

- 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** Unfunded liability for spread-gain methods with bases as of (enter date) ▶
 - d** (i) Actuarial gains or (losses) for period ending ▶
(ii) Shortfall gains or (losses) for period ending ▶
 - e** 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
 - (i) Funding waivers (outstanding balance as of mo. _____ day _____ yr. ▶ \$ _____)
 - (ii) Other than waivers (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** Employer contributions (total from column (b) of item 7)
 - h** Amortization credits (outstanding balance as of mo. _____ day _____ yr. ▶ \$ _____)
 - i** Interest as applicable to end 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) ▶

	A Used for items 6d and e— value of accrued benefits				B Used for items 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
12 Checklist of certain actuarial assumptions:								
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>Male</i>	<i>Female</i>			<i>Male</i>	<i>Female</i>		
(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 Investment return on actuarial value of plan assets for the year ending on the valuation date								
	%							