

[LOGO]

# POST-EVENT NOTICE OF REPORTABLE EVENTS

PBGC Form 10

Approved OMB #1212-0013

Expires [        ]

This form may 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

Plan Name

Name of individual to contact at Filer

Name of filer

Title of contact

Street address of filer

Email address of contact

City, State, Zip

Street address of contact

EIN of contributing sponsor    Plan number

City, State, Zip

Filer is:

Plan administrator

Contributing sponsor

Telephone number of contact

Ext

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

- |  |   |
|--|---|
| <input type="checkbox"/> Active participant reduction                      | <input type="checkbox"/> Change in contributing sponsor or controlled group |
| <input type="checkbox"/> Failure to make required contributions under \$1M | <input type="checkbox"/> Liquidation  |
| <input type="checkbox"/> Inability to pay benefits when due                | <input type="checkbox"/> Extraordinary dividend or stock redemption         |
| <input type="checkbox"/> Distribution to a substantial owner               | <input type="checkbox"/> Application for minimum funding waiver             |
| <input type="checkbox"/> Transfer of benefit liabilities                   | <input type="checkbox"/> Loan default                                       |
|  | <input type="checkbox"/> Bankruptcy or similar settlement                   |

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

The next page lists additional information that must be submitted with this form, if not included above.

**ADDITIONAL INFORMATION TO BE FILED** Check box to indicate the item is attached. If not attached, explain on next page.

### Active Participant Reduction

- Statement explaining the cause of the reduction (e.g., facility shutdown or sale, discontinued operations, winding down of the company, or reduction in force)
- 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

- Due date and amount of both the missed contribution and the next payment due
- List of amount and date of all contributions not timely made and not reported on the last Schedule SB filed
- Date and amount of any contribution(s) made related to the missed contribution(s)
- Reason contribution was not made by due date
- Actuarial Information (see Form 10 instructions)
- Description of the plan's controlled group structure, including the name 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

### 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
- Actuarial Information (see Form 10 instructions)
- Name, address and phone number of plan trustee (and of any custodian)

### Distribution to a Substantial Owner

- Name, address and phone number of person receiving the distribution(s)
- Amount, form and date of each distribution
- Actuarial Information (see Form 10 instructions)

### Transfer of Benefit Liabilities

- Name, contributing sponsor and EIN/PN of transferee plan(s)
- 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

Note: To the extent this information is filed with the IRS Form 5310A, PBGC will accept a copy of that filing.

### Change in Contributing Sponsor or Controlled Group

- Description of the plan's old and new controlled group structures, including the name 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
- Most recent audited (or, if unavailable, unaudited) financial statements and interim financial statements of the plan's contributing sponsor (both old and new in the case of a change in the contributing sponsor) and any persons that will cease to be in the plan's controlled group

### Liquidation

- Description of the plan's controlled group structure before and after the liquidation, including the name of each controlled group member
- Operational status of each controlled group member (in Chapter 7 proceedings, liquidating outside of bankruptcy, on-going, etc.)
- Name of each plan maintained by any member of the plan's controlled group, its contributing sponsor(s) and EIN/PN
- Actuarial Information (see Form 10 instructions)
- If the plan sponsor is expected to cease or has ceased substantially all operations also provide:
  - Date on which substantially all operations are expected to cease or have ceased
  - Most recent pension plan document(s)
  - Address of each controlled group member
  - The Internal Revenue Service Determination Letter indicating the plan is a covered plan, if applicable

### 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 or dates of any non-cash distributions

Statement whether the recipient was a member of the plan's controlled group

Actuarial Information (see Form 10 instructions)

**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, loan agreement amendments and waivers)

Due date and amount of any missed payment

Copy of any written notice of default or acceleration, any notice of forbearance, or loan agreement amendment or waiver

Description of any cross-defaults or anticipated cross-defaults

**Bankruptcy or Similar Settlement**

Name, address and phone number of any trustee, receiver or similar person

Docket number of court filing and location of the court where any relevant proceeding was or will be filed (if known)

Description of the plan's controlled group structure, including the name 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

Actuarial Information (see Form 10 instructions)

**Missing Information** If required information has not been submitted with this Form 10, explain below.

**Filing Information and Certification**

\_\_\_\_\_  
Date of Event

\_\_\_\_\_  
Notice Due Date

\_\_\_\_\_  
Notice Filing Date

\_\_\_\_\_  
Filing Extension Claimed, if any (explain below)

**Extension Claimed or Reason for Late Filing**

I certify that, to the best of my knowledge and belief, the information submitted in this filing is true, correct, and complete. In making this certification, I recognize that knowingly and willfully making false, fictitious, or fraudulent statements to the PBGC is punishable under 18 U.S.C. § 1001.

\_\_\_\_\_  
Signature of Individual Submitting Form

\_\_\_\_\_  
Name and title of Individual Submitting Form

---

Telephone Number of Individual Submitting Form

---

Employer of Individual Submitting Form