

# Return of Excise Taxes Related to Employee Benefit Plans

(Under sections 4971(a), 4971(f), 4972, 4973(a)(2), 4975, 4976, 4977, 4978, 4978A, 4978B, 4979, 4979A, and 4980 of the Internal Revenue Code)

Filer tax year beginning \_\_\_\_\_, 19 \_\_\_\_\_ and ending \_\_\_\_\_, 19 \_\_\_\_\_

<b>A</b> Name of filer (see instructions on page 3)	<b>B</b> Check applicable box and see instructions.
	<input type="checkbox"/> Employer identification number (EIN)
	<input type="checkbox"/> Social security number (SSN)
Number, street, and room or suite no. (If a P.O. box, see page 3 of the instructions)	<b>Filer's identifying number</b> ▶
City or town, state, and ZIP code	
<b>C</b> Name and address of plan sponsor	<b>E</b> Plan sponsor's EIN
	<b>F</b> Plan year ending
<b>D</b> Name of plan	<b>G</b> Plan number

**H** Check here if this is an amended return . . . . .

## Part I Summary of Taxes Due

	FOR IRS USE ONLY			
<b>1</b> Section 4972 tax on nondeductible contributions to qualified plans (from line 13j) . . . . .	161	<b>1</b>		
<b>2</b> Section 4973 tax on excess contributions to section 403(b)(7)(A) custodial accounts (from line 22)	164	<b>2</b>		
<b>3</b> Section 4976 tax on disqualified benefits (from line 23) . . . . .	200	<b>3</b>		
<b>4a</b> Section 4978 and 4978A tax on certain ESOP dispositions (from line 24a) . . . . .	209	<b>4a</b>		
<b>b</b> Section 4978B tax on certain ESOP dispositions (from line 24b) . . . . .	202	<b>4b</b>		
<b>5</b> Section 4979A tax on certain prohibited allocations of qualified ESOP securities (from line 25) . . . . .	203	<b>5</b>		
<b>6</b> Section 4975 tax on prohibited transactions (from line 26b) . . . . .	159	<b>6</b>		
<b>7</b> Section 4971(a) tax on failure to meet minimum funding standards (from line 31) . . . . .	163	<b>7</b>		
<b>8</b> Section 4977 tax on excess fringe benefits (from line 32d) . . . . .	201	<b>8</b>		
<b>9</b> Section 4979 tax on excess contributions to certain plans (from line 33b) . . . . .	205	<b>9</b>		
<b>10</b> Section 4980 tax on reversion of qualified plan assets to an employer (from line 36) . . . . .	204	<b>10</b>		
<b>11</b> Section 4971(f) tax on failure to pay liquidity shortfall (from line 41) . . . . .	226	<b>11</b>		
<b>12a Total tax.</b> Add lines 1 through 11 (see instructions) . . . . .		<b>12a</b>		
<b>b</b> Enter amount of tax paid with Form 5558 or any other tax paid prior to filing this return . . . . .		<b>12b</b>		
<b>c Total tax due.</b> Subtract line 12b from line 12a. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, identifying number, and "Form 5330, Section(s) _____" on it . . . . . ▶		<b>12c</b>		

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ \_\_\_\_\_ ( ) \_\_\_\_\_ ▶ \_\_\_\_\_  
Your signature Telephone number Date

**Paid Preparer's Use Only**

Preparer's signature ▶ \_\_\_\_\_ ▶ \_\_\_\_\_  
Date

Firm's name (or yours if self-employed) and address ▶ \_\_\_\_\_

**DUE DATE:** Taxes listed on this page are due on the last day of the 7th month after the end of the tax year of the filer.

**Part II Tax on Nondeductible Employer Contributions to Qualified Plans (Section 4972)**

<b>13a</b>	Total contributions for your tax year to your qualified (under section 401(a), 403(a), or 408(k)) plan . . . . .	
<b>b</b>	Amount allowable as a deduction under section 404 . . . . .	
<b>c</b>	Subtract line 13b from line 13a . . . . .	
<b>d</b>	Enter amount of any prior year nondeductible contributions made for years beginning after 12/31/86 . . . . .	
<b>e</b>	Amount of any prior year nondeductible contributions for years beginning after 12/31/86 returned to you in this tax year or any prior tax year . . . . .	
<b>f</b>	Subtract line 13e from line 13d . . . . .	
<b>g</b>	Amount of line 13f carried forward and deductible in this tax year. . . . .	
<b>h</b>	Subtract line 13g from line 13f . . . . .	
<b>i</b>	Taxable excess contributions. Add line 13c and line 13h . . . . .	
<b>j</b>	Multiply line 13 by 10%. Enter here and on line 1 . . . . .	▶

**Part III Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973)**

<b>14</b>	Total amount contributed for current year less rollovers (see instructions) . . . . .	
<b>15</b>	Amount excludable from gross income under section 403(b) (see instructions) . . . . .	
<b>16</b>	Current year excess contributions (line 14 less line 15, but not less than zero) . . . . .	
<b>17</b>	Prior year excess contributions not previously eliminated. If zero, go to line 21 . . . . .	
<b>18</b>	Contribution credit (if line 15 is more than line 14, enter the excess; otherwise, enter -0-). . . . .	
<b>19</b>	Total of all prior years' distributions out of the account included in your gross income under section 72(e) and not previously used to reduce excess contributions . . . . .	
<b>20</b>	Adjusted prior years' excess contributions (line 17 less the total of lines 18 and 19) . . . . .	
<b>21</b>	Taxable excess contributions (line 16 plus line 20) . . . . .	
<b>22</b>	<b>Excess contributions tax.</b> Enter the lesser of 6% of line 21 or 6% of the value of your account as of the last day of the year. Enter here and on line 2 . . . . .	▶

**Part IV Tax on Disqualified Benefits (Section 4976)**

<b>23</b>	If your welfare benefit fund has provided a disqualified benefit during your taxable year, enter the amount of the disqualified benefit here and on line 3 (see instructions) . . . . .	▶
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**Part V Tax on Certain ESOP Dispositions (Sections 4978, 4978A, and 4978B)**

<b>24a</b>	Enter your section 4978 or 4978A tax on dispositions of employer securities by employee stock ownership plans and certain worker-owned cooperatives here and on line 4a (see instructions) ▶ Check the box to indicate which tax you are filing for <input type="checkbox"/> Section 4978 <input type="checkbox"/> Section 4978A	
<b>b</b>	Enter your section 4978B tax on dispositions of employer securities to which section 133 applied here and on line 4b . . . . .	▶

**Part VI Tax on Certain Prohibited Allocations of Qualified ESOP Securities (Section 4979A)**

<b>25</b>	Enter 50% of the prohibited allocation here and on line 5 (see instructions) . . . . .	▶
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**DUE DATE:** Section 4975 taxes are due on the last day of the 7th month after the end of the tax year of the filer.

**Part VII Tax on Prohibited Transactions (Section 4975)**

<b>26a</b> Transaction number	<b>(a)</b> Date of transaction (see instructions)	<b>(b)</b> Description of prohibited transaction	<b>(c)</b> Amount involved in prohibited transaction (see instructions)	<b>(d)</b> Initial tax on prohibited transaction (5% of column (c)) (see instructions)
<i>(i)</i>				
<i>(ii)</i>				
<i>(iii)</i>				

**26b** Add amounts in column (d). Enter here and on line 6. . . . . **▶**

**27** Have you corrected any of the prohibited transactions that you are reporting on this return? (See instructions) . . . . .  **Yes**  **No**  
If "Yes," you must complete Part IX.

**Part VIII Schedule of Other Participating Disqualified Persons (See instructions)**

<b>28</b> <b>(a)</b> Name and address of disqualified person	<b>(b)</b> Transaction number from Part VII	<b>(c)</b> Employer identification number or social security number
<i>(i)</i> .....		
<i>(ii)</i> .....		
<i>(iii)</i> .....		

**Part IX Description of Correction (See line 27 instructions.)**

<b>29</b> <b>(a)</b> Transaction number from Part VII	<b>(b)</b> Nature of correction	<b>(c)</b> Date of correction
	.....	
	.....	
	.....	

**DUE DATE:** See **When To File** for taxes due under sections 4971(a), 4977, 4979, 4980, and 4971(f).

**Part X Tax on Failure To Meet Minimum Funding Standards (Section 4971(a))**

**30** Accumulated funding deficiency in the plan's minimum funding standard account (see instructions)

**31** Multiply line 30 by tax rate (see instructions for applicable tax rates). Enter here and on line 7 . ▶  
Check the box that shows the applicable tax rate:  5%  10%

**Part XI Tax on Excess Fringe Benefits (Section 4977)**

**32a** Did you make an election to be taxed under section 4977? . . . . .  Yes  No

**b** If "Yes," enter the calendar year in which the excess fringe benefits were paid . ▶ 19 \_\_\_\_\_

**c** If line 32a is "Yes," enter the excess fringe benefits on this line (see instructions) . . . . .

**d** Enter 30% of line 32c on this line and on line 8 . . . . . ▶

**Part XII Tax on Excess Contributions to Certain Plans (Section 4979)**

**33a** Enter the amount of any excess contributions under a cash or deferred arrangement that is part of a plan qualified under section 401(a), 403(a), 403(b), 408(k), 501(c)(18) or excess aggregate contributions described in section 401(m) . . . . .

**b** Multiply line 33a by 10%. Enter here and on line 9 . . . . . ▶

**Part XIII Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980)**

**34** Date reversion occurred ▶ month \_\_\_\_ day \_\_\_\_ year \_\_\_\_

**35a** Employer reversion amount \_\_\_\_\_ **b** Excise tax rate \_\_\_\_\_ %

**36** Multiply line 35a by line 35b and enter the amount here and on line 10 (see instructions) . . ▶

**37** Explain below why you qualify for a rate other than 50%:

.....  
.....  
.....  
.....

**Part XIV Tax on Failure to Correct Liquidity Shortfall (Section 4971(f))**

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
<b>38</b> Amount of shortfall . . .					
<b>39</b> Amount corrected . . .					
<b>40</b> Net shortfall amount . . .					
<b>41</b> Multiply line 40 (total column) by 10%. Enter here and on line 11. . . . . ▶					