

**POST-EVENT NOTICE OF REPORTABLE EVENTS**

**PBGC Form 10**

**Approved OMB #1212-0013**

**Expires xx/xx/xx**

This form must be used by a plan administrator or contributing sponsor of a single-employer plan when notifying the Pension Benefit Guaranty Corporation that a reportable event has occurred.

**IDENTIFYING INFORMATION**

Name of filer

Street address of filer

City, State, Zip

Telephone number of filer

EIN of contributing sponsor \_\_\_\_\_ PN of plan \_\_\_\_

Filer is: \_\_\_ Plan administrator \_\_\_ Contributing sponsor

Plan name

Name / title of individual to contact

Street address of contact

City, State, Zip

Telephone number of contact

**REPORTABLE EVENTS** - See instructions for descriptions of these events. Check all boxes that apply.

Active participant reduction (29 CFR §4043.23)

Failure to make required contributions (29 CFR §4043.25)

Inability to pay benefits when due (29 CFR §4043.26)

Distribution to a substantial owner (29 CFR §4043.27)

Change in contributing sponsor or controlled group (29 CFR §4043.29)

Liquidation (29 CFR §4043.30)

Extraordinary dividend or stock redemption (29 CFR §4043.31)

Transfer of benefit liabilities (29 CFR §4043.32)

Application for minimum funding waiver (29 CFR §4043.33)

Loan default (29 CFR §4043.34)

Bankruptcy or similar settlement (29 CFR §4043.35)

Adjusted funding target attainment percentage under 60% (29 CFR §4043.36)

Asset transfer to retiree health account or subsequent reduction in funding ratio (29 CFR §4043.37)

**BRIEF DESCRIPTION** - Briefly describe the pertinent facts relating to the event.

*The following pages list additional information that must be submitted with this form, if not included above.*

## **ADDITIONAL INFORMATION TO BE FILED**

### **Information Required For All Reportable Events:**

- **A copy of the plan document in effect - the last restatement of the plan and all amendments thereto**
- **A copy of the most recent actuarial valuation report that includes, or is supplemented with, all items described in 29 CFR §4010.8(a)(11); see list of items required in General Information of Part III of the Form 10 Instructions**
- **A copy of the most recent Adjusted Funding Target Attainment Percentage (AFTAP) certification**
- **A statement of any material change in the assets or liabilities of the plan occurring after the date of the most recent actuarial valuation and certification**
- **The most recent month-end market-value statement of plan assets**

### **Additional Information Required for Each Event:**

#### **Active Participant Reduction**

- Statement explaining the cause of the reduction (e.g., facility shutdown or sale). This statement may be included in the brief description section above.
- Number of active participants at the date the event occurs, at the beginning of the current plan year, and at the beginning of the prior plan year

#### **Failure to Make Required Contributions**

- Description of the plan's controlled group structure, including the name and address of each controlled group member
- Name of each plan maintained by any member of the plan's controlled group, its contributing sponsor(s) and EIN/PN
- Due date and amount of both the missed contribution and the next payment due
- Statement of how much, if any, of a carryover balance or prefunding balance was used for partial payment of the missed contribution
- Copies of election letters relating to the use of carryover balances and prefunding balances to satisfy the current payment due
- If the current missed contribution is statutory, the calculation of the aggregate outstanding balance, with interest, of all contributions not timely made, determined in accordance with the appendix to the Form 10 instructions, with a spreadsheet (like that in the appendix) showing how the balance was computed

#### **Inability to Pay Benefits When Due**

- Date of any missed benefit payment and amount of benefits due
- Next date on which the plan is expected to be unable to pay benefits, the amount of the projected shortfall, and the number of plan participants expected to be affected
- Amount of the plan's liquid assets at the end of the quarter, and the amount of its disbursements for the quarter
- Name, address and phone number of plan trustee (and of any custodian)

**Distribution to a Substantial Owner**

- Name, address and phone number of person(s) receiving the distribution(s)
- Amount, form and date of each distribution

**Change in Contributing Sponsor or Controlled Group**

- Description of the plan's old and new controlled group structures, including the name and address of each controlled group member
- Name of each plan maintained by any member of the plan's old and new controlled groups, its contributing sponsor(s) and EIN/PN
- For a change in the controlled group sponsoring the pension plan, financial statements of (i) the plan's controlled group before the change, and (ii) the plan's controlled group after the change, unless publicly available

*If a filer is unable with reasonable diligence to obtain any of the following information about a controlled group other than the filer's controlled group—(1) a description of the controlled group structure, (2) information about plans maintained, or (3) a financial statement of a controlled group—the filer may instead file a statement to that effect.*

**Liquidation**

- Description of the plan's controlled group structure before and after the liquidation, including the name and address of each controlled group member
- Name of each plan maintained by any member of the plan's controlled group, its contributing sponsor(s) and EIN/PN

**Extraordinary Dividend or Stock Redemption**

- Name and EIN of person making the distribution
- Date and amount of cash distribution(s) during fiscal year
- Description, fair market value, and date(s) of any non-cash distribution(s)
- Statement whether the recipient was a member of the plan's controlled group
- Financial statements for all controlled group members unless publicly available

**Transfer of Benefit Liabilities**

- Name, contributing sponsor and EIN/PN of the transferor plan and each transferee plan
- Explanation of the actuarial assumptions used in determining the value of benefit liabilities (and, if appropriate, plan assets) transferred
- Estimate of the assets, liabilities, and number of participants whose benefits are transferred
- Financial statements of (i) the transferor's controlled group and (ii) the transferee's controlled group

*If a filer is unable with reasonable diligence to obtain any of the following information about a controlled group other than the filer's controlled group—(1) a description of the controlled group structure, (2) information about plans maintained, or (3) a financial statement of a controlled group—the filer may instead file a statement to that effect.*

**Application for Minimum Funding Waiver**

- Copy of waiver application, with all attachments

**Loan Default**

- Copy of the relevant loan documents (e.g., promissory note, security agreement)
- Due date and amount of any missed payment
- Copy of any written notice of default or any notice of acceleration from lender
- Financial statements for all controlled group members unless publicly available

**Bankruptcy or Similar Settlement**

- Name, address and phone number of any trustee, receiver or similar person
- Description of the plan's controlled group structure, including the name and address of each controlled group member
- Name of each plan maintained by any member of the plan's controlled group, its contributing sponsor(s) and EIN/PN
- Docket number of bankruptcy filing and bankruptcy Court district where the bankruptcy was filed

**Adjusted Funding Target Attainment Percentage (AFTAP) Under 60%**

- If an enrolled actuary has certified that the AFTAP is less than 60%, a copy of the enrolled actuary's certification
- If the AFTAP is presumed to be less than 60%, a description of the basis for the presumption, which may be included in the "Brief Description" section, above

**Asset Transfer to Retiree Health Account or Subsequent Reduction in Funding Ratio**

- For a Code section 420(f) transfer, a calculation demonstrating that the transfer does not reduce pension assets below 120% of liabilities for pension benefits
- For a decrease in funded ratio below 120% following a Code section 420(f) transfer, a calculation demonstrating how pension assets were restored to an amount not less than 120% of liabilities for pension benefits