Return/Report of Employee Benefit Plan  
(With Fewer Than 100 Participants)  
Electronic/Magnetic Media  

If you are filing this form for an amended Form 5500EZ or 5500-C/R, check box: □  
1a Name and address of plan sponsor (employer if for a single-employer plan)  
1b Employer identification number  

2a Name and address of plan administrator (if same as plan sponsor, enter "same")  
2b Administrator’s employer identification no.  

Return/Report Information  
3 Name of plan  

4 Enter the three-digit plan number:  

5 Total assets at the end of the plan year: □ Yes □ No □ Not applicable  
6 Schedule B (Form 5500) is attached: □ Yes □ No □ Not applicable  

Declaration of Employer/Plan Sponsor, Administrator, Fiduciary, and Actuary  

Under penalties of perjury, I declare that the Return/Report information agrees with the corresponding information on my 1991 Return/Report of Employee Benefit Plan. I have also examined a copy of the return being filed electronically or on magnetic media with the Internal Revenue Service, including the accompanying schedules and statements. To the best of my knowledge and belief, the return is true, correct, and complete.  

If I am not the transmitter, I have consented that the return, including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by our return transmitter.  

Signature of employer/plan sponsor  
Date  

Signature of plan administrator  
Date  

Signature of fiduciary  
Date  

To the best of my knowledge, the information supplied in this schedule and on the accompanying statements, if any, is complete and accurate, and in my opinion each assumption used in combination, represents my best estimate of anticipated experience under the plan. Furthermore, in the case of a plan other than a multiemployer plan, each assumption used: (a) is reasonable (taking into account the experience of the plan and reasonable expectations), or (b) would, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption were reasonable. In the case of a multiemployer plan, the assumptions used, in the aggregate, are reasonable (taking into account the experience of the plan and reasonable expectations).  

Signature of actuary  
Date  

 Declaration of Transmitter  

If the transmitter also prepared the return, please check here □  
I declare that the Return/Report of Employee Benefit Plan is based on all information of which I have knowledge. A copy of all forms and information to be filed with the Internal Revenue Service has been or will be provided to the taxpayer.  

Transmitter’s Signature  
Date  

Address  
ZIP Code  

For Paperwork Reduction Act Notice, see page 2 of this form.  
Cat. No. 10331Y  
Form 8453-E (1991)
Instructions

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the law as specified in ERISA and Internal Revenue Code section 6039D. You are required to give us this information. We need it to determine whether the plan is operating according to the law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- **Recordkeeping**: 7 min.
- **Learning about the law or the form**: 2 min.
- **Preparing the form**: 20 min.
- **Copying, assembling, and sending the form to IRS**: 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:F:P; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-1033), Washington, DC 20503.

DO NOT send this form to either of these offices. Instead see **Where To File** below.

Purpose of Form

Form 8453-E is used by qualified filers who file Form 5500-C/R, 5500EZ, and the related schedules electronically or on magnetic media. The form is used to transmit the signature of the employer/plan sponsor, plan administrator, fiduciary, actuary and the return transmitter signature(s) for the employee benefit plan return. Form 8453-E and the electronic/magnetic media information comprises the Employee Benefit Plan’s return/report for the plan year.

**Who Must File.**—Every participant in the electronic/magnetic media program who wants to file a Form 5500-C/R or 5500EZ for the 1991 plan year via magnetic media, must complete Form 8453-E.

**Where To File**

File Form 8453-E with the Internal Revenue Service, Andover Service Center, P.O. Box 4050, Attention: EPU (EPMF), Stop 983, Woburn, MA 01888-4050.