SCHEDULE B
(Form 5500)
Department of the Treasury
Internal Revenue Service

Department of Labor
Pension and Welfare Benefit Programs

Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974, referred to as ERISA, and section 6059(a) of the Internal Revenue Code, referred to as the Code.

▶ **Attach to Forms 5500, 5500–C and 5500–K if applicable.**

1976

This Form is Open to Public Inspection

For plan year beginning , 19 and ending , 19

▶ **File this schedule with DOL and IRS.**
▶ **Please complete every applicable item on this form. If an item does not apply, enter "N/A."**
▶ **Round off money amounts to nearest dollar.**

Name of plan sponsor as shown on line 1(a) of Form 5500, 5500–C or 5500–K | Employer identification number

Name of plan | Enter three digit plan number ▶

	Yes	No
1 Has a waiver of a funding deficiency for the current plan year been approved by the IRS? If "Yes," attach a copy of the IRS approval letter.		
2 Is a waived funding deficiency of a prior plan year being amortized in the current year?		
3 Has any of the periods of amortization for charges described in section 412(b)(2)(B) of the Code been extended by DOL? If "Yes," attach a copy of the DOL approval of extension letter.		

4 Actuarial method and operational information:

(a) Enter most recent actuarial valuation date ▶

(b) Enter date(s) and amount of contributions received this plan year for prior plan years and not previously reported:
Date(s) ▶ , Amount ▶

(c) Accumulated funding deficiency at end of plan year (amount of contribution certified by the actuary as necessary to reduce the funding deficiency to zero), from 6(m) or 7(g)

(d) *(i)* Accrued liabilities as of (enter date) ▶
(ii) Value of assets as determined for funding standard account
(iii) Unfunded accrued liability

(e) Value of vested benefits (if calculated)

(f) Current value of the assets accumulated in the plan as of (enter date) ▶

(g) Number of persons covered (included in the most recent actuarial valuation):
(i) Active employees
(ii) **Terminated participants with vested benefits**
(iii) **Retired participants and beneficiaries of deceased participants**

(h) Actuarial gains or (losses) for period ending ▶

(i) Attach a statement of actuarial assumptions and methods used to determine *(i)* the normal cost and liabilities shown on lines 6(b) or 7(b) and 4(d)(i) and *(ii)* the value of assets shown on line 4(d)(ii). The statement is to include a summary of the principal eligibility and benefit provisions upon which the valuation was based, an identification of benefits not included in the calculation, and other facts, such as, any change in actuarial assumptions or cost methods and justifications for any such change. Include also such other information, if any, needed to fully and fairly disclose the actuarial position of the plan.

5 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Month Year	(b) Amount paid by employer	(c) Amount paid by employees	(a) Month Year	(b) Amount paid by employer	(c) Amount paid by employees
			Total		

Statement by enrolled actuary (see instructions before signing):

To the best of my knowledge, the information supplied in this schedule and on the accompanying statement, if any, is complete and accurate, and in my opinion the assumptions used in the aggregate (a) are reasonably related to the experience of the plan and to reasonable expectations, and (b) represent my best estimate of anticipated experience under the plan.

Signature of actuary | Date

Print or type name of actuary | Enrollment number

Address | Telephone number (including area code)

6 Funding standard account statement for plan year ending ► ....

Charges to funding standard account:

(a) Prior year funding deficiency, if any	
(b) Normal cost for plan year	
(c) Amortization charges (outstanding balance at beginning of plan year ► $..........)	
(d) Interest on (a), (b) and (c)	
(e) Total charge, sum of (a) through (d)	
Credits to funding standard account:	
(f) Prior year credit balance, if any	
(g) Employer contributions (total from column (b) of item 5)	
(h) Amortization credits (outstanding balance at beginning of plan year ► $..........)	
(i) Interest on (f), (g) and (h)	
(j) Other (specify) ►	
(k) Total credits, sum of (f) through (j)	
Balance:	
(l) Credit balance, excess, if any, of (k) over (e)	
(m) Funding deficiency, excess, if any, of (e) over (k)	

7 Alternative minimum funding standard account (omit if not used):

(a) Was the entry age normal cost method used to determine entries in item 6 above?	☐ Yes ☐ No
If "No," omit (b) through (g) below.	
(b) Normal cost	
(c) Excess, if any, of value of accrued benefits over market value of assets	
(d) Interest on (b) and (c)	
(e) Employer contributions (total from column (b) of item 5)	
(f) Interest on (e)	
(g) Funding deficiency, excess, if any, of the sum of (b) through (d) over the sum of (e) and (f)	

Instructions

Who Must File.—The employer or plan administrator of a defined benefit plan that is subject to the minimum funding standards (see section 412 of the Code and Part 3 of Title I of ERISA) must file this schedule as an attachment to the annual return/report filed for plan years beginning on or after January 1, 1976. Plans maintained on January 1, 1974, pursuant to one or more collective bargaining agreements entered into before September 2, 1974, are not subject to the minimum funding standards for plan years beginning before the earlier of the termination of the collective bargaining agreement(s) or January 1, 1981.

For split-funded plans, the costs and contributions reported on Schedule B should include those relating to both trust funds and insurance carriers.

Specific Instructions

(References are to line items on the form.)

4(a) The valuation for a plan year may be as of any date in the year, including the first and last. Valuations must be performed within the period specified by section 103(d) of ERISA and section 6059(a) of the Code.

4(b) Not applicable to the first plan year to which the minimum funding standards apply.

4(c) Insert amount from item 6(m). However, if an alternative method is elected, and item 7(g) is smaller than item 6(m), enter the amount from item 7(g). File Form 5330 with the Internal Revenue Service to pay the 5% excise tax on the funding deficiency.

4(d) Amounts in 4(d) should all be of the same date which should be the date of the end of the plan year or date as of which the most recent actuarial valuation was made. If amounts are not as of the date of the most recent actuarial valuation, indicate in the statement of actuarial assumptions and methods (as required by 4(i)) how the amounts in 4(d) were determined. Liabilities fully funded by annuity and insurance contracts other than any contract funds not allocated to individuals may be omitted from both items 4(d)(i) and 4(d)(ii). Plans using the aggregate cost method should omit 4(d)(i) and (iii).

4(d)(i) If the aggregate cost or frozen initial liability method is used, enter "N/A."

4(d)(ii) Determine the value of assets in accordance with section 412(c)(2) of the Code or 302(c)(2) of ERISA.

4(f) This should be as of the same date as 4(d) or, if not, the method of adjustment between the two dates should be indicated in 4(i).

4(h) If the aggregate cost or frozen initial liability method is used, enter "N/A."

4(i) A summary of one page or less of plan provisions will ordinarily be adequate. For the first year for which Schedule B is required to be filed, no change in the actuarial method or assumptions needs to be noted or justified. Actuarial methods should be described in accordance with section 3(31) of ERISA as accrued benefit cost (or unit credit), entry age normal cost, individual level premium, aggregate cost, attained age normal cost or frozen initial liability, where those terms are applicable.

5 Show all employer and employee contributions for the plan year made by an employer not later than 2½ months (or such later date allowed under section 412(c)(10) of the Code and section 302(c)(10) of ERISA) after the end of the plan year.

Statement by enrolled actuary.—In lieu of signing the statement, an enrolled actuary may attach a signed statement containing the name, address, enrollment number, telephone number and the actuary's opinion that the assumptions used in preparing Schedule B are in the aggregate reasonably related to the experience of the plan and to reasonable expectations, and represent his or her best estimate of anticipated experience under the plan and to the best of his or her knowledge the report is complete and accurate. In addition, the actuary may offer any other comments related to the information contained in Schedule B.

6(b) If no valuation was made for the current year, enter the normal cost calculated in the most recent actuarial valuation, or the estimated cost for the current year based on such valuation. If amounts are not as of the date of the most recent actuarial valuation, indicate in the statement of actuarial assumptions and methods (as required by 4(i)) how the amounts shown were determined.

7(a) If the entry age normal cost method was not used to determine the entries in item 6, the alternative minimum funding standard account may not be used.

7(c) The value of accrued benefits should exclude benefits accrued for the current plan year. The market value of assets should be reduced by the amount of any contributions for the current plan year.

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