

**QUALIFIED PENSION CONSULTING INC.
NONQUALIFIED DEFERRED COMPENSATION PLAN**

1. Name of Plan Sponsor _____

2. Street Address _____

3. City, State, ZIP Code _____

4. Tel _____ Fax _____

5. Tax ID Number _____

6. 12-month Fiscal Year Begins _____ Ends _____

If the plan is new, is the first fiscal year a short fiscal year?

No Yes, beginning _____

7. What type of business entity is the employer?

- Corporation (see #A) Tax Exempt Organization
 Partnership Limited Liability Company
 Sole Proprietor Limited Liability Partnership
 A Public Educational Institution
 An Agency of State or Local Government

A. If business is a corporation, is it publicly traded?

- Yes
 No (skip to #9)

8. Is the plan new or amended?

- New - Effective Date _____
 Amended (complete A. and B. below)

A. Amendment Effective Date _____

B. Original Effective Date _____

9. What is the name of the plan?

A. Part 1 of the plan name

- Name of employer
 Other _____

B. Part 2 of the plan name

- Non-Qualified Deferred Compensation Plan
 Deferred Compensation Plan
 Supplemental Executive Retirement Plan
 Executive Supplemental Retirement Plan
 Other _____

10. Does the plan have a Rabbi Trust?

- Yes (complete A.)
 No (skip to #11)

A. Name of Individual Trustee _____

Name of Individual Trustee _____

11. What are the plan year, anniversary date and plan number?

A. 12-month Plan Year Begins _____ Ends _____

If the plan is new, is the first plan year a short plan year?

- No Yes, beginning _____

B. Anniversary Date _____ C. Plan Number _____

12. Which events will constitute a Distributable Event?

- The participant's death
 Disability
 A change in control with respect to the Employer
 Insolvency of the Employer
 Termination of employment
 Early retirement date
 Normal retirement date
 A specified time or pursuant to a fixed schedule
 Unforeseeable emergency

13. Is 5 year rule waived for periods before December 31, 2007?

- Yes
 No

14. Does the plan provide for Directed Investment Accounts?

- Yes
 No

15. Does the plan have an early retirement age?

- Yes (complete A. through C.)
 No (skip to #15)

A. What is the age requirement?

- 55 59½ 60
 62 Other _____

B. What is the service requirement?

- None 5 Years 10 Years
 15 Years 20 Years Other _____

16. Should the plan provide that a voluntary separation from service will be treated as an involuntary separation from service if any of these conditions are met within a pre-determined time frame:

- Material reduction in Employee's base compensation
- Material reduction in Employee's authority, duties or responsibilities
- Material reduction in the authority, duties or responsibilities of Employee's supervisor
- Material reduction in the Employee's budget authority
- Material change in geographic location at which Employee must perform services
- Any other action or inaction which constitutes a material breach by the Employer of the agreement under which the Employee provides services
- All of the above

A. What is the pre-determined time frame?

- Two years
- Other (not to exceed two years) _____

17. Is the plan designed to provide for:

- A lump sum payment due to separation of service (*skip to #19*)
- Deferral of compensation for services performed by the Participant

18. Is the plan to provide for deferral of compensation for services performed during the taxable year?

- Yes
- No (*skip to #19*)

A. When is the election to defer made?

- December 31 for calendar year plans
- Other _____

B. If the plan provides for deferrals for more than one year, is the date to make the election automatically renewed each year?

- Yes
- No

C. Does the Participant elect the form of payment by separate election form?

- Yes (*skip to E. below*)
- No (*complete D. below*)

D. What is the form of payment?

- Lump sum
- Monthly installment payment paid over 10 years (Total of 120 installment payments)
- Monthly installment payment paid over 15 years (Total of 180 installment payments)
- Joint and 50% Survivor Annuity
- Joint and 75% Survivor Annuity
- Joint and 100% Survivor Annuity

E. If the compensation deferred is for the final payroll period of the year for services performed in the taxable year in which the payroll period ends, should the plan state that such deferral is for:

- The year in which the payroll period ends
- The subsequent year when the payroll is actually paid

F. Should the plan provide for an acceleration of the time or schedule of a payment to pay employment taxes, including FICA or Railroad Retirement Act tax?

- Yes
- No

19. Should the plan provide for payment for an unforeseeable emergency?

- Yes (*complete A. below*)
- No (*skip to #20*)

A. What is an unforeseeable emergency?

- Illness or accident of the Participant, Participant's spouse, beneficiary or dependent
- Loss of Participant's property due to casualty
- Imminent foreclosure or eviction from Participant's primary residence
- Medical expenses
- Funeral expenses of Participant's spouse, beneficiary or dependent
- Medical expenses
- All of the above

20. Is the plan to provide for inclusion of nonresident aliens?

- Yes
- No

**Fax completed checklist, along with your contact information, to:
(321) 747-0350**

**For questions, please email:
support@qualifiedpensionconsulting.com**