, children, grandchildren and parents.
- (3) 1% Owner Test. An employee who owns more than 1% of the employer and whose annual compensation exceeds \$150,000.

HIGHLY COMPENSATED EMPLOYEE

A highly compensated employee is an employee who (even if now terminated):

- (1) Was a more than 5% owner of the employer during the current or preceding year, or
- (2) Received compensation in excess of \$110,000² in the preceding year. The \$110,000² amount will be adjusted periodically by the Secretary of the Treasury. The employer may elect under IRC §414(q)(1)(B)(ii) to limit the class of employees receiving compensation in excess of \$110,000² who are considered key employees to those who were in the “top-paid group” of employees for such preceding year. Under IRC §414(q)(3), “top-paid group” means generally the top 20 percent of employees when ranked on the basis of compensation.

¹ For plan years beginning in 2008, this amount is \$150,000; for plan years beginning in 2009, this amount is \$160,000.

² For plan years beginning in 2008, this amount is \$105,000; for plan years beginning in 2009, this amount is \$110,000.