

**Return of Initial Excise Taxes  
Related to Pension and Profit-Sharing Plans**  
(Under sections 4971, 4972, 4973(a)(2) and 4975 of the Internal Revenue Code)

For tax year beginning _____, 19 _____ and ending _____, 19 _____	
Name (see general instructions)	Check applicable box and enter number: <input type="checkbox"/> Employer identification number <b>OR</b> <input type="checkbox"/> Social security number (see general instructions)
Address (number and street)	
City or town, State and ZIP code	
Name and address of employer whose plan was involved in the prohibited transaction	
Name of plan	Employer identification number
	Plan year ending
	Plan number

**Part I Taxes on Failure to Meet Minimum Funding Standards**

1 Accumulated funding deficiency in the plan's minimum funding standard account (see specific instructions) . . . . .	
2 Accumulated funding deficiency in the plan's alternative minimum funding standard account (see specific instructions) . . . . .	
3 Tax due—5% of line 1 or 5% of line 2 (see instructions). Enter here and on line 14 . . . . . ▶	

**Part II Tax on Excess Contributions to 403(b)(7)(A) Custodial Accounts**

4 Total amount contributed for current year, less rollovers identified in section 4973(c)(1) . . . . .	
5 Amount excludable from gross income under section 403(b) (see instructions) . . . . .	

Part IV Summary of Taxes Due (Continued)

18 (a) Total tax (add lines 14, 15, 16 and 17)
(b) Enter amount of tax paid upon filing of Form 5558, if applicable
(c) Total tax due (subtract line 18(b) from line 18(a)). Pay in full with return. (Make checks or money orders payable to Internal Revenue Service)
19 Are you electing to be taxed on a prohibited transaction which occurred prior to January 1, 1975, so that your plan and trust will retain its exempt status?
20 Have you corrected any of the prohibited transactions which you are reporting on this return? If "Yes," complete Part VI.

Part V Schedule of Other Participating Disqualified Persons

Table with 3 columns: a. Name and address of disqualified person, b. Transaction number from Part III, c. Employer identification number or social security number. Rows (i), (ii), (iii)

Part VI Description and Documentation of Correction

Table with 3 columns: a. Transaction number from Part III, b. Nature of correction, c. Date of correction. Row 22

Part VII Tax on Excess Contributions to Self-employed Plans

Voluntary Contributions

23 (a) Enter total contributions by owner-employee as an employee for current tax year less qualified distributions for tax years beginning after 12-31-81, and plus prior years excess contribution(s) not previously corrected, if any
(b) Enter the smallest of: (i) 10% of owner-employee's earned income, (ii) \$2,500, or (iii) the amount of owner-employee's voluntary contributions computed using the rate allowable under the plan for employees other than owner-employees (if there are no employees in the plan other than owner-employees, this amount is zero)
(c) Current year excess contributions (subtract (b) from (a), but not less than zero)

Defined Benefit Plan Contributions

24 (a) You have excess contributions if: (i) as of the close of the tax year, the full funding limitation, determined under section 412(c)(7) is zero, and (ii) some or all of the contributions made in this tax year are not deductible in this tax year. If the above two requirements are met, enter the non-deductible contributions less qualified distributions for tax years beginning after 12-31-81 here
(b) Prior years' excess contributions; if previously corrected, enter zero
(c) Add (a) and (b)

Defined Contribution Plan Contributions

25 (a) Enter the total employer contributions for the current tax year which were not deductible for such tax year less qualified distributions for tax years beginning after 12-31-81
(b) Prior years' employer excess contributions; if previously corrected, enter zero—See specific instruction for Part VII
(c) Add (a) and (b)

26 Total excess contributions (enter total of lines 23(c), 24(c), and 25(c))

27 Excess contributions tax—6% of line 26. Enter here and on line 17