Form **5330**
(Rev. August 2004)
Department of the Treasury
Internal Revenue Service

Return of Excise Taxes Related to Employee Benefit Plans

(Under sections 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4978A, 4979, 4979A, 4980, and 4980F of the Internal Revenue Code)

OMB No. 1545-0575

Filer tax year beginning , and ending ,

A Name of filer (see page 2 of the instructions)	**B Filer's identifying number**—EIN or SSN (see instructions) ▶
Number, street, and room or suite no. (If a P.O. box, see page 2 of the instructions)	
City or town, state, and ZIP code	**E** Plan sponsor's EIN
C Name and address of plan sponsor	**F** Plan year ending
D Name of plan	**G** Plan number

H Check here if this is an amended return. . . . . ▶ ☐

Part I Summary of Taxes Due

		FOR IRS USE ONLY			
1	Section 4972 tax on nondeductible contributions to qualified plans (from line 14l)	161	1		
2	Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts (from line 24)	164	2		
3	Section 4976 tax on disqualified benefits for funded welfare plans (see instructions)	200	3		
4a	Section 4978 and 4978A tax on certain ESOP dispositions (see instructions)	209	4a		
b	The tax on line 4a is a result of the application of: ☐ Sec. 664(g) ☐ Sec. 1042 ☐ Sec. 4978A		4b		
5	Section 4979A tax on certain prohibited allocations of qualified ESOP securities (see instructions)	203	5		
6a	Section 4975(a) tax on prohibited transactions (from line 25c)	159	6a		
b	Section 4975(b) tax on failure to correct prohibited transactions (see Part IV instructions)	224	6b		
7a	Section 4971(a) tax on failure to meet minimum funding standards (see instructions)	163	7a		
b	Section 4971(b) tax on failure to correct minimum funding standards (see Part VI instructions)	225	7b		
8	Section 4977 tax on excess fringe benefits (from line 30d)	201	8		
9	Section 4979 tax on excess contributions to certain plans (see instructions)	205	9		
10	Section 4980 tax on reversion of qualified plan assets to an employer (from line 34)	204	10		
11	Section 4980F tax on failure to provide notice of significant reduction in future accruals (from line 41)	228	11		
12a	Section 4971(f)(1) tax on failure to pay liquidity shortfall (from line 45)	226	12a		
b	Section 4971(f)(2) additional tax on failure to correct liquidity shortfall (see Part XI instructions)	227	12b		
13a	**Total tax.** Add lines 1 through 12b (see page 4 of the instructions)		13a		
b	Enter amount of tax paid with Form 5558 or any other tax paid prior to filing this return		13b		
c	**Total tax due.** Subtract line 13b from line 13a. Attach check or money order payable to "United States Treasury." Write your name, identifying number, and "Form 5330, Section(s) " on your payment ▶		13c		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature ▶ ( ) Telephone number ▶ Date

Paid Preparer's Use Only

Preparer's signature ▶ ▶ Date

Firm's name (or yours if self-employed) and address ▶

For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions.

DUE DATE: The taxes listed on this page are due by 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)

14a	Total contributions for your tax year to your qualified (under section 401(a), 403(a), or 408(k), or 408(p)) plan		
b	Amount allowable as a deduction under section 404		
c	Subtract line 14b from line 14a		
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 14e from line 14d		
g	Amount of line 14f carried forward and deductible in this tax year		
h	Subtract line 14g from line 14f		
i	Tentative taxable excess contributions. Add lines 14c and 14h		
j	Nondeductible section 4972(c)(6) or (7) contributions exempt from excise tax		
k	Taxable excess contributions. Subtract line 14j from line 14i		
l	Multiply line 14k by 10%. Enter here and on line 1 ▶		

Part III Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973(a)(3))

15	Total amount contributed for current year less rollovers (see page 5 of the instructions)	
16	Amount excludable from gross income under section 403(b) (see page 5 of the instructions)	
17	Current year excess contributions. Subtract line 16 from line 15; but not less than zero	
18	Prior year excess contributions not previously eliminated. If zero, go to line 22a	
19	Contribution credit. If line 16 is more than line 15, enter the excess; otherwise, enter -0-	
20	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	
21	Adjusted prior years' excess contributions. Subtract the total of lines 19 and 20 from line 18	
22a	Taxable excess contributions. Add lines 17 and 21	
b	Multiply line 22a by 6%	
23a	Enter the value of your account as of the last day of the year	
b	Multiply line 23a by 6%	
24	**Excess contributions tax.** Enter the lesser of line 22b or line 23b. Enter here and on line 2 ▶	

DUE DATE: Section 4975 taxes are due by the last day of the 7th month after the end of the tax year of the filer.

Part IV Tax on Prohibited Transactions (Section 4975) (see instructions)

25a Is the excise tax a result of a prohibited transaction that was (check one or more):

☐ discrete ☐ other than discrete (a lease or a loan)

b Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions).

(a) Transaction number	**(b)** Date of transaction (see page 6 of the instructions)	**(c)** Description of prohibited transaction	**(d)** Amount involved in prohibited transaction (see page 6 of the instructions)	**(e)** Initial tax on prohibited transaction (multiply each transaction in column (c) by the appropriate rate (see page 6 of the instructions))
(i)				
(ii)				
(iii)				
(iv)				
(v)				
(vi)				
(vii)				
(viii)				
(ix)				
(x)				

25c Add amounts in column (e). Enter here and on line 6a . . . . . ▶

26 Have you corrected **all** of the prohibited transactions that you are reporting on this return? (See page 7 of the instructions) . . . . . ☐ **Yes** ☐ **No**

If "Yes," complete Part V. If "No," complete Part V and see page 7 of the instructions.

Part V Schedule of Other Participating Disqualified Persons and Description of Correction (see instructions)

27 Complete the schedule of other participating disqualified persons and description of correction (see instructions)

(a) Item no. from Part IV	(b) Name and address of disqualified person	(c) EIN or SSN	(d) Date of correction	(e) Description of correction

DUE DATE: See **When To File** on page 1 of the instructions for taxes due under sections 4971, 4977, 4979, 4980, 4971(f), and 4980F.

Part VI Tax on Failure To Meet Minimum Funding Standards (Section 4971(a) and 4971(b))

28 Accumulated funding deficiency in the plan's minimum funding standard account (see page 7 of the instructions). . . . . .

29 Multiply line 28 by tax rate (see instructions on page 7 for applicable tax rates). Enter here and on line 7a . . . . . ▶

Part VII Tax on Excess Fringe Benefits (Section 4977)

30a Did you make an election to be taxed under section 4977?. . . . . ☐ **Yes** ☐ **No**

b If "Yes," enter the calendar year in which the excess fringe benefits were paid ▶ _____

c If line 30a is "Yes," enter the excess fringe benefits on this line (see page 8 of the instructions). .

d Enter 30% of line 30c on this line and on line 8 . . . . . ▶

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

31a 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 Multiply line 31a by 10%. Enter here and on line 9. . . . . ▶

Part IX Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980) (See page 8 of instructions)

32 Date reversion occurred ▶ month _____ day _____ year _____

33a Employer reversion amount _____ **b** Excise tax rate _____ %

34 Multiply line 33a by line 33b and enter the amount here and on line 10 . . . . . ▶

35 Explain below why you qualify for a rate other than 50%:

Part X Tax on Failure to Provide Notice of Significant Reduction in Future Accruals (Section 4980F)

36 Enter the number of applicable individuals who were not provided ERISA section 204(h) notice. ▶

37 Enter the effective date of the amendment . . . . . ▶

38 Enter the number of days in the noncompliance period . . . . . ▶

39 Enter the total number of failures to provide ERISA section 204(h) notice (see page 8 of the instructions) . . . . . ▶

40 Provide a brief description of the failure, and of the correction made, if any

41 Multiply line 39 by $100. Enter here and on line 11. . . . . .

Part XI Tax on Failure to Pay Liquidity Shortfall (Section 4971(f)(1))

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
42 Amount of shortfall . . .					
43 Shortfall paid by the due date					
44 Net shortfall amount . . .					

45 Multiply line 44 (total column) by 10% (5% for multiemployer plans). Enter here and on line 12a ▶