

Form <b>8400</b> (April 1994)	Department of the Treasury - Internal Revenue Service <b>Employee Plan Deficiency Checksheet</b> <b>Attachment #10</b> <b>Affiliated Service Groups</b>	Date
<i>For IRS Use</i>	Please furnish the amendment(s) requested in the section(s) checked below.	
1002	Your application contains information indicating that your organization may be a member of an affiliated service group within the meaning of section 414(m) of the Internal Revenue Code. To obtain a full	
I.a.	determination on this issue, send all information indicated in section 5.01 of Rev. Proc. 85-43, 1985-2 C.B. 501. Specifically, the information requested in section _____ is needed.	
1011	Send information showing, on the basis of all relevant facts and circumstances, whether or not the principal business of any of the organizations is the performance of management services, on a regular	
II.a.	and continuing basis, for another organization (or organization related to the other organization). IRC section 414(m)(5)(A).	
1012	Show whether or not the management functions performed by the management organization for the managed entity are the type that, in the business field of the managed entity, have historically been	
II.b.	performed by employees, including partners and sole proprietors. See Conference Committee Report on the Tax Equity and Fiscal Responsibility Act of 1982.	
1021	Show whether or not one or more of the organizations in the potential affiliated service group is a service organization. (Also discussed in section 1.414(m)-2(f) of the proposed regulations.)	
III.a.		
1022	Show whether or not one or more members of the potential affiliated service group is a partnership or professional service corporation that is a service organization. IRC section 414(m)(2)(A).	
III.b.		
1023	Show whether or not a partnership or professional service corporation that is a service organization and a member of the potential affiliated service group is owned, in whole or in part, by one or more other	
III.c.	members of the potential affiliated service group that is also a service organization. IRC section 414(m)(2)(A).	
1024	Show whether any of the shareholders or partners that are service organizations either: (i) regularly perform services for another organization in which they own an interest, or (ii) regularly associate with that organization in providing services to third parties. IRC section 414(m)(2)(A).	
III.d.		
1031	Please show whether one or more of the service organizations (a potential First Service Organization or a potential A organization) in the potential affiliated service group receives service from another organization	
IV.a.	that is also a potential member of the affiliated service group and not an A Organization. IRC section 414(m)(2)(B). (Also discussed in section 1.414(m) of the proposed regulations.)	
1044	Show whether or not highly compensated employees of a potential First Service Organization own, actually or constructively, in the aggregate, 10 percent or more of one or more organizations from which	
IV.b.	the potential First Service Organization receives services. IRC sections 414(m)(2)(B) and 318(a). (Also discussed in section 1.414(m)-2(c) of the proposed regulations.)	
1033	Show whether or not, as of December 13, 1980, it was or was not unusual for employees of organizations in the service field of the potential First Service Organization, and any A-organization associated with that	
IV.c.	potential First Service Organization, to perform the services now received by the organization from another entity. (Discussed in section 1.414(m)-2(c)(3) of the proposed regulations.)	

1034		Show whether at least 5 percent of all receipts of the potential B organization derived from performing service for others are earned performing service for the potential First Service Organization (FSO) and any
IV.d.		A organization of the potential FSO. (Discussed in section 1.414(m)-2(c)(2)(ii) of the proposed regulations.)
1035		Show whether or not 10 percent or more of the potential B organization's gross receipts are derived from performing service for the potential First Service Organization or its A organizations. (Discussed in section
IV.e.		1.414(m)-2(c)(2)(iii) of the proposed regulations.)
1036		Based on all relevant facts and circumstances, demonstrate whether or not the portion of the services rendered to the potential First Service Organization and/or its A Organization is a significant portion of the
IV.f.		total services rendered by the potential B Organization. Proposed Regs. section 1.414(m)-2(c)(2)(i).
1041		Section _____ of the plan, defining employer, should be amended to include all employers that are members of the affiliated service group or groups of which the employer is a member. IRC
V.a.		section 414(m)(1).
1043		Show that the plan of each applicant organization meets the requirements of Internal Revenue Code sections 401(a)(3), (4), (7), (16), (17) and (26) and sections 410, 411, 415, and 416, considering all
V.b.		employees of all organizations that are members of an affiliated service group with the applicant as employed by the same employer. IRC section 414(m)(4).