

**Annual Registration Statement Identifying Separated
Participants With Deferred Vested Benefits**

1977

This Form is NOT Open
to Public Inspection

Department of the Treasury
Internal Revenue Service

Under Section 6057(a) of the Internal Revenue Code
▶ File as an attachment to Form 5500, 5500-C or 5500-K.

Page _____ of _____

For the calendar year 1977 or fiscal plan year beginning _____, 1977 and ending _____, 19

▶ This form must be filed for each plan year in which one or more participants with deferred vested benefit rights separated from the service covered by the plan. See instructions on when to report a separated employee.

1 (a) Name of sponsor (employer if for a single employer plan) Address (number and street) City or town, State and ZIP code	1 (b) Employer identification number _____ 1 (c) Is this a plan to which more than one employer contributes? <input type="checkbox"/> Yes <input type="checkbox"/> No
2 (a) Name of plan administrator (if other than sponsor) Address (number and street) City or town, State and ZIP code	2 (b) Administrator's employer identification no. _____

3 (a) Name of plan	3 (b) Plan number ▶ _____
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4 Does the plan provide a death benefit payable prior to the normal retirement age for separated participants? . . . Yes No

5 Enter the normal retirement age under the plan ▶ _____

6 Have you notified each separated participant of his/her deferred benefit? Yes No

7 Separated participants with deferred vested benefits:		Nature and form of benefit code		Amount of vested benefit		
(a) Social Security Number	(b) Name of participant	(c) Type of annuity	(d) Payment frequency	(e) Defined benefit plan—periodic payment	Defined contribution plan	
					(f) Units or shares	(g) Total value of account

8 Under penalties of perjury, I declare that I have examined this report and to the best of my knowledge and belief it is true, correct and complete.

Date

Signature of plan administrator

General Instructions

Note: Please type or print all information and submit original copy only.

Who Must File.—The plan administrator must file this form for any plan year for which a separated plan participant is reported under "When to Report a Separated Participant" below.

Who May File.—Voluntary reports may be filed with respect to the deferred vested benefit rights of any participant separated from the service covered by the plan during any plan year beginning before 1976.

What to File.—File this schedule and complete all items. If you need more space, use additional copies of Schedule SSA, completing only items 1, 3 and 7 of the additional copies.

A machine-generated computer listing showing the information required in item 7 may be submitted in lieu of completing item 7 on the schedule. In such case, complete items 1 through 6 on Schedule SSA and enter in item 7 a statement that a list is attached. On each page of the computer list, enter the name of the sponsor, the EIN, the plan name and the plan number. The list must be in the same format as item 7.

When to File.—File as an attachment to Form 5500, 5500-C or 5500-K.

When to Report a Separated Participant.—

In the case of a plan to which only one employer contributes, a separated participant must be reported on Schedule SSA if:

- (1) the participant separates from service covered by the plan in a plan year beginning after December 31, 1975,
- (2) the participant is entitled to a deferred vested benefit under the plan, and
- (3) the participant neither—
 - (A) is paid retirement benefits under the plan,
 - (B) returns to service covered by the plan, nor
 - (C) forfeits his or her deferred vested retirement benefit under the plan

before the end of the plan year following the plan year in which separation occurred.

Accordingly, if the above conditions are present, a separated participant must be reported no later than on the Schedule SSA filed for the plan year following the plan year in which separation occurred. A separated participant may be reported earlier (i.e., on the Schedule SSA filed for the plan year in which separation occurred).

In the case of a plan to which more than one employer contributes, a participant must be reported on Schedule SSA if:

- (1) the participant incurs two successive one-year breaks in service (as

defined in the plan for vesting purposes) in service computation periods beginning after December 31, 1974,

- (2) the participant is (or may be) entitled to a deferred vested benefit under the plan, and
- (3) the participant neither—
 - (A) is paid some or all of the deferred vested benefit,
 - (B) accrues additional retirement benefits under the plan, nor
 - (C) forfeits his or her deferred vested retirement benefit

before the end of the plan year in which the participant completes the second consecutive one-year break in service.

Accordingly, if the above conditions are present, a participant must be reported no later than on the Schedule SSA filed for the plan year in which the participant completed the second of two consecutive one-year breaks in service. The participant may be reported earlier (i.e., on the Schedule SSA filed for the plan year in which he or she separated from service or completed the first one-year break in service).

Separation of a Re-employed Employee.—The deferred vested benefit reported on the current Schedule SSA for a re-employed employee who is again separated from service must include only the benefit not previously reported in or for prior years. Generally, the benefit to be shown on the current filing will be the benefit earned during the re-employment period.

Specific Instructions

6. A "yes" check means that you have complied with the requirements of section 6057(e) of the Internal Revenue Code. The notification to each participant must include the information set forth on this schedule and the information with respect to any contributions made by the participant and not withdrawn by the end of the plan year.

7(a). Please be careful to enter the exact social security number of each participant listed.

7(b). Enter each participant's name exactly as it appears on the participant's social security card or the employer's payroll records for purposes of reporting to the Social Security Administration.

7(c). From the following list select the code that describes the type of annuity that will be provided for the participant. The type of annuity to be entered is the type that normally accrues under the plan at the time of the participant's separation from service covered by the plan (or in the case of a plan to which more than one

employer contributes at the time the participant incurs the second consecutive one-year break in service under the plan).

- A A single sum
- B Annuity payable over fixed number of years
- C Life annuity
- D Life annuity with period certain
- E Cash refund life annuity
- F Modified cash refund life annuity
- G Joint and last survivor life annuity
- M Other

7(d). From the following list select the code that describes the benefit payment frequency during a 12-month period.

- A Lump sum
- B Annually
- C Semi-annually
- D Quarterly
- E Monthly
- M Other

7(e). In the case of a defined benefit plan, enter the amount of the periodic payment that a participant would normally be entitled to receive under 7(c), commencing at normal retirement age. However, if it is more expedient to show the amount of periodic payment the participant would be entitled to receive at early retirement date, enter such amount.

In the case of plan to which more than one employer contributes, if the amount of the periodic payment cannot be accurately determined because the plan administrator does not maintain complete records of covered service, enter an estimated amount and add the letter "X" in column 7(c) in addition to the annuity code to indicate that it is an estimate. If, from records maintained by the plan administrator it cannot be determined whether the participant is entitled to any deferred vested benefit, but there is reason to believe he or she may be entitled, leave column 7(e) blank and enter "Y" in column 7(c) in addition to the annuity code.

7(f). In the case of a defined contribution plan, if the plan states that a participant's share of the fund will be determined on the basis of units, enter the number of units credited to the participant.

If under the plan participation is determined on the basis of shares of stock of the employer, enter the number of shares and add the letter "S" to indicate shares. A number without the "S" will be interpreted to mean units.

7(g). In case of defined contribution plans, enter the value of the participant's account at the time of separation.

8. Signature.—This form must be signed by the plan administrator. If more than one Schedule SSA is filed for one plan, only page one should be signed.