Form **5500–C**
Department of the Treasury
Internal Revenue Service

Department of Labor
Pension and Welfare Benefit Programs

Pension Benefit Guaranty Corporation

# Annual Return/Report of Employee Benefit Plan

## (With fewer than 100 participants)

**This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 and sections 6057(b) and 6058(a) of the Internal Revenue Code, referred to as the Code.**

**1978**

**This Form is Open to Public Inspection**

For the calendar plan year 1978 or fiscal plan year beginning , 1978 and ending , 19

**File original of this form, including schedules and attachments, completed in ink or type.**

- ▶ Do not file this form for Keogh (H.R. 10) plans with fewer than 100 participants and with at least one owner-employee participant. File Form 5500–K instead.
- ▶ Governmental plans and church plans (not electing coverage under section 410(d) of the Code). **Do not file this form.** File Form 5500–G instead.
- ▶ Pension benefit plans, unless otherwise excepted, complete all items. Annuity arrangements of certain exempt organizations, and individual retirement account trusts of employers complete only items 1 through 6, 9 and 10.
- ▶ Certain welfare benefit plans are not required to file this form—see instructions.
- ▶ Welfare benefit plans required to file this form do not complete items 7(a), 7(c), 17, 18, 20 and 22.
- ▶ Plan number—Your 3 digit plan number must be entered in item 5(c); see instruction 5(c) for explanation of "plan number."

**7 (a)** Active participants: *(i)* Fully vested ..... *(ii)* Partially vested ..... *(iii)* Nonvested ..... *(iv)* Total ▶

**(b)** Total participants: *(i)* Beginning of plan year ▶..... *(ii)* End of plan year ▶

**(c)** During the plan year, has any participant(s) separated from service with a deferred benefit (if "Yes," see instructions)? . . . . . Yes No

**8** Was this plan amended in this plan year? . . . . . Yes No

**9** Plan termination information:

**(a)** Was this plan terminated during this plan year or any prior plan year?

**11** Indicate funding arrangement:
(a) ☐ Trust (b) ☐ Fully insured (c) ☐ Combination (d) ☐ Other (specify) ▶
(e) If (b) or (c) are checked enter number of Schedule A's (Form 5500) which are attached . . . . . ▶

**12** Is the plan covered under the Pension Benefit Guaranty Corporation termination insurance program? . . . . . ☐ Yes ☐ No ☐ Not determined

**13** Plan assets and liabilities at the beginning and the end of the plan year (list all assets and liabilities at current value). A plan with no trust and which is funded entirely by allocated insurance contracts which fully guarantee the amount of benefit payments should check box and not complete this item . . . . . ☐

**Note:** *Include all plan assets and liabilities of a trust or separately maintained fund. If more than one trust/fund, report on a combined basis. Include all insurance values except for the value of that portion of an allocated insurance contract which fully guarantees the amount of benefit payments. Trusts with no assets at the beginning and the end of the plan year enter zero on line 13(g). Round off amounts to nearest dollar.*

| Assets | Beginning of year | | End of year | |
|---|---|---|---|---|
| | a. Party-in-interest | b. Total | c. Party-in-interest | d. Total |
| (a) Cash | | | | |
| (b) Receivables | | | | |
| (c) Investments—(*i*) Government securities | | | | |
| (*ii*) Pooled funds/mutual funds | | | | |
| (*iii*) Corporate (debt and equity instruments) | | | | |
| (*iv*) Real estate and mortgages | | | | |
| (*v*) Other | | | | |
| (d) Buildings and other depreciable property | | | | |
| (e) Unallocated insurance contracts | | | | |
| (f) Other assets | | | | |
| (g) Total assets, sum of (a) through (f) | | | | |
| **Liabilities and Net Assets** | | | | |
| (h) Payables | | | | |
| (i) Acquisition indebtedness | | | | |
| (j) Other liabilities | | | | |
| (k) Total liabilities, sum of (h) through (j) | | | | |
| (l) Net assets, (g) minus (k) | | | | |

**14** Plan income, expenses and changes in net assets during the plan year:

**Note:** *Include all income and expenses of a trust(s) or separately maintained fund(s) including any payments made for allocated insurance contracts. Round off amounts to nearest dollar.*

| | a. Amount | b. Total |
|---|---|---|
| (a) Contributions received or receivable in cash from— | | |
| (*i*) Employer(s) (including contributions on behalf of self-employed individuals) | | |
| (*ii*) Employees | | |
| (*iii*) Others | | |
| (b) Noncash contributions (specify nature and by whom made) ▶ | | |
| (c) Earnings from investments (interest, dividends, rents, royalties) | | |
| (d) Net realized gain (loss) on sale or exchange of assets | | |
| (e) Other income (specify) ▶ | | |
| (f) Total income, sum of (a) through (e) | | |
| (g) Distribution of benefits and payments to provide benefits— | | |
| (*i*) Directly to participants or their beneficiaries | | |
| (*ii*) To insurance carrier or similar organization for provision of benefits (including prepaid medical plans) | | |
| (*iii*) To other organizations or individuals providing welfare benefits | | |
| (h) Interest expense | | |
| (i) Administrative expenses (salaries, fees, commissions, insurance premiums) | | |
| (j) Other expenses (specify) ▶ | | |
| (k) Total expenses, sum of (g) through (j) | | |
| (l) Net income, (f) minus (k) | | |
| (m) Changes in net assets—(*i*) Unrealized appreciation (depreciation) of assets | | |
| (*ii*) Other changes (specify) ▶ | | |
| (n) Net increase (decrease) in net assets for the year (l) plus (m) | | |
| (o) Net assets at beginning of year (line 13(l), column b) | | |
| (p) Net assets at end of year, (n) plus (o) (equals line 13(l), column d) | | |

**15** Has there been any change since the last report in the appointment of any trustee, accountant, insurance carrier, enrolled actuary, administrator, investment manager or custodian? . . . . . ☐ Yes ☐ No

If "Yes," explain and include the name, position, address and telephone number of the individual who left or was removed by the plan ▶ _____

_____

_____

| | Yes | No |
|---|---|---|
| **16** **(a)** Surety company name ▶ _____ | | |
| **(b)** Amount of bond coverage ▶ $ **(c)** Was any loss discovered during plan year? . . . . | | |
| **17** Information about employees of the employer at end of the plan year. (Plans not purporting to satisfy the percentage tests of section 410(b)(1)(A) of the Code complete only (a) below and see instructions): | | |
| **(a)** Total number of employees . . . . . | | |
| **(b)** Number of employees excluded under the plan because of: | | |
| *(i)* Minimum age or years of service . . . . . | | |
| *(ii)* Employees on whose behalf retirement benefits were the subject of collective bargaining . . . . | | |
| *(iii)* Nonresident aliens who receive no earned income from United States sources . . . . . | | |
| *(iv)* Total excluded, sum of (i), (ii) and (iii) . . . . . | | |
| **(c)** Total number of employees not excluded, (a) less (b)(iv) . . . . . | | |
| **(d)** Employees ineligible (specify reason) ▶ _____ | | |
| **(e)** Employees eligible to participate, (c) less (d) . . . . . | | |
| **(f)** Employees eligible but not participating . . . . . | | |
| **(g)** Employees participating, (e) less (f) . . . . . | | |
| **18** Is this plan an adoption of a: | Yes | No |
| **(a)** ☐ Master/prototype, **(b)** ☐ Field prototype, **(c)** ☐ Pattern, **(d)** ☐ Model plan, or **(e)** ☐ Bond purchase plan? . | | |
| If "Yes," enter the four or eight digit IRS serial number (see instructions) ▶ | | |
| **19** Did any person who rendered services to the plan receive, directly or indirectly, compensation from the plan in the plan year? . . . . . | | |
| If "Yes," see instructions for information required. | | |
| **20** **(a)** Is this a defined benefit plan subject to the minimum funding standards for this plan year? . . . . . | | |
| If "Yes," attach Schedule B (Form 5500). | | |
| **(b)** Is this a defined contribution plan, i.e. money purchase or target benefit, subject to the minimum funding standards? (If a waiver was granted see instructions) . . . . . | | |
| If "Yes," complete (i), (ii) and (iii): | | |
| *(i)* Amount of employer contribution required for the plan year . . . . . | | |
| *(ii)* Amount of contribution paid by the employer for the plan year under section 412 of the Code . . . | | |
| Enter date of last payment by employer . . . . ▶ Month ..... Day ..... Year ..... | | |
| *(iii)* Funding deficiency, excess, if any, of (i) over (ii) (file Form 5330 to pay tax on deficiency) . . . . | | |
| | Yes | No |
| **21** **(a)** Did any non-exempt transaction, involving plan assets, involve a person known to be a party-in-interest? . . . | | |
| If (a) is "Yes," attach a list of such transactions in the same format as is shown in the instructions. | | |
| **(b)** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectable? . . . . . | | |
| **(c)** Were any leases to which the plan was a party in default or classified as uncollectable during the plan year? . . | | |
| Complete this item only if you answered "Yes," to item 12. | | |
| **22** Did one or more of the following reportable events or other events requiring notice to the Pension Benefit Guaranty Corporation occur during this plan year? . . . . . | | |
| If "Yes," complete (a) through (i) below. | | |
| **(a)** Notification by the Internal Revenue Service that the plan has ceased to be a plan as described in Section 4021(a)(2) of ERISA or a determination by the Secretary of Labor of non-compliance with Title I of ERISA . . . | | |
| **(b)** A decrease in active participants to the extent specified in the instructions . . . . . | | |
| **(c)** A determination by the Internal Revenue Service that there has been a termination or partial termination of the plan within the meaning of Section 411(d)(3) of the Code . . . . . | | |
| **(d)** An inability to pay benefits when due . . . . . | | |
| **(e)** A distribution to a Substantial Owner to the extent specified in the instructions . . . . . | | |
| **(f)** An alternative method of compliance has been prescribed for this plan by the Secretary of Labor under Section 110 of ERISA . . . . . | | |
| **(g)** A cessation of operations at a facility to the extent specified in the instructions . . . . . | | |
| **(h)** A withdrawal of a substantial employer . . . . . | | |
| **(i)** An amendment which may cause the benefit payable to any participant to be decreased . . . . . | | |

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