

Related Employer/ Controlled Group Questionnaire

Plan Name: _____ Plan
Plan Sponsor ("Company"): _____ (Employer)

I. Common Controlled Group:

A. Brother/Sister Company Attribution (See Part I(C)(2) of attached material)

1. List all owners/shareholders of _____ (Employer) and their ownership percentage. Include individuals, companies, corporations, LLC's, trusts, estates, etc. that hold any ownership.

Owner Name	Age	% Ownership	Relationship To Any Other Owner
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

= 100%

IF ADDITIONAL SPACE IS NEEDED PLEASE ATTACH SEPARATE PAGE(s) and reference Question #.

2. Does any owner/shareholder of _____ (Employer listed in #1 above) have any ownership in any other company or companies?

YES _____ NO _____

If yes, list: the other company name, the ownership percentage of the owner (in # 1 above), and the names and ownership percentages of the additional owners of the other company.

Company Name	Owner Name and %	Other Owners Name(s)	%
1. _____	_____ %	1(a) _____	_____ %
		1(b) _____	_____ %
		1(c) _____	_____ %
2. _____	_____ %	2(a) _____	_____ %
		2(b) _____	_____ %
		2(c) _____	_____ %

IF ADDITIONAL SPACE IS NEEDED PLEASE ATTACH SEPARATE PAGE(s) and reference Question #.

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3. Is any owner/shareholder of _____ (Employer listed in #1 above)
 the **grantor**; or
 the **beneficiary with an actuarial interest of 5% or more**;
 in any **estate or trust(s)**:

- a. For which the ownership interest is required to attributed to the said shareholder/owner under the provisions of Internal Revenue Code Section 1563(e)(3); **AND**
- b. The estate or trust has ownership in a company or companies other than _____ (Employer listed in #1 above)?

YES _____ **NO** _____

If yes, list: the other company name, the ownership percentage of the shareholder/owner and the ownership amount/% of the interest that must be attributed to the shareholder/owner under Internal Revenue Code Section 1563(e)(3). *You should consult a qualified attorney or the ERISA attorney supplying this checklist for any questions.*

Company Name	Grantor/beneficiary Name
1. _____	_____
	Trust/Estate Name

	Nature of Interest in Trust or Estate (grantor, benef.)

	Ownership Percentage attributed under applicable rules
	_____ %

IF ADDITIONAL SPACE IS NEEDED PLEASE ATTACH SEPARATE PAGE(s) and reference Question #.

4. Does any spouse or minor child (under 21) of any owner/shareholder of _____ (Employer listed in #1 above) have any ownership in another company?

YES _____ **NO** _____

If yes, complete the following for each spouse or child and their respective companies:

Spouse Name (spouse of)	Company Name	% Ownership
Minor Child (child of/age)		
_____/_____	_____	_____
_____/_____	_____	_____
_____/_____	_____	_____

IF ADDITIONAL SPACE IS NEEDED PLEASE ATTACH SEPARATE PAGE(s) and reference Question #.

I. Common Controlled Group:

B. Parent/subsidiary Attribution (See Part I(C)(1) of attached material)

1. Does _____ (Employer listed in #1 above) own 80% or more of either the voting power or stock value of any other business or businesses?

YES _____ NO _____

If yes, provide the name of the other business(es) and provide the percentage owned :

Company Name	Percentage owned
_____	_____ %
_____	_____ %
_____	_____ %

II. Affiliated Service Group and Management Function Group

(See Part II (A-C) of attached material):

1. Is _____ (Employer listed in #1 above) in an Affiliated Service Group with any other company or companies under the Affiliated Service Group rules of the Internal Revenue Code section 414, etc. and as summarized in the attached explanatory material?

YES _____ NO _____

If yes, explain

2. Is _____ (Employer listed in #1 above) in an Management Function Group with any other company or companies under the Management Function Group rules of the Internal Revenue Code section 414, etc. and as summarized in the attached explanatory material?

YES _____ NO _____

If yes, explain

EMPLOYER MUST COMPLETE AND SIGN

It is understood by the above-named Employer, as evidenced by the signature of the under-signed, on behalf of the Employer, that the information provided above to Hyden, Miron, & Foster, PLLC (as the Retirement Plan Document provider) is for Hyden, Miron & Foster, PLLC's informational purposes only and that Hyden, Miron & Foster, PLLC is **not** using the information provided to make any legal determination of the applicable Related Employer/Controlled group rules under Internal Revenue Code sections 414, 1563 or other rules, regulations or guidance of the Internal Revenue Service governing qualified retirement plans.

Having reviewed the applicable Related Employer/Controlled group rules under Internal Revenue Code sections 414, 1563 or other rules, regulations or guidance of the Internal Revenue Service governing qualified retirement plans and/or sought the opinion of a qualified ERISA attorney at Hyden, Miron & Foster, PLLC, or elsewhere, for this determination, the Employer hereby advises Hyden, Miron & Foster, PLLC that for purposes of the retirement plan:

The Employer (must select one)

____ **is**

Or
____ **is not**

a member of a Related Employer Group under the Common Control, Affiliated Service Group or Management Function Group rules.

Signed (Authorized Officer of _____)

(Employer)

Date