

Return of Excise Taxes Related to Employee Benefit Plans

Part I

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4a	
4b	
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11a	
11b	
11c	

c Total tax due. Subtract line 11b from line 11a. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, identifying number, and "Form 5330, Section(s) _____" on it ©

DUE DATE: Taxes listed on this page are due on the last day of the 7th month after the end of the tax year of the filer.

Part II Tax on Nondeductible Employer Contributions to Qualified Plans (Section 4972)

Employer identification number of plan sponsor	Plan Number
12a Total contributions for your tax year to your qualified (under section 401(a), 403(b), or 408(k)) plan .	
b Amount allowable as a deduction under section 404	
c Subtract line 12b from line 12a	
d Enter amount of any prior year nondeductible contributions made for years beginning after 12/31/86	
e Amount of any prior year nondeductible contributions for years beginning after 12/31/86 returned to you in this tax year or any prior tax year	
f Subtract line 12e from line 12d	
g Amount of line 12f carried forward and deductible in this tax year.	
h Subtract line 12g from line 12f	
i Taxable excess contributions. Add line 12c and line 12h	
j Tax. Enter 10% of line 12i here and on line 1 ©	

Part III Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973)

Employer identification number of plan sponsor	Plan Number
13 Total amount contributed for current year less rollovers (see instructions)	
14 Amount excludable from gross income under section 403(b) (see instructions)	
15 Current year excess contributions (line 13 less line 14, but not less than zero)	
16 Prior year excess contributions not previously eliminated. If zero, go to line 20	
17 Contribution credit (if line 14 is more than line 13, enter the excess; otherwise, enter -0-).	
18 Total of all prior years' distributions out of the account included in your gross income under section 72(e) and not previously used to reduce excess contributions	
19 Adjusted prior years' excess contributions (line 16 less the total of lines 17 and 18)	
20 Taxable excess contributions (line 15 plus line 19)	
21 Excess contributions tax. Enter the lesser of 6% of line 20 or 6% of the value of your account as of the last day of the year here and on line 2 ©	

Part IV Tax on Disqualified Benefits (Section 4976)

Employer identification number of plan sponsor	Plan Number
22 If your welfare benefit fund has provided a disqualified benefit during your taxable year, enter the amount of the disqualified benefit here and on line 3 (see instructions) ©	

Part V Tax on Certain ESOP Dispositions (Sections 4978, 4978A, and 4978B)

Employer identification number of plan sponsor	Plan Number
23a Enter your section 4978 or 4978A tax on dispositions of employer securities by employee stock ownership plans and certain worker-owned cooperatives here and on line 4a (see instructions) © Check the box(es) to indicate which tax you are filing for <input type="checkbox"/> Section 4978 <input type="checkbox"/> Section 4978A	
b Enter your section 4978B tax on dispositions of employer securities to which section 133 applied here and on line 4b ©	

Part VI Tax on Certain Prohibited Allocations of Qualified ESOP Securities (Section 4979A)

Employer identification number of plan sponsor	Plan Number
24 Enter 50% of the prohibited allocation here and on line 5 (see instructions) ©	

DUE DATE: Section 4975 taxes are due on the last day of the 7th month after the end of the tax year of the filer. However, see number 6 under **When To File** if the box on line 26 is checked "Yes."

Part VII Tax on Prohibited Transactions (Section 4975)

Employee identification number of plan sponsor	Plan Number
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25a Transaction number	(a) Date of transaction (see instructions)	(b) Description of prohibited transaction	(c) Amount involved in prohibited transaction (see instructions)	(d) Initial tax on prohibited transaction (5% of column (c)) (see instructions)
(i)				
(ii)				
(iii)				

25b Tax due. Add amounts in column (d). Enter here and on line 6 ©

26 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? (See **Specific Instructions** and **When To File** for different due date.) Yes No

27 Have you corrected any of the prohibited transactions that you are reporting on this return? (See instructions) Yes No
If "Yes," you must complete Part IX.

Part VIII Schedule of Other Participating Disqualified Persons (See instructions)

28	(a) Name and address of disqualified person	(b) Transaction number from Part VII	(c) Employer identification number or social security number
(i)		
(ii)		
(iii)		

Part IX Description of Correction (See line 27 instructions.)

29 (a) Transaction number from Part VII	(b) Nature of correction	(c) Date of correction
	
	
	

DUE DATE: See When To File for taxes due under sections 4971, 4977, 4979, and 4980.

Part X Tax on Failure To Meet Minimum Funding Standards (Section 4971)

Employer identification number of plan sponsor	Plan Number
30 Accumulated funding deficiency in the plan's minimum funding standard account (see instructions)	
31 Accumulated funding deficiency in the plan's alternative minimum funding standard account (see instructions)	
32 Tax due. See instructions for applicable tax rates. Enter the tax here and on line 7 ©	

Part XI Tax on Excess Fringe Benefits (Section 4977)

Employer identification number of plan sponsor	Plan Number
33a Did you make an election to be taxed under section 4977? <input type="checkbox"/> Yes <input type="checkbox"/> No	
b If "Yes," enter the calendar year in which the excess fringe benefits were paid . © 19 _____	
c If line 33a is "Yes," enter the excess fringe benefits on this line (see instructions)	
d Enter 30% of line 33c on this line and on line 8 ©	

Part XII Tax on Excess Contributions to Certain Plans (Section 4979)

Employer identification number of plan sponsor	Plan Number
34a Enter the amount of any excess contributions under a cash or deferred arrangement that is part of a plan qualified under section 401(a), 403(a), 403(b), 408(k), 501(c)(18) or excess aggregate contributions described in section 401(m)	
b Enter 10% of line 34a here and on line 9. ©	

Part XIII Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980)

Employer identification number of plan sponsor	Plan Number
35 Date reversion occurred © month ____ day ____ year ____	
36 Employer reversion amount _____ Tax percentage _____ %	
37 If you owe any tax under section 4980, enter the amount here and on line 10 (see instructions) ©	
38 Explain below why you qualify for the 20% rate:	