

Form xxxxDepartment of the Treasury
Internal Revenue Service**Annual Certification for Multiemployer
Defined Benefit Plans**▶ This Form is required to be filed under Internal Revenue Code Section 432(b)(3)
▶ Complete all entries in accordance with the instructions

OMB No. 1545-2111

File with IRS Only

For calendar plan year _____ or fiscal plan year beginning _____ and ending _____

Part I Basic Plan Information

- 1a Name of plan
1b Three-digit plan number (PN)
- 1c Plan sponsor's name
1d Employer identification number (EIN)
- 1e Plan sponsor's telephone number
ZIP Code
1f Plan sponsor's address, city, state,

Part II Plan Actuary's Information

- 2a Plan actuary's name
2b Plan actuary's address, city, state, ZIP Code
- 2c Plan actuary's firm name
2d Plan actuary's firm address, city, state, ZIP Code
- 2e Plan actuary's enrollment number
2f Plan actuary's telephone number

Part III Plan Status

- 3 Check the appropriate box to indicate the plan's Section 432 status
- Neither endangered nor critical Neither endangered nor critical due to special rule in Section 432(b)(5)
- Endangered Seriously endangered
- Critical Critical due to election under Section 432(b)(4)
- Critical and Declining

Part IV Scheduled Progress in Funding Improvement Plan or Rehabilitation Plan

- 4 Check the appropriate box to indicate whether the plan is making the scheduled progress in meeting the requirements of an applicable funding improvement plan (FIP) or rehabilitation plan (RP)

	Yes	No	N/A
Funding Improvement Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rehabilitation Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Sign Here**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this actuarial certification is complete and accurate. As required by Section 432(b)(3)(B)(iii), the projected industry activity is based on information provided by the plan sponsor. The projections are based on reasonable actuarial estimates, assumptions and methods that (other than projected industry activity) offer my best estimate of anticipated experience under the plan.

Actuary's signature_____
Date**For Paperwork Reduction Act Notice, see instructions.**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

The Form xxxx, Annual Certification for Multiemployer Defined Benefit Plans, is used to report the actuarial certification of a multiemployer plan's status. The plan actuary must file this form annually with the IRS to satisfy the reporting requirements of Section 432(b)(3).

The Pension Protection Act of 2006 (PPA), Pub. L. 109-280, added Section 432 to the Internal Revenue Code. Section 432(b) generally provides for a determination by the enrolled actuary for a multiemployer plan as to whether the plan is in endangered status or in critical status for a plan year. Section 432(b)(3) requires the plan actuary to submit a certification each plan year to the Secretary of the Treasury and to the plan sponsor. The plan actuary must certify whether the plan is in endangered status for the plan year; whether the plan is or will be in critical status for the plan year or for any of the succeeding five plan years; and whether the plan is in critical and declining status for the plan year. The certification should include a statement as to when a plan has adopted a funding improvement plan or rehabilitation plan (if applicable) and whether the plan is making the scheduled progress in meeting the requirements of its funding improvement or rehabilitation plan. The actuarial projections, statements, and exhibits that are relevant to the determination of the plan status may be attached to this form.

Who Must File Form

The enrolled actuary of a multiemployer plan must annually certify the plan's status and file this form with the IRS.

When to File

The Form XXXX must be filed no later than the 90th day after the beginning of the plan year for which the certification is made.

Note. If the filing due date falls on a Saturday, Sunday or legal holiday, the Form xxxx may be filed on the next day that is not a Saturday, Sunday or legal holiday.

Where to File

Submit your certification once per year using only one of the following methods.

Mail the form to:

Department of the Treasury
Internal Revenue Service
Employee Plans Compliance Unit (EPCU: 7602)
Room 1700 - 17th Floor
230 S. Dearborn St.
Chicago, IL 60604

Fax the form to EPCU at 855-215-7122

Email the form to EPCU at EPCU@irs.gov with Multiemployer Certification in the subject line

Note. More than one submission will result in duplicate entries. The IRS cannot guarantee security with email submissions.

Who Must Sign

The plan's enrolled actuary must sign and date the Form xxxx.

Penalties

Any failure of the plan actuary to certify the plan's status by the due date specified in Section 432(b)(3)(A) will be treated for purposes of Section 502(c)(2) of the Employee Retirement Income Security Act of 1974 as a failure or refusal by the plan administrator to file the annual report required to be filed with the Secretary under Section 101(b)(1) of the Act. A penalty of up to \$ 1,100 per day applies.

Specific Instructions

Part I - Basic Plan Information

Lines 1a and 1b. Enter the formal name of the plan and the three-digit plan number (PN) assigned to the plan.

Line 1c. Enter the plan sponsor's name.

Line 1d. Enter the nine-digit employer identification number (EIN) assigned to the plan sponsor. Do not use a Social Security number in lieu of an EIN. A plan sponsor without an EIN must apply for an EIN from the IRS using Form xxxx.

Line 1e. Enter the plan sponsor's telephone number.

Line 1f. Enter the plan sponsor's address including the room or suite number, the street address, the name of the city, the two-character abbreviation of the U.S. State or Possession and the ZIP Code. If this is a foreign address, enter the foreign routing code and country name. Do not abbreviate the country name.

Part II - Plan Actuary's Information

Line 2a. Enter the plan actuary's name.

Line 2b. Enter the plan actuary's address including the room or suite number, the street address, the name of the city, the two-character abbreviation of the U.S. State or Possession and the ZIP Code. If this is a foreign address, enter the foreign routing code and country name. Do not abbreviate the country name.

Line 2c. Enter the plan actuary firm's name.

Line 2d. Enter the plan actuary firm's address including the room or suite number, the street address, the name of the city, the two-character abbreviation of the U.S. State or Possession and the ZIP Code. If this is a foreign address, enter the foreign routing code and country name. Do not abbreviate the country name.

Lines 2e and 2f. Enter the plan actuary's enrollment number and telephone number.

Part III - Plan Status

Line 3. Check the appropriate box to indicate the plan's status. See Section 432(b) for determination of the plan's status.

A plan is in endangered status if the plan is not in critical status and, as of the beginning of the plan year, (1) the plan's funded percentage for the plan year is less than 80%, or (2) the plan has an accumulated funding deficiency for the plan year or is projected to have an accumulated funding deficiency in any of the six succeeding plan years

(taking into account amortization extensions under Section 431(d)). Under Section 432(j), a plan's funded percentage is the percentage determined by dividing the value of the plan's assets by the accrued liability of the plan.

A plan is in seriously endangered status if the plan is in endangered status and the plan's funded percentage for such plan year is less than 80% and the endangered plan has an accumulated funding deficiency for such plan year (or is projected to have such an accumulated funding deficiency for any of the six succeeding plan years), taking into account any extension of amortization periods under Section 431(d).

A plan is in critical status for a plan year if it meets any of four specified tests under Section 432(b)(2)(A), (B), (C), and (D).

The plan sponsor of a multiemployer plan that is not in critical status for a plan year but that is projected by the plan actuary to be in critical status in any of the succeeding five plan years may, not later than 30 days after the date of the certification, elect for the plan to be in critical status effective for the current plan year. The plan year in which the plan sponsor elects to be in critical status will be treated as the first year in which the plan is in critical status, regardless of the date on which the plan first satisfies the criteria for critical status, and a plan that is in critical status under this paragraph will not emerge from critical status except in accordance with Section 432 (e)(4)(B).

A plan is in critical and declining status if the plan is in critical status for a plan year and the plan is projected to become insolvent within the meaning of Section 418E during the current plan year or any of the 14 succeeding plan years (19 succeeding plan years if the plan has a ratio of inactive participants to active participants that exceeds 2 to 1 or if the funded percentage of the plan is less than 80%).

In making the determinations and projections applicable under the endangered and critical status rules, the plan actuary must make projections for the current and succeeding plan years of the current value of the assets of the plan and the present value of all liabilities to participants and beneficiaries under the plan for the current plan year as of the beginning of the year. The actuary's projections must be based on reasonable actuarial estimates, assumptions and methods that offer the actuary's best estimate of anticipated experience under the plan. Any projection of activity in the industry or industries covered by the plan, including future covered employment and contribution levels, must be based on information provided by the plan sponsor, and the plan sponsor must act reasonably and in good faith. The projected present value of liabilities as of the beginning of the year must be based on either the most recent actuarial statement required with respect to the most recently filed annual report or the actuarial valuation for the preceding plan year.

Part IV - Scheduled Progress in Funding Improvement Plan or Rehabilitation Plan

Line 4. Check the appropriate box to indicate whether the plan is making the scheduled progress in meeting the requirements of an applicable funding improvement plan or rehabilitation plan. If the actuarial certification is with respect to a plan year that is within the plan's funding improvement period or rehabilitation period arising from a prior certification of endangered or critical status, the actuary must certify whether the plan is making scheduled progress in meeting the requirements of its funding improvement or rehabilitation plan.

Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 432(b)(3)(A) requires an actuarial certification of whether a multiemployer plan is in endangered status, and whether a multiemployer plan is or will be in critical status, for each plan year. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 45 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you.

You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send the form to this address.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained if their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.