

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

1974

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

For calendar year 1974 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 in Part I, 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

1 Name of fund	2 Fund identification number
3 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	4 Number of plans financed through this fund

5 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) ▶ _____ _____ _____
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6 This fund is (a) <input type="checkbox"/> Independent of any other fund (b) <input type="checkbox"/> A consolidated (pooled) fund involving two or more funds	7 Accounting method (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual
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8 If fiduciary of this fund is not the same as last year, enter name, address (including ZIP code), and identification number of the former fiduciary Name ▶ _____ _____ Address ▶ _____ _____	Fiduciary identification number
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9 During the year, did you engage in any transaction with the plan involving the sale or exchange of property, the lending or borrowing of money or the receipt of money for services? Yes No

Part II Statement of Assets and Liabilities (If assets are kept at market value, lines 6 and 7 will be the same)

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

Part III Statement of Receipts and Disbursements (A profit and loss statement may be substituted for Part III)

Table with 3 columns: Description, Receipts, Disbursements. Rows include Contributions from (Employer, Employees, Other), Total contributions, Dividends and experience rating refunds, Earnings from investments, Receipts from the sale of assets, Other receipts, Total receipts, Disbursements (Operating and administrative expenses, Payments to insurance carriers), Total payments to carriers, Investments (Employer-corporation securities, U.S. retirement bonds, Regulated investment companies' stock, Other investments), Total investments, Distributions to participants or their beneficiaries (Distributions in cash, Distributions of employer-corporation stock, Distributions of U.S. retirement bonds, Distributions of regulated investment companies' stock, Distributions in other property, Other distributions), Total distributions, Other disbursements, Total disbursements, and Excess (decrease) of receipts over disbursements.

General Instructions

Every employer (except a sole proprietor or partnership with an owner-employee) required to file Form 4848, Annual Employer's Return for Employees' Pension or Profit-sharing Plans, is also required to file a Form 4849 for each fund and attach it to his Form 4848 unless the fiduciary has agreed in writing (to the employer) to file Form 4849 with his Form 990-P return. (Employers, see instructions for Form 4848: fiduciaries, see instructions on Form 990-P.)

A separate Form 4849 is required for each fund (trust, custodial or nontrusteed fiduciary account) through which one or more of the employer's plans are financed. The financial information the trustee or custodian furnished the employer should be used as the basis for filling in the applicable summary figures in Parts II and III. If the funding trust or custodial account has a different accounting period from the employer's, the required financial information should be re-

ported 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. For a pooled trust or fund, a separate Form 4849 is required for the consolidated fund and for each of the participating trusts or funds. A completed copy of the form filed with the Department of Labor will be acceptable for financial data if it provides the information required in Parts II and III.

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 an employer's payments (or those of a committee or group representing the employer) directly to an insurance carrier or by purchase of U.S. Retirement Bonds, 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.

If you engaged in any financial transaction with the plan, other than making contributions, attach a statement explaining in detail the circumstances and particulars of each transaction.

PARTS II AND III.—Complete these parts for all fund entities consisting of trusts or custodial accounts. For plans funded in whole or in part through individual or group annuity contracts (with or without life insurance), do not reflect the value of the contracts in Part II, but show any other assets, such as those for split-funded plans. For plans funded by direct payments to an insurance carrier, omit Part II; 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. Reflect in the amounts shown in Part II values determined by the accounting method used in maintaining the fund's books and records.