CARES ACT PROVISIONS OPERATIONAL CHECKLIST

The purpose of this checklist is to memorialize the elections made by the plan sponsor with respect to special provisions that apply to retirement plans as a result of the Care Act which was enacted in March 27, 2020.

NOTE: This is not an amendment to the plan. The deadline to amend a retirement plan to reflect the CARES Act is the last day of the plan year beginning on or after **January 1, 2022** (e.g., December 31, 2022 for a calendar year plan). An amendment reflecting the operation of the plan will be prepared once the IRS has issued the necessary guidance with respect to the required contents of the amendment.

	Coronavirus-Related Distributions:	_ (Enter date first made available).
	Coronavirus-Related Loan Provision:	(Enter date first made available).
	2020 Required Minimum Distribution (RMD) Provisions (assuming future guidance allows for a choice)	
	☐ Participants will have the choice to waive their RMD	
	☐ All RMDs are waived unless distributed prior to: other than the first day of the plan year)	(Enter date RMDs are suspended, if
	☐ RMDs will not be waived for 2020	
NOTES: (Use this space to make any notes with respect to the administrative operation of these special provisions):		