

- 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 Unfunded liability for spread-gain methods with bases as of (enter date) ▶
 - d (i) Actuarial gains or (losses) for period ending ▶
(ii) Shortfall gains or (losses) for period ending ▶
 - e Amount of contribution certified by the actuary as necessary to reduce the funding deficiency to zero, from 9m or 10h (or the attachment for 4b 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
 - (i) Funding waivers (outstanding balance as of mo. ____ day ____ yr. ▶ \$ _____)
 - (ii) Other than waivers (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 charges (add a through d)
- Credits to funding standard account:**
- f Prior year credit balance, if any
 - g Employer contributions (total from column (b) of item 7)
 - 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 h.
 - b Prior year alternate funding deficiency, if any
 - c Normal cost
 - d Excess, if any, of value of accrued benefits over market value of assets
 - e Interest on b, c, and d
 - f Employer contributions (total from column (b) of item 7)
 - g Interest on f
 - h Funding deficiency: if the sum of b through e is greater than the sum of f and g, 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 6d 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	
	<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
a Rates specified in insurance or annuity contracts.								
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							