



**Section I – Gateway test**

## 1. § 4010.4(a)(1) — 4010 Funding target attainment percentage

- a. Did any plan sponsored by a member of the controlled group have a 4010 funding target attainment percentage below 80%? Yes  No
- b. Applicable waivers - If (a) is “yes”:
- (i) Does the total amount of 4010 funding shortfall in plans (including exempt plans) maintained by the members of the contributing sponsor's controlled group exceed \$15 million (disregarding those plans with no 4010 funding shortfall)? Yes  No
- (ii) Does the aggregate number of participants in plans maintained by the members of the contributing sponsor's controlled group (including exempt plans) equal or exceed 500? Yes  No

## 2. § 4010.4(a)(2) — Failure to make required contributions

- a. Did any member of the controlled group:
- fail to make a required contribution to a defined benefit plan during the information year within 10 days of its due date, and
  - as a result of the missed contribution, the conditions for imposition of a lien under ERISA have been met.
- Yes  No
- b. If (a) is “yes”, did the plan administrator submit a “Form 200” reporting this failure to PBGC? Yes  No

## 3. § 4010.4(a)(3) — Large waiver granted

- a. Have one or more minimum funding waivers been granted for a plan maintained by a member of the controlled group:
- totaling in excess of \$1 million, and
  - for which there is an outstanding balance at the end of the plan year ending within the information year (determined in accordance with § 1.4010.4(e))?
- Yes  No
- b. If (a) is “yes”, did the plan administrator notify PBGC, as required under ERISA 4043, that an application for such funding waiver(s) was submitted to IRS? Yes  No

**Section II – Comments**

**Section I — Identifying information for controlled group members**

The following information must be reported with respect to each non-exempt member of the controlled group, including foreign members.

1. Basic information

- a. Name \_\_\_\_\_
- b. Street address \_\_\_\_\_
- c. City \_\_\_\_\_ d. State/Province \_\_\_\_\_
- e. Country \_\_\_\_\_ f. Zip Code \_\_\_\_\_
- g. Telephone \_\_\_\_\_ h. EIN, if U.S. entity \_\_\_\_\_
- i. If controlled group contains more than 10 non-exempt members, check box  and see instructions re: required attachment. Otherwise, enter the relationship of this member to the rest of the controlled group \_\_\_\_\_

2. Information on members being reported for the first time

- a. Was this member a member of the controlled group immediately before the current information year began?
  - Yes
  - No, member joined controlled group during information year on \_\_/\_\_/\_\_\_\_
  - No, other

**Section II — Plan information**

The following information must be reported with respect to each plan (including exempt plans) sponsored by any controlled group member as of the last day of the information year

1. Information for current year

- a. Plan name \_\_\_\_\_
- b. Plan sponsor \_\_\_\_\_
- c. EIN \_\_\_ - \_\_\_\_ - \_\_\_\_ d. Plan number \_\_\_ - \_\_\_\_

2. Is this plan a multiple employer plan Yes  No

3. Is the requirement to submit actuarial information waived either because the plan is an exempt plan (as defined in § 1.4010.8(c)) or because the actuarial information is being reported by another filer (in accordance with § 1.4010.8(f))? Yes  No

4. Information related to plan freezes

a. Is this plan frozen for eligibility or benefit accrual purposes? Yes  No

Items 4b and 4c are required only if 4a is answered "yes".

b. Date of freeze \_\_\_/\_\_\_/\_\_\_\_

- c. Nature of freeze
  - Plan closed to new entrants
  - Both pay and service are frozen
  - Service is frozen, pay is not
  - Other/combination (enter explanation) \_\_\_\_\_

**Section II (continued)**

5. Information on changes in EIN/PN

- a. Has the EIN or PN reported in item 1 changed since the beginning of the current plan year? Yes   
No   
N/A (new plan)

*Item 5b is required only if item 5a is answered "yes"*

b. Prior EIN                    --- - - - -                    c. Prior PN                    --- - - - -

*Item 6 is required only if item 5a is answered "N/A (new plan)".*

6. New plan information

- a. Date plan was first maintained by controlled group                    --- / --- / ---
- b. Explanation       Newly-established plan  
 Spun-off or transferred from plan sponsored by member outside controlled group  
 Spun-off from plan sponsored by member within controlled group  
 Other (enter explanation) \_\_\_\_\_

**Section III — Former members/plans**

1. Former controlled group members

If any entity, other than an exempt entity, ceased to be a member of the controlled group during the information year, enter required information with respect to that entity (see instructions). \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

2. Former plans

If any plan, other than an exempt plan, ceased to be maintained by a member of the controlled group during the information year, enter required information with respect to that plan (see instructions). \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Section IV — Comments**

**Section V — Attachments**

*A list of attached files and the text entered to describe each files will appear here.*

**Section I — Type of Submission**

1. Which of the permissible filing alternatives is being used?
- a. §4010.9(a) – separate financial information (financial statements or tax returns) for each non-exempt controlled group member will be provided
- b. §4010.9(b) – consolidated financial information that includes combined information for **all** non-exempt controlled group members will be provided
- c. Consolidated financial information that includes combined information for **some, but not all** controlled group members will be provided, along with separate financial information for those non-exempt members whose information is not included in the consolidated information.
- Item 2 is required only if item 1b of Schedule G, section 1 is answered "Yes" (i.e., ultimate parent is foreign) and item 1 of this section is answered (b) or (c).*
2. Is financial information for any U.S. non-exempt members consolidated with the financial information of the ultimate foreign parent?  Yes  No

*Section II is required only if item 1b or 1c is selected above (Schedule F, Section I).*

**Section II — Consolidated financial information**1. With respect to consolidated financial information **solely for U.S. entities:**

- a. What type of financial information is being reported (check applicable box)?
- Audited financial statements
- Unaudited financial statements - audited financials are not yet available
- Unaudited financial statements - audited financials are not prepared
- Federal tax returns
- b. Is this consolidated financial information attached to this filing?  Yes  No, because it is publicly available

*Items 2c and 2d are required only if item 2b of this section is answered "no"*

- c. URL where publicly available information can be found (including title of web page, if applicable) \_\_\_\_\_
- d. When was information made available to the public? \_\_\_ / \_\_\_ / \_\_\_\_\_

*Item 2 is required only if item 2 of Schedule F, Section I) is answered "yes"*

2. With respect to **consolidated financial information for the foreign ultimate parent:**

- a. What type of financial information is being reported (check applicable box)?
- Audited financial statements
- Unaudited financial statements - audited financials are not yet available
- Unaudited financial statements - audited financials are not prepared
- b. Is this consolidated financial information attached to this filing?  Yes  No, because it is publicly available

*Items 2c and 2d are required only if item 2b of this section is answered "no"*

- c. URL where publicly available information can be found (including title of web page, if applicable) \_\_\_\_\_
- d. When was information made available to the public? \_\_\_ / \_\_\_ / \_\_\_\_\_

*Section III is required only if item 1a or 1c is selected in Schedule F, Section I*

**Section III — Individual member financial information**

*The following information must be reported with respect to each non-exempt member of the controlled group whose financial information is not included in a consolidated statement.*

**1. Basic information**

a. Name \_\_\_\_\_ b. EIN \_\_\_\_ - \_\_\_\_

**2. With respect to the individual member reported in item 1 of this section:**

- a. What type of financial information is being reported? (check applicable box)
- Audited financial statements
  - Unaudited financial statements - audited financials are not yet available
  - Unaudited financial statements - audited financials are not prepared
  - Federal tax returns

- b. Is financial information for this member attached to this filing?
- Yes
  - No, because it is publicly available

*Items 3c and 3d are required only if item 2b of this section is answered "no".*

c. URL where publicly available information can be found (including title of web page, if applicable) \_\_\_\_\_

d. When was information made available to the public? \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**Section IV – Comments**

PROPOSED

**Section I — Basic information**

1. Plan identifying information

- a. Plan name \_\_\_\_\_
- b. Plan sponsor \_\_\_\_\_
- c. EIN                    \_\_\_ - \_\_\_\_\_                    d. Plan number                    \_\_\_ - \_\_\_\_\_

2. Enrolled actuary information

- a. Name \_\_\_\_\_
- b. Telephone            (\_\_\_\_) \_\_\_ - \_\_\_\_\_                    c. EA Number                    \_\_\_ - \_\_\_\_\_
- d. Email \_\_\_\_\_

3. Enter the following information with respect to the plan year ending within the information year

- a. Date plan year begins   \_\_ / \_\_ / \_\_\_\_\_                    b. Date plan year ends   \_\_ / \_\_ / \_\_\_\_\_
- c. Is the plan year a short plan year?                    Yes  No

**Section II — Funded status information (§4044 basis)**

| 1. Participant count and benefit liabilities         | Number of participants | Benefit liabilities at plan year-end<br>Before reflecting expense load |
|--|------------------------|--|
| a. Active  | _____                  | _____  |
| b. Terminated vested                                 | _____                  | _____  |
| c. Receiving benefits                                | _____                  | _____  |
| d. Total   | _____                  | _____  |
| 2. Benefit Liabilities after reflecting expense load |                        |  |
| a. Expense load per § 4044.52(e)                     |                        | _____  |
| b. Total benefit liabilities*                        |                        | _____  |

\* Determined using retirement age, interest, mortality, expense load provided in § 4044.51-57 and other assumptions as provided in § 4010.8(d)(2).

- 3. Census data used to determine benefit liabilities
  - a. Projection from a date within the plan year ending within the information year
  - b. As of the end of the plan year ending within the information year or the beginning of the subsequent year

4. Interest rate used to determine benefit liabilities

- a. Period 1            \_\_\_ % for first \_\_\_ years                    b. Period 2            \_\_\_ % for all years thereafter

5. Fair market value of assets (excluding receivables) at plan year-end \_\_\_\_\_

**Section III — Other information**

1. Information related to the [dates entered in section I, items 3a and 3b of this section] plan year

*Item 1a may be left blank. Items 1b–1d and 1f are required. Item 1e is required only if item 1d is “yes”.*

a. Funding target (as of the valuation date) determined as if the plan has been in at-risk status for a consecutive period of at least 5 plan years \_\_\_\_\_

b. 4010 funding target attainment percentage (as of valuation date) \_\_\_\_\_%

c. Adjusted funding target attainment percentage (as of valuation date) \_\_\_\_\_%

d. Did any benefit limitations apply under ERISA 206(g) at any time during the plan year? Yes  No

e. If (d) is “yes”, enter additional required information \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

f. Has one or more minimum funding waivers been granted for the plan totaling in excess of \$1 million for which there is an outstanding balance at the end of the plan year Yes  No

2. Information related to the information year ending [date entered in Schedule G, item 1]

a. Has a statutory lien arisen during the information year as the result of missed contributions in excess of \$1 million (that were not made within 10 days of the due date)? Yes  No

**Section IV — Additional actuarial information**

Which of the following five statements best describes the method under which the additional information required under §4010.8(a)(3) will be provided?

1. All of the information is included in one actuarial valuation report. It is my understanding that the report will be submitted:

a. As an attachment to this filing

b. Electronically within 15 days of the Form 5500 filing deadline for the plan year ending within the information year

2. The actuarial valuation report does not contain all of the additional required information. Therefore, supplemental information will also be provided. It is my understanding that the report and the supplemental information will be submitted:

a. As an attachment to this filing

b. Electronically within 15 days of the Form 5500 filing deadline for the plan year ending within the information year

c. A combination of (a) and (b)



**Section V – Comments****Section VI – Certification**

I am the actuary reported in Section I, item 2. To the best of my knowledge and belief, the actuarial information submitted above is true, correct, and complete and conforms to all applicable laws and regulations. If this certification is qualified, as permitted under 26 CFR §301.6059-1(d), I have included an explanation below:

Qualification

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Signature

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Date

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PROPOSED