

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) (i) Actuarial gains or (losses) for period ending ▶ _____
(ii) Shortfall gains or (losses) for period ending ▶ _____
- (d) Amount of contribution certified by the actuary as necessary to reduce the funding deficiency to zero, from 9(m) or 10(g) (or the attachment for 4(b) 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 (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 charge (add (a) through (d))

Credits to funding standard account:

- (f) Prior year credit balance, if any
- (g) (i) Employer contributions (total from column (b) of item 7)
(ii) Employer contributions received this plan year for prior plan years and not previously reported
- (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 (g).
- (b) Normal cost
- (c) Excess, if any, of value of accrued benefits over market value of assets
- (d) Interest on (b) and (c)
- (e) Employer contributions (total from column (b) of item 7)
- (f) Interest on (e)
- (g) Funding deficiency: if the sum of (b) through (d) is greater than the sum of (e) and (f), 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) ▶ _____

12 Checklist of certain actuarial assumptions:	A Used for item 6(d) and (e)—value of accrued benefits				B Used for item 8, 9 or 10—funding standard account			
	Pre-retirement		Post-retirement		Pre-retirement		Post-retirement	
(a) Rates specified in insurance or annuity contracts	<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
(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) Is a statement of actuarial assumptions, actuarial funding method, etc., attached?					<input type="checkbox"/> Yes <input type="checkbox"/> No			