

# Financial Statement of Employees' Pension or Profit-Sharing Fund or Fiduciary Account

(A separate form is required for each fund or fiduciary account except for a Keogh Plan of a sole proprietor or a partnership with an owner-employee)

# 1972

For calendar year 1972, or fiscal year beginning....., 19....., and ending....., 19.....

**Note:** If plan is nontrusteed, make no entry on the line asking for the name of fiduciary and fiduciary identification number, and enter "Employer Fiduciary Account" in item 1 and leave item 2 blank.

Name of employer as shown on Form 4848 (Leave blank if this form is filed by fiduciary with Form 990-P)	Employer identification number
Name of fiduciary	Fiduciary identification number

## Part I Fund (Fiduciary Account) Identification Information

<b>1</b> Name of fund	<b>2</b> Fund identification number
<b>3</b> Fund type of entity (a) <input type="checkbox"/> Trust described in section 401(a) (b) <input type="checkbox"/> Custodian account described in section 401(f) (c) <input type="checkbox"/> Private employer fiduciary account (non-trusteed) (d) <input type="checkbox"/> Fiduciary account (other than a trust or custodial account) for a tax exempt employer	<b>4</b> Number of plans financed through this fund
<b>5</b> Medium of funding (check each applicable box) (a) <input type="checkbox"/> Individual annuity contracts (b) <input type="checkbox"/> Individual contracts containing life insurance (c) <input type="checkbox"/> Group deposit administration contracts (d) <input type="checkbox"/> Group deferred annuity contracts (e) <input type="checkbox"/> Group permanent contracts (f) <input type="checkbox"/> Other group annuity contracts	(g) <input type="checkbox"/> Stock of regulated investment companies (h) <input type="checkbox"/> U.S. retirement bonds (i) <input type="checkbox"/> Employer-corporation securities (j) <input type="checkbox"/> General investments (k) <input type="checkbox"/> Other (specify) ▶ _____ _____ _____
<b>6</b> Is this fund (a) <input type="checkbox"/> Independent of any other fund (b) <input type="checkbox"/> A consolidated (pooled) fund involving two or more funds	<b>7</b> Method of accounting (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual
<b>8</b> If fiduciary of this fund is not the same as last year, complete (a) below: (a) Name and address of former fiduciary (including ZIP code) Name ▶ _____ _____ Address ▶ _____ _____	Fiduciary identification number

## Part II Statement of Assets and Liabilities

	Beginning of year	End of year
<b>Assets</b>		
<b>1</b> Cash . . . . .		
<b>2</b> Investments:		
<b>(a)</b> Employer-corporation securities . . . . .		
<b>(b)</b> U.S. retirement bonds . . . . .		
<b>(c)</b> Regulated investment companies' stock . . . . .		
<b>(d)</b> Loans to employer . . . . .		
<b>(e)</b> Other investments . . . . .		
<b>3</b> Total investments . . . . .		
<b>4</b> Buildings and other depreciable assets . . . . .		
<b>(a)</b> Less accumulated depreciation . . . . .		
<b>5</b> Other assets . . . . .		
<b>6</b> Total assets . . . . .		
<b>7</b> Memo: total assets at market value . . . . .		
<b>Liabilities and Reserves</b>		
<b>8</b> Acquisition indebtedness . . . . .		
<b>9</b> Other liabilities . . . . .		
<b>10</b> Total liabilities . . . . .		
<b>11</b> Reserves (Net worth) . . . . .		
<b>12</b> Total liabilities and reserves . . . . .		

Part III Statement of Receipts and Disbursements

Receipts

1 Contributions from: (a) Employer (including those on behalf of self-employed individuals) (b) Employees (c) Other
2 Total contributions (sum of lines 1(a) through 1(c))
3 Dividends and experience rating refunds from insurance companies
4 Earnings from investments
5 Receipts from the sale of assets
6 Other receipts
7 Total receipts (sum of lines 2 through 6)

Disbursements

8 Operating and administrative expenses
9 Payments to insurance carriers (state name and address of carriers): (a) (b) (c)
10 Total payments to carriers (sum of lines 9(a) through 9(c))
11 Investments: (a) Employer-corporation securities (b) U.S. retirement bonds (c) Regulated investment companies' stock (d) Other investments
12 Total investments (sum of lines 11(a) through 11(d))
13 Distributions to participants or their beneficiaries: (a) Distributions in cash (b) Distributions of employer-corporation stock (c) Distributions of U.S. retirement bonds (d) Distributions of regulated investment companies' stock (e) Distributions in other property (f) Other distributions
14 Total distributions (sum of lines 13(a) through 13(f))
15 Other disbursements
16 Total disbursements (sum of lines 8, 10, 12, 14, and 15)
17 Excess (decrease) of receipts over disbursements (line 7 less line 16)

General Instructions

Generally, every employer (except a sole proprietor or a partnership with an owner-employee) who is required to file Form 4848, Annual Employer's Return for Employees' Pension or Profit-Sharing Plans, is also required to file Form(s) 4849 and attach them to his Form 4848 unless the fiduciary has agreed in writing with the employer to file Form(s) 4849 with his Form 990-P return.

A separate Form 4849 is required for each fund (trust, custodial or non-trusted fiduciary account) through which one or more of the employer's plans are financed. The financial information furnished the employer by the trustee or custodian should be used as the basis for filling in the applicable summary figures in Parts II and III.

that of the employer, the financial information required should be reported on the basis of the accounting period of the trust or custodial account ending within or with the employer's annual accounting period or taxable year. In the case of a pooled trust or fund arrangement, a separate Form 4849 is required for both the consolidated fund and each of the participating trusts or funds.

Specific Instructions

Part I.—Enter in item 1 the name of the fund (trust or custodial account), and in item 2 the fund identification number (employer identification number of the trust or custodial account). In item 3, check the applicable block (a) or (b) for the type of fund entity.

If a plan is funded by payments of an

employer (or a committee or a group representing the employer) directly to an insurance carrier, write "Employer Fiduciary Account" as the name of the fund or fiduciary account and leave item 2 blank. In item 3, check the applicable block (c) or (d) for the type of fund entity.

Parts II and III.—These parts are to be completed for all fund entities consisting of trusts or custodial accounts. In the case of plans funded in whole or in part through individual or group annuity contracts (with or without life insurance), the value of such contracts need not be reflected in Part II. Other assets, if any, should be shown—e.g. for split funded plans. For those plans that are funded by payments directly to an insurance carrier, Part II may be omitted; and in Part III, complete only those lines applicable to contributions (lines 1 and 2), and payments to insurance carriers on lines 9 and 10. Except for line 7, Part II, all amounts should be shown at book value.