



Pension Analyst



Guide to 2008 corrective distribution forms

Form	Applicable Test	Description	Who Completes Form	Deadline*
Request for Distribution of Excess Elective Deferrals	Excess Deferrals (section 402(g))	Complete this form if any participant exceeded the pre-tax deferral limit, e.g., \$15,500 (\$20,500 for catch-up eligible employees) for 2008, to distribute the excess amount.	Plan Sponsor and Participant	By April 15 after year of excess.
Request for Distribution of Excess Annual Additions	Excess Annual Additions (section 415)	Complete this form if any participant exceeded the Annual Additions test limit (section 415), to distribute the excess amounts. While there is no distribution deadline, these amounts should be returned as soon as possible.	Plan Sponsor and Participant	No correction deadline.
Request for Distribution of ADP/ACP Excess	Failed ADP or ACP Test	Generally, if Prudential Retirement did not perform your testing, each affected HCE completes this form. The HCE must indicate the amount of income tax to be withheld from the distribution.	Plan Sponsor and each Highly Compensated Employee	Within one year of plan year end.

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