SCHEDULE B (Form 5500)
Department of the Treasury
Internal Revenue Service
Department of Labor
Pension and Welfare Benefit Programs
Pension Benefit Guaranty Corporation

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.**

1979

This Form is Open to Public Inspection

For fiscal plan year beginning , 1979 and ending ,19

▶ **Please complete every applicable item on this form. If an item does not apply, enter "N/A."**

▶ **Round off 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 Have any of the periods of amortization for charges described in section 412(b)(2)(B) of the Code been extended by IRS? . . . . . If "Yes," attach a copy of the IRS approval letter.		
4 (a) Has the shortfall funding method been used?		

8 Funding standard account and other information:

(a) Accrued liabilities as determined for funding standard account as of (enter date) ▶ _____

(b) Value of assets as determined for funding standard account as of (enter date) ▶ _____

(c) *(i)* Actuarial gains or (losses) for period ending ▶ _____

(ii) Shortfall gains or (losses) for period ending ▶ _____

(d) 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 9(m) or 10(g) . . . . . _____

9 Funding standard account statement for plan year ending ▶ _____

Charges to funding standard account:

(a) Prior year funding deficiency, if any . . . . . _____

(b) Employer's 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) *(i)* Employer contributions (total from column (b) of item 7) . . . . . _____

(ii) Employer contributions received this plan year for prior plan years and not previously reported . . _____

(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) . . . . . _____

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

(a) Was the entry age normal cost method used to determine entries in item 9 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 7) . . . . . _____

(f) Interest on (e) . . . . . _____

(g) Funding deficiency, excess, if any, of the sum of (b) through (d) over the sum of (e) and (f) . . . . _____

11 Checklist of actuarial cost methods:

(a) ☐ Attained age normal **(b)** ☐ Entry age normal **(c)** ☐ Accrued benefit (unit credit)

(d) ☐ Aggregate **(e)** ☐ Frozen initial liability **(f)** ☐ Individual level premium

(g) ☐ Other (specify) ▶

12 Checklist of certain actuarial assumptions:

	A Used for item 6(d) and (e)—value of accrued benefits				B Used for item 8, 9 or 10—funding standard account			
	Pre-retirement		Post-retirement		Pre-retirement		Post-retirement	
	☐ Yes	☐ No	☐ Yes	☐ No	☐ Yes	☐ No	☐ Yes	☐ No
(a) Rates specified in insurance or annuity contracts								
(b) Mortality table code:								
(i) Males								
(ii) Females								
(c) Interest rate	%		%		%		%	
(d) Retirement age								
(e) Expense loading	%		%		%		%	
(f) Annual withdrawal rate:	*Male*	*Female*			*Male*	*Female*		
(i) Age 25	%	%			%	%		
(ii) Age 40	%	%			%	%		
(iii) Age 55	%	%			%	%		
(g) Ratio of salary at normal retirement to salary at:								
(i) Age 25					%	%		
(ii) Age 40					%	%		
(iii) Age 55					%	%		

(h) Is a statement of actuarial assumptions, actuarial funding method, etc., attached? . . . . . ☐ Yes ☐ No

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