

SHEFFLER CONSULTING ACTUARIES

Annual Related Business Questionnaire

Please complete all questions and sign form.

1. Does your business "share" employees or common "support staff" with any other business entity?

Yes No

If "Yes", please provide the following:

- (a) Does your business or the owner, officers, or highly compensated employees of your business own an interest in the "other business entity?"

Yes No

- (b) Describe the clerical or other services performed for your business by the shared employees or common support staff employees. Include what they do, how much of their time they perform services for your business and each related entity, who actually pays them and reports their FICA and other withholdings.

- (c) Specify the percent of gross receipts of the other entity attributable to services performed for your business:

2. Is your business a member of a partnership or a Joint Venture arrangement?

Yes No

If "Yes" please provide the following:

- (a) Describe the partnership or joint venture arrangement, including its legal status, whether it files its own tax return, and whether it has its own payroll.

(b) If the partnership or joint venture has employees, describe what they do, how your business and this entity work together in performing services (if they do), which entity actually pays employees, and reports FICA and other withholdings for this entity's employees and whether and to what degree your business performs services for the partnership or joint venture.

(c) What is the exact nature of business performed by your company? By the partnership or joint venture? Please give your opinion whether or not either is involved in providing "services" (as opposed to retail products, for example)

3. Does your business or any of its shareholders or their close relatives own any interest in any other business entity, or does any such entity hold an interest in your business? (Excluding publicly traded stock held solely for investment purposes, and limited partnerships with no employees)

Yes No

If "Yes" please provide the following:

(a) Describe all related business entities, all owners of such entities whether individuals, companies, trusts, or estates, and the amount (percent) of ownership of each.

(b) Describe any family relationships between the owners set forth in answer to the previous question.

4. Does your business perform management functions for any other organization?

If "Yes" please provide the following:

(a) Describe the nature and extent of the management functions performed and the organizations for which they are performed.

(b) Are such management functions your principal business and are they performed in a regular and continuing basis?

Yes No

Does your business lease employees from another organization?

If "Yes" please provide the following:

(a) Describe the agreement between your business and the leasing organization from which employees are leased. Include details on any retirement plan coverage provided for those employees by the leasing organization.

(b) Describe whether the leased employees perform services for your corporation on a substantially full-time basis and for how long they have done so or will continue to do so.

(c) Describe the services performed by the leased employees and indicate whether they are of the type that would normally be performed by employees of your business field.

5. Does your business or your predecessor business entity sponsor other qualified or deferred compensation plans (active or frozen), including Cafeteria Plans, or IRC Section 125?

Yes No

6. Does your business employ union employees?

If "Yes" please provide the following:

(a) Are any of the union employees participating in the Plan?

Yes No

(b) Were retirement benefits the subject of a Collective Bargaining Agreement?

Yes No

(c) If (b) is "yes", do these employees constitute more than 90% of your work force?

Yes No

7. Does your business employ any individual who may be under a contract arrangement (independent contractor, Davis Bacon Act, etc.)?

If "Yes" please give details.

Name of Plan: _____

Completed By _____ Date _____