

- 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** Amount of contribution certified by the actuary as necessary to reduce the funding deficiency to zero, from **9m** or **10h** (or the attachment for **4b** if required)

- 9 Funding standard account statement for this plan year ending ▶ -----**
- Charges to funding standard account:**
- a** Prior year funding deficiency, if any
 - b** Employer's normal cost for plan year as of mo. ____ day ____ yr.
 - c** Amortization charges (outstanding balance as of mo. ____ day ____ yr. ▶ \$ -----)
 - d** Interest as applicable to the end of the plan year on **a**, **b**, and **c**
 - e** Total charges (add **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 as of mo. ____ day ____ yr. ▶ \$ -----)
 - i** Interest as applicable to ending of plan year on **f**, **g**, and **h**
 - j** Other (specify) ▶ -----
 - k** Total credits (add **f** through **j**)
- Balance:**
- l** Credit balance: if **k** is greater than **e**, enter the difference
 - m** Funding deficiency: if **e** is greater than **k**, enter the difference

- 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," do not complete **b** through **h**.
 - b** Prior year alternate funding deficiency, if any
 - c** Normal cost
 - d** Excess, if any, of value of accrued benefits over market value of assets
 - e** Interest on **b**, **c**, and **d**
 - f** Employer contributions (total from column (b) of item 7)
 - g** Interest on **f**
 - h** Funding deficiency: if the sum of **b** through **e** is greater than the sum of **f** and **g**, enter difference

- 11 Actuarial cost method used as the basis for this plan year's funding standard account computation:**
- 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 6d 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		
	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> 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:									
(i) Age 25	Male	Female			Male	Female			
(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?									
	<input type="checkbox"/> Yes <input type="checkbox"/> No								