

Any of the following IRC Sections may be used in the examination:

ERISA §404(c)	Fiduciary Relief Regarding Participant-Direction of Investments
IRC §125	Cafeteria Plans
IRC §401(a)(4)	General Nondiscrimination
IRC §401(a)(17)	Compensation Limit
IRC §401(a)(26)	Minimum Participation
IRC §401(h)	Retiree Medical Accounts
IRC §401(k)	Cash or Deferred Arrangement
IRC §401(m)	Matching Contributions
IRC §402(g)	Limitation on Deferrals
IRC §403(b)	Tax Sheltered Annuity Arrangements, generally
IRC §403(b)(1)	Tax Sheltered Annuities
IRC §403(b)(7)	Tax Sheltered Custodial Accounts
IRC §403(b)(9)	Church Plan Retirement Accounts
IRC §403(b)(12)	TSA Nondiscrimination Rules
IRC §404	Contribution Deduction Limit
IRC §409A	Nonqualified Deferred Compensation Plans
IRC §410(b)	Minimum Coverage
IRC §411	Minimum Vesting Standards
IRC §412	Minimum Funding Standards
IRC §412(e)(3)	Certain Insurance Contract Plans [formerly IRC §412(i)]
IRC §414(b) & (c)	Common Control
IRC §414(e)	Religious Organizations
IRC §414(m)	Affiliated Service Groups
IRC §414(n)	Leased Employees
IRC §414(s)	Compensation
IRC §415(b)	Limit on Benefits
IRC §415(c)	Limit on Annual Additions
IRC §415(c)(6)	Special Limit on Annual Additions for Leveraged ESOPs
IRC §416	Top-heavy Plans
IRC §417(e)	Assumptions for Minimum Lump Sums
IRC §430	Funding Rules for Single- Employer Plans
IRC §431	Funding Rules for Multiemployer Plans
IRC §432	Additional Funding Rules for Multiemployer Plans in Endangered or Critical Status
IRC §436	Benefit Restrictions for Single-Employer Plans
IRC §457	Governmental and Tax-exempt Plans, generally
IRC §457(b)	Eligible 457 plans
IRC §457(f)	Ineligible 457 plans
IRC §501(c)(3)	Non-Profit, Non-Governmental Entities
IRC §1042	Election of Qualifying Replacement Securities after Sale of Stock to an ESOP
IRC §3121(w)	Church and Church Groups