Form **5500-C**

Department of the Treasury
Internal Revenue Service

Department of Labor
Pension and Welfare Benefit Programs

Pension Benefit Guaranty Corporation

Return/Report of Employee Benefit Plan

(With fewer than 100 participants)

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 and sections 6057(b) and 6058(a) of the Internal Revenue Code, referred to as the Code.

1980

Amended ☐

This Form is Open to Public Inspection

For the calendar plan year 1980 or fiscal plan year beginning , 1980 and ending , 19 .

Type or print in ink all entries on the form, schedules, and attachments. If an item does not apply enter "N/A". File the originals.

▶ File this form for 1980 if the last digit of the plan sponsor's employer identification number is 1, 2, or 3. This form should also be filed for the initial plan year and for the final plan year (see instructions).

▶ Do not file this form for Keogh (H.R. 10) plans with fewer than 100 participants and with at least one owner-employee participant. File Form 5500-K instead.

▶ Church plans (not electing coverage under section 410(d) of the Code) and governmental plans **do not file this form.** File Form 5500-G instead.

▶ Pension benefit plans, unless otherwise excepted, complete all items. Annuity and custodial account arrangements of certain exempt organizations, and individual retirement account trusts of employers complete only items 1 through 6, 9, and 10.

5 (c) Enter three-digit

	Yes	No
7 **(a)** Total participants *(i)* Beginning of plan year ▶..... *(ii)* End of plan year ▶.....		
(b) *(i)* During this plan year or the prior plan year, was any pension benefit plan participant(s) separated from service with a deferred vested benefit for which a Schedule SSA (Form 5500) is required to be attached? . .		
(ii) If "Yes," enter the number of separated participants required to be reported . . . . ▶		
8 Plan amendment information (welfare plans do NOT complete (b)(ii)):		
(a) Were any plan amendments to this plan adopted since the end of the plan year covered by the last return/report Form 5500, 5500–C or 5500–K which was filed for this plan?		
(b) If "Yes," *(i)* And if any amendments have resulted in a change in the information contained in a summary plan description or previously furnished summary description of modifications:		
(A) Have summary descriptions of changes been sent to participants?		
(B) Have summary descriptions of the changes been filed with DOL?		
(ii) Does any such amendment result in the reduction of the accrued benefit of any participant under the plan? .		
(c) Enter the date the most recent amendment was adopted . . . . . ▶ Month..... Year.....		
(d) *(i)* Has a summary plan description been filed with DOL for this plan?		
(ii) If (i) is "Yes," what was the employer identification number and the plan number used to identify it? Employer identification number ▶ Plan number ▶		
9 Plan termination information:		
(a) Was this plan terminated during this plan year or any prior plan year?		
(b) If "Yes," were all trust assets distributed to participants or beneficiaries or transferred to another plan?		
(c) If item 12(a) is to be checked "Yes," and 9(a) is "Yes," has a notice of intent to terminate been filed with PBGC? .		
10 **(a)** Was this plan merged or consolidated into another plan or were assets or liabilities transferred to another plan since the end of the plan year covered by the last return/report Form 5500, 5500–C or 5500–K which was filed for this plan?		

If "Yes," identify other plan(s):	**(c)** Employer identification number(s)	**(d)** Plan number(s)
(b) Name of plan(s) ▶.....	.....	.....
(e) Has Form 5310 been filed? . . . . . ☐ Yes ☐ No		

11 Indicate funding arrangement:
(a) ☐ Trust **(b)** ☐ Fully insured **(c)** ☐ Combination **(d)** ☐ Other (specify) ▶ .....
(e) If (b) or (c) is checked enter number of Schedules A (Form 5500) which are attached . . . . . ▶

12 **(a)** *(i)* Is the plan covered under the Pension Benefit Guaranty Corporation termination insurance program? ☐ Yes ☐ No ☐ Not determined
(ii) If "Yes," or "Not determined," list employer identification number and/or plan number used in any filing with PBGC if the number was different than the numbers listed in item 1(b) or 5(c) ▶.....

	Yes	No
(b) If (a)(i) is "Yes," or "Not determined," did any events requiring notice to PBGC occur during this plan year? . .		
(c) If (b) is "Yes," indicate which events occurred that require notice to the PBGC (see instructions) ▶.....		
13 Complete both (a) and (b):		
(a) Is the plan insured by a fidelity bond?		
(i) If "Yes," enter name of surety company ▶.....		
(ii) Amount of bond coverage ▶.....		
(b) Was any loss discovered since the last return/report Form 5500, 5500–C or 5500–K was filed for this plan? . .		
14 **(a)** Is this a defined benefit plan subject to the minimum funding standards for this plan year? . . . . . If "Yes," attach Schedule B (Form 5500).		
(b) Is this a defined contribution plan, i.e., money purchase or target benefit, subject to the minimum funding standards (if a waiver was granted see instructions)?		
If "Yes," complete *(i)*, *(ii)* and *(iii)* below:		
(i) Amount of employer contribution required for the plan year . . . . . $.....		
(ii) Amount of contribution paid by the employer for the plan year . . . . . $.....		
Enter date of last payment by employer ▶ Month..... Day..... Year.....		
(iii) If (i) is greater than (ii) subtract (ii) from (i) and enter the funding deficiency here. Otherwise enter zero. (If you have a funding deficiency, file Form 5330.) . $		

15 Plan assets and liabilities at the beginning and the end of the current plan year (list all assets and liabilities at current value). A fully insured welfare plan or a pension plan with no trust and which is funded entirely by allocated insurance contracts which fully guarantee the amount of benefit payments should check the box and **not** complete this item . . . . ▶ ☐

Note: *Include all plan assets and liabilities of a trust or separately maintained fund. If more than one trust/fund, report on a combined basis. Include all insurance values except for the value of that portion of an allocated insurance contract which fully guarantees the amount of benefit payments. Round off amounts to nearest dollar. If you have no assets to report enter "–0–" on line 15(g).*

Assets	a. Beginning of year	b. End of year
(a) Cash—		
(i) Interest bearing		
(ii) Non-interest bearing		
(b) Receivables		
(c) Investments—		
(i) Government securities		
(ii) Pooled funds/mutual funds		
(iii) Corporate (debt and equity instruments)		
(iv) Real estate and mortgages		
(v) Other		
(d) Buildings and other depreciable property		
(e) Unallocated insurance contracts		
(f) Other assets		
(g) Total assets, sum of (a) through (f)		
Liabilities and Net assets		
(h) Payables		
(i) Acquisition indebtedness		
(j) Other liabilities		
(k) Total liabilities, sum of (h) through (j)		
(l) Net assets, (g) minus (k)		

16 Plan income, expenses and changes in net assets during the plan year. Include all income and expense of a trust(s) or separately maintained fund(s) including any payments made for allocated insurance contracts. Round amounts to nearest dollar.

	a. Amount	b. Total
(a) Contributions received or receivable in cash from—		
(i) Employer(s) (including contributions on behalf of self-employed individuals)		
(ii) Employees		
(iii) Others		
(b) Noncash contributions		
(c) Earnings from investments (interest, dividends, rents, royalties)		
(d) Net realized gain (loss) on sale or exchange of assets		
(e) Other income (specify) ▶		
(f) Total income, sum of (a) through (e)		
(g) Distribution of benefits and payments to provide benefits—		
(i) Directly to participants or their beneficiaries		
(ii) To insurance carrier or similar organization for provision of benefits (including prepaid medical plans)		
(iii) To other organizations or individuals providing welfare benefits		
(h) Interest expense		
(i) Administrative expenses (salaries, fees, commissions, insurance premiums)		
(j) Other expenses (specify) ▶		
(k) Total expenses, sum of (g) through (j)		
(l) Net income, (f) minus (k)		
(m) Changes in net assets—		
(i) Unrealized appreciation (depreciation) of assets		
(ii) Other changes (specify) ▶		
(n) Net increase (decrease) in net assets for the year, (l) plus (m)		
(o) Net assets at beginning of year (line 15(l), column a)		
(p) Net assets at end of year, (n) plus (o) (equals line 15(l), column b)		

17 As of the end of the plan year:

(a) What percentage of plan assets are loaned to a party-in-interest?	%
(b) What percentage of plan assets are invested in securities issued by a party-in-interest?	%
(c) What percentage of plan assets are invested in real estate which is leased by a party-in-interest?	%

	Yes	No
18 Since the end of the plan year covered by the last return/report Form 5500, 5500–C or 5500–K which was filed for this plan:		
(a) Has there been a termination in the appointment of any trustee, accountant, insurance carrier, enrolled actuary, administrator, investment manager or custodian?		
If "Yes," explain and include the name, position, address and telephone number of the person whose appointment has been terminated ▶		
(b) Has the plan used the services of a contract administrator?		
If "Yes," enter the contract administrator's name and employer identification number (see instructions) ▶ . .		
(c) Indicate the amount of the plan's administrative expenses for the: *(i)* Preceding year ▶ $....., *(ii)* Second preceding year ▶ $.....		
(d) Have any insurance policies or annuities been replaced?		
(e) Was the plan funded with: *(i)* ☐ Individual policies or annuities *(ii)* ☐ Group policies or annuities *(iii)* ☐ Both		
19 Since the end of the plan year covered by the last return/report Form 5500, 5500–C or 5500–K which was filed for this plan:		
(a) Other than transactions described in the exceptions outlined in the instructions, were there any transactions, directly or indirectly, between the plan and a party-in-interest?		
If "Yes," see specific instructions.		
(b) Has the plan granted an extension on any loan for which prior to the granting of an extension, it has not received all the principal and interest payments due under the terms of the loan?		
(c) Has the plan granted an extension of time or renewal for the payment of any obligation owed to it which amounts to more than 10% of the plan assets?		
20 As of the end of any plan year since the end of the plan year covered by the last return/report, Form 5500, 5500–C or 5500–K which was filed for this plan:		
(a) Did the plan have investments of the type reportable under item 15(c)(iv) or (v) which in the aggregate exceeded 15% of plan assets in either category?		
(b) Did the plan have loans outstanding or investments in a single enterprise (other than the United States Government) which exceeded 15% of plan assets?		
21 During the plan year covered by this return:		
(a) Did any plan fiduciary who is an officer or an employee of the plan sponsor receive compensation from the plan for his or her services to the plan?		
(b) Did the plan acquire any qualifying employer security or qualifying employer real property, when immediately after such acquisition the aggregate fair market value of employer securities and employer real property held by the plan exceeded 10% of the fair market value of the plan assets?		
(c) Has any plan fiduciary had either a financial interest worth more than $1,000 in any party providing services to the plan or received anything of value from any party providing services to the plan?		
(d) Has any employer owed the plan contributions which were more than three months past due under the terms of the plan?		
(e) Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified as uncollectable?		
(f) Were any leases to which the plan was a party in default or classified as uncollectable?		

22 Who is the plan's designated agent for legal process? ▶

23 Give the name and address of each fiduciary (including trustees) to the plan ▶

	Yes	No
24 Is this plan an adoption of a: **(a)** ☐ Master/prototype, **(b)** ☐ Field prototype, **(c)** ☐ Pattern, **(d)** ☐ Model plan, or **(e)** ☐ Bond purchase plan? . If "Yes," enter the four or eight digit IRS serial number (see instructions) . . . ▶		
25 (a) Is this plan integrated with social security?		
(b) Is it intended that this plan qualify under section 401 or 405 of the Code?		
(c) If (b) is "Yes," have you received a determination letter from the IRS for this plan?		
(d) Does the employer/sponsor listed in item 1(a) of this form maintain other qualified pension benefit plans? . . . If "Yes," list the plan number(s) of the other plans ▶		

26 Plans which check item 25(b) "No," do not complete this item.
Employees and participating employees as of the end of the plan year (if a sponsor chooses to complete item (a) and (b) as of a date within the plan year other than the end of the plan year, enter date ▶.....):

(a) Does the plan satisfy the percentage tests of section 410(b)(1)(A) of the Code (see instructions)? . . . . .
If "Yes," complete the total column only for item (b) and complete all columns for item (c).
If "No," complete all columns for all the items.
(See instructions for exception.)

	A. Officers and shareholders	B. Others	C. Total
(b) *(i)* Total number of employees			
(ii) Excluded from plan because:			
(A) Collective bargaining agreement			
(B) Other statutory exclusion			
(C) Ineligible (see instructions)			
(D) Total: add (A), (B) and (C)			
(iii) Participating employees subtract (ii)(D) from (i)			
(c) Total number of participants in this plan separated from service without full vesting in:			
(i) The current plan year			
(ii) The preceding plan year		see instructions	
(iii) The second preceding plan year			
(iv) Total: add (i), (ii) and (iii)			

	Check (√)
27 Vesting (check only one box to indicate the vesting provisions of the plan):	
(a) Full and immediate vesting or full vesting within 3 years	
(b) No vesting in years 1 through 9 and full vesting after the 10th year of service	
(c) For each year of employment, commencing with the 4th such year, vesting equal to 40% after 4 years of service, 5% additional for the next 2 years, and 10% additional for each of the next 5 years	
(d) 100% vesting within 5 years after contributions are made (class year plan only)	
(e) Other vesting	

	Yes	No
28 (a) Did the employer receive plan assets (including a return of contributions) since the last return/report Form 5500, 5500–C or 5500–K which was filed for this plan?		
(b) If a defined benefit plan which provides for annual, automatic increases in the maximum dollar limitations under section 415 of the Code, does the plan provide that any such increase is effective no earlier than the calendar year for which IRS determines that increase under section 415(d) of the Code?		
(c) Is this a plan with Employee Stock Ownership Plan (ESOP) features?		
(i) If "Yes," was a current appraisal of the value of the stock made immediately prior to any contribution of stock or purchase of the stock by the trust for the plan year covered by this return/report?		
(ii) If (i) is "Yes," was the appraisal made by an unrelated third party?		
(iii) If (ii) is "No," was the appraisal made in accordance with the provisions of Revenue Ruling 59–60?		

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