

**SCHEDULE C
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor
Pension and Welfare Benefits Administration
Pension Benefit Guaranty Corporation

Service Provider and Trustee Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974.

► **File as an Attachment to Form 5500.**

Additional Schedules C (Form 5500) may be used, if needed, to provide additional information for Parts I, II, and/or III.

OMB No. 1210-0016

1988

**This Form Is
Open to Public
Inspection**

For the calendar year 1988 or fiscal plan year beginning _____, 1988, and ending _____, 19

Name of plan sponsor as shown on line 1a of Form 5500 _____ **Employer identification number**
: _____

Name of plan _____ **Enter three-digit plan number** ► | | |

Part I Service Provider Information (see instructions)

(a) Name	(b) Employer identification number (see instructions)	(c) Official plan position	(d) Relationship to employer, employee organization, or person known to be a party-in-interest	(e) Gross salary or allowances paid by plan	(f) Fees and commissions paid by plan	(g) Nature of service code (see instructions)
(1)		Contract administrator				13
(2)						
(3)						
(4)						
(5)						
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(39)						
(40)						

Part I Instructions— Service Provider Information

A. General Instructions

Form 5500 filers complete Part I to report all persons receiving, directly or indirectly, \$5,000 or more in compensation for all services rendered to the plan during the plan year except:

- (1) employees of the plan who were paid less than \$1,000 for each month of employment during the plan year,
- (2) employees of the plan sponsor who received no direct or indirect compensation from the plan,
- (3) employees of a business entity (e.g., corporation, partnership, etc.), other than the plan sponsor, which provided service to the plan, or
- (4) persons whose only compensation in relation to the plan consists of insurance fees and commissions listed in Schedule A (Form 5500).

Generally, indirect compensation would not include compensation which would have been received had the service not been rendered and which cannot be reasonably allocated to the services performed. Indirect compensation includes, among other things, the payment of "finders' fees" or other fees and commissions by a service provider to an independent agent or employee for a transaction or service involving the plan.

B. Specific Instructions

On line (1), include any individual, trade or business, whether incorporated or unincorporated, responsible for managing the clerical operations (e.g., handling membership rosters, claims payments, maintaining books and records) of the plan on a contractual basis that is required to be reported in Part I except for salaried staff or employees of the plan or banks or insurance carriers.

On the remaining lines (2 through 40) and additional Schedules C (Form 5500) if needed, list all other persons required to be reported in Part I who provided services to

the plan in the order of compensation received, starting with the most highly compensated and ending with the lowest compensated.

Column (b). An EIN must be entered in column (b). If an individual is listed in column (a), the EIN to be entered in column (b) should be the EIN of the individual's employer.

Column (c). For example, employee, trustee account, attorney, etc.

Column (d). For example, employee, vice-president, union president, etc.

Columns (e) and (f).

Include the plan's share of amounts of compensation for services paid during the year to a master trust or 103-12 IE trustee, and to persons providing services to the master trust or 103-12 IE, if such compensation is not subtracted from the gross income of the master trust or 103-12 IE in determining the net investment gain (or loss). Amounts of compensation subtracted from gross income in determining the net investment gain (or loss) of the master trust or 103-12 IE must be reported as part of the report of the master trust or 103-12 IE filed with DOL.

Include brokerage commissions or fees only if the broker is granted some discretion (see 29 CFR 2510.3-21, paragraph (d), regarding "discretion"). Include all other commissions and fees on investments, whether or not they are capitalized as investment costs.

Column (g). From the list below, select the code that best describes the nature of services provided to the plan, and enter the number. If more than one service was provided, enter only the code of the primary service.

Code Service

- | | |
|----|---------------------------------|
| 10 | Accounting (including auditing) |
| 11 | Actuarial |
| 13 | Administration |
| 14 | Brokerage (real estate) |

- | | |
|----|---|
| 15 | Brokerage (stocks, bonds, commodities) |
| 16 | Computing, tabulating, ADP, etc. |
| 17 | Consulting (general) |
| 18 | Custodial (securities) |
| 19 | Insurance agents and brokers |
| 20 | Investment advisory |
| 21 | Investment management |
| 22 | Legal |
| 23 | Printing and duplicating |
| 24 | Recordkeeping |
| 25 | Trustee (individual) |
| 26 | Trustee (corporate) |
| 27 | Pension insurance adviser |
| 28 | Valuation services (appraisals, asset valuations, etc.) |
| 29 | Investment evaluations |
| 99 | Other (specify) |

Part III Instructions.— Termination Information

Explain the reason for the change in appointment and provide the name, EIN, position, address, and telephone number of the person(s) listed in item 28d of Form 5500 whose appointment has been terminated. List them in the order of the boxes which are checked in item 28d, i.e., accountants first, enrolled actuaries next, etc. Include in this explanation a description of any disagreement for which item 28e of the Form 5500 is marked "Yes," even if the disagreement was resolved prior to the termination. If an individual is listed, the EIN to be entered should be the EIN of the individual's employer.

Additional Schedules C (Form 5500) may be used, if needed, to list additional persons.