

TLS, have you transmitted all R text files for this cycle update?

I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING
INSTRUCTIONS TO PRINTERS
FORM 5330, PAGE 1 of 6
MARGINS: TOP 13mm (1/2"), CENTER SIDES. PRINTS: HEAD TO HEAD
PAPER: WHITE WRITING, SUB. 20. INK: BLACK
FLAT SIZE: 432mm (17") x 279mm (11") FOLD TO: 216mm (8 1/2") x 279mm (11")
PERFORATE: (ON FOLD)
DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT

Table with 3 columns: Action, Date, Signature. Rows include O.K. to print and Revised proofs requested.

Reviewers changes are in blue.

REFERENCE CHECK CUMULATIVE CHANGES

Form 5330 (Rev. January 2008) Department of the Treasury Internal Revenue Service

Return of Excise Taxes Related to Employee Benefit Plans

(Under sections 4965, 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4979, 4979A, 4980, and 4980F of the Internal Revenue Code)

OMB No. 1545-0575

Filer tax year beginning and ending
A Name of filer
B Filer's identifying number
E Plan sponsor's EIN
F Plan year ending
C Name of plan
G Plan number
D Name and address of plan sponsor
H If this is an amended return, check here

Part I Taxes. You can only complete one Section of Part I for each Form 5330 filed (see instructions).

Section A—Taxes that are reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)
Table with columns for line number, description, and FOR IRS USE ONLY.

Section B—Taxes that are reported by the last day of the 7th month after the end of the employer's tax year or 8 1/2 months after the last day of the plan year that ends within the filer's tax year
Table with columns for line number, description, and FOR IRS USE ONLY.

Section C—Tax that is reported by the last day of the 15th month after the end of the plan year
Table with columns for line number, description, and FOR IRS USE ONLY.

Section B1(m dash) Tax that is reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees.

VERSION B

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I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING

INSTRUCTIONS TO PRINTERS
FORM 5330, PAGE 2 of 6
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Name of Filer: Filer's identifying number:

Section D—Tax that is reported by the last day of the month following the month in which the reversion occurred

14 Section 4980 tax on reversion of qualified plan assets to an employer (from Schedule I, line 3). Enter here and on Part II, line 17

Section E—Tax that is reported by the last day of the month following the month in which the failure occurred

15 Section 4980F tax on failure to provide notice of significant reduction in future accruals (from Schedule J, line 5). Enter here and on Part II, line 17

Section F—Taxes reported on or before the 15th day of the 5th month following the close of the entity manager's taxable year during which the plan became a party to a prohibited tax shelter transaction

16 Section 4965 tax on prohibited tax shelter transactions for entity managers (from Schedule K, line 2). Enter here and on Part II, line 17

Part II Tax Due

17 Enter the amount from Part I, line 12, 13, 14, 15, or 16 (whichever is applicable)
18 Enter amount of tax paid with Form 5558 or any other tax paid prior to filing this return
19 Tax due. Subtract line 18 from line 17. If the result is greater than zero, enter here, and attach check or money order payable to "United States Treasury." Write your name, identifying number, plan number, and "Form 5330, Section(s)" on your payment

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Telephone number Date

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

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Name of Filer: Filer's identifying number:

Schedule A—Tax on Nondeductible Employer Contributions to Qualified Employer Plans (Section 4972)
Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)

Table with 12 rows for Schedule A. Columns include line numbers, descriptions, and calculation boxes. Includes red arrows pointing to specific fields.

Schedule B—Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973(a)(3))
Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)

Table with 12 rows for Schedule B. Columns include line numbers, descriptions, and calculation boxes. Includes red arrows and green boxes pointing to specific fields.

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Schedule C—Tax on Prohibited Transactions (Section 4975) (see instructions) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return) (continued)

1 Is the excise tax a result of a prohibited transaction that was (box "a" or box "b" must be checked):
a [ ] discrete b [ ] other than discrete (a lease or a loan)

2 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)

Table with 5 columns: (a) Transaction number, (b) Date of transaction, (c) Description of prohibited transaction, (d) Amount involved in prohibited transaction, (e) Initial tax on prohibited transaction. Rows (i) through (xii).

3 Add amounts in column (e); enter here and on Part I, line 3a

4 Have you corrected all of the prohibited transactions that you are reporting on this return? (See page 7 of the instructions.) If "Yes," complete Schedule C, line 5, on the next page. If "No," attach statement (see instructions). [ ] Yes [ ] No



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calendar year in which the excess fringe benefits were paid to the employer's employees

Name of Filer: Filer's identifying number:

Schedule E—Tax on Failure To Pay Liquidity Shortfall (Section 4971(f)(1)) Reported by the last day of the 7th month after the end of the employer's tax year or 8 1/2 months after the last day of the plan year that ends within the filer's tax year

Table with 5 columns: (a) 1st Quarter, (b) 2nd Quarter, (c) 3rd Quarter, (d) 4th Quarter, (e) Total. Rows include: 1 Amount of shortfall, 2 Shortfall paid by the due date, 3 Net shortfall amount, 4 Multiply line 3 column (e) by 10% (5% for multiemployer plans).

Schedule F—Tax on Multiemployer Plans in Endangered or Critical Status (Section 4971(g)(3), 4971(g)(4)) Reported by the last day of the 7th month after the end of the employer's tax year or 8 1/2 months after the last day of the plan year that ends within the filer's tax year

Table with 4 columns: 1, 1a, 1b, 1c, 2, 2a, 2b, 2c, 2d. Rows include: 1 Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status, 2 Section 4971(g)(4) tax on failure to adopt rehabilitation plan.

Schedule G—Tax on Excess Fringe Benefits (Section 4977) Reported by the last day of the 7th month after the end of the employer's tax year or 8 1/2 months after the last day of the plan year that ends within the filer's tax year

Table with 4 columns: 1, 2, 3, 4. Rows include: 1 Did you make an election to be taxed under section 4977?, 2 If "Yes," enter the calendar year (YYYY) in which the excess fringe benefits were paid, 3 If line 1 is "Yes," enter the excess fringe benefits on this line, 4 Enter 30% of line 3 here and on Part I, line 11.

Schedule H—Tax on Excess Contributions to Certain Plans (Section 4979) Reported by the last day of the 15th month after the end of the plan year

Table with 2 columns: 1, 2. Rows include: 1 Enter the amount of an excess contribution under a cash or deferred arrangement that is part of a plan qualified under section 401(a), 408(a), 408(k), or 501(c)(18) or excess aggregate contributions, 2 Multiply line 1 by 10% and enter here and on Part I, line 13.

Schedule I—Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980) Reported by the last day of the month following the month in which the reversion occurred

Table with 4 columns: 1, 2a, 2b, 3, 4. Rows include: 1 Date reversion occurred, 2a Employer reversion amount, 2b Excise tax rate, 3 Multiply line 2a by line 2b and enter the amount here and on Part I, line 14, 4 Explain below why you qualify for a rate other than 50%.

Schedule J—Tax on Failure to Provide Notice of Significant Reduction in Future Accruals (Section 4980F) Reported by the last day of the month following the month in which the failure occurred

Table with 6 columns: 1, 2, 3, 4, 5, 6. Rows include: 1 Enter the number of applicable individuals who were not provided ERISA section 204(h) notice, 2 Enter the effective date of the amendment, 3 Enter the number of days in the noncompliance period, 4 Enter the total number of failures to provide ERISA section 204(h) notice, 5 Multiply line 4 by \$100, 6 Provide a brief description of the failure, and of the correction, if any.

Schedule K—Tax on Prohibited Tax Shelter Transactions (Section 4965) Reported on or before the 15th day of the 5th month following the close of the entity manager's taxable year during which the plan became a party to a prohibited tax shelter transaction

Table with 2 columns: 1, 2. Rows include: 1 Enter the number of prohibited tax shelter transactions you caused the same plan to be a party to, 2 Multiply line 1 by \$20,000. Enter the result here and on Part I, line 16.