POST-EVENT NOTICE OF REPORTABLE EVENTS

PBGC Form 10
OMB Control No.
1212-0013 Expires XX/XX/XX

This form is for illustrative purposes only. Form 10 reportable event information should be submitted to PBGC using the e-filing portal: efilingportal.pbgc.gov. For questions regarding this form, contact (202) 229-4070 or post- event.report@pbgc.gov.

IDENTIFYING INFORMATION

Plan name

Name of filer

Street address of filer

City, State, Zip

EIN of contributing sponsor

Plan number

Filer is:
- ☐ Plan administrator
- ☐ Contributing sponsor

Name of authorized contact at filer

Title of contact

Email address of contact

Street address of contact

City, State, Zip

Telephone number of contact

Ext

REPORTABLE EVENTS

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

- ☐ Active participant reduction
- ☐ Failure to make required contributions under $1M
- ☐ Inability to pay benefits when due
- ☐ Distribution to a substantial owner
- ☐ Transfer of benefit liabilities
- ☐ Change in controlled group
- ☐ Liquidation
- ☐ Extraordinary dividend or stock redemption
- ☐ Application for minimum funding waiver
- ☐ Loan Default
- ☐ Insolvency or similar settlement

BRIEF DESCRIPTION

Briefly describe the pertinent facts relating to each event.

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

INFORMATION REQUIRED TO BE FILED

Check box to indicate the item is attached. If not attached, explain in the Missing Information section on next page.

Active Participant Reduction

- ☐ *Single cause event* - statement explaining the cause of the reduction (e.g., facility shutdown or sale, discontinued operations, winding down of the company, or reduction in force)
- ☐ *Attrition event* - statement of factors involved in the attrition (e.g., frozen plan, aging workforce, improved operational efficiencies that do not require replacing departing active participants, or single causes that do not meet the reporting threshold of a single-cause event)
- ☐ Number of active participants at the date the event occurs and at the beginning of the plan year in which the event occurred
- ☐ Description of the plan's controlled group structure, including the name of each controlled group member
- ☐ Actuarial Information (see instructions)
- ☐ Company financial information (see instructions)

Failure to Make Required Contributions

- ☐ Due date and amount of the missed contribution
- ☐ Due date and amount of the next payment due
- ☐ Due date and amount 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)
- ☐ Evidence of any amount paid related to the missed contribution (cancelled check, wire transfer, asset statement)
- ☐ Reason contribution was not made by due date
- ☐ 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 instructions)
- ☐ Company financial information (see instructions)

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)
- ☐ Most recent pension plan document(s)
- ☐ The Internal Revenue Service Determination Letter indicating the plan is a covered plan, if applicable
- ☐ Description of the plan's controlled group structure, including the name of each controlled group member
- ☐ Actuarial Information (see instructions)
- ☐ Company financial information (see instructions)

Distribution to a Substantial Owner

- ☐ Name, address and phone number of person receiving the distribution(s)
- ☐ Amount, form and date of each distribution
- ☐ Reason for distribution
- ☐ Description of the plan's controlled group structure, including the name of each controlled group member
- ☐ Actuarial Information (see instructions)
- ☐ Company financial information (see instructions)

Transfer of Benefit Liabilities

- ☐ Name, contributing sponsor, EIN/PN, and contact information of transferee plan(s)
- ☐ Description of the transferor and transferee's controlled group structures, including the name of each controlled group member
- ☐ 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 (liabilities and participants should be broken down by status - active, term vested, and retirees)
- ☐ Financial Information for the transferor and transferee's controlled group (see instructions)
- ☐ Actuarial Information (see instructions)

Change in 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
- ☐ Financial Information for the old and new controlled group (see instructions)
- ☐ Actuarial Information (see instructions)

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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 instructions)
- ☐ Company financial information (see instructions)
- ☐ If the plan sponsor resolves to cease all revenue-generating business operations, sell substantially all its assets, or otherwise effect or implement its complete liquidation, also provide:
  - Date on which such resolution was made
  - Mostrecent pension plan document(s)
  - Address of each controlled group member
  - The Internal RevenueService 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
- ☐ Description of the plan's controlled group structure, including the name of each controlled group member
- ☐ Actuarial Information (see instructions)
- ☐ Company financial information (see instructions)

Application for Minimum Funding Waiver

- ☐ Copy of waiver application, with all attachments
- ☐ Minimum funding projections for the next 5 years (with and without the waiver) including all details supporting the calculations and all assumptions, to the extent not included in the waiver application

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 any notice of acceleration from lender, any notice of forbearance, or loan agreement amendment or waiver
- ☐ Description of any cross-defaults or anticipated cross-defaults
- ☐ Description of the plan's controlled group structure, including the name of each controlled group member
- ☐ Actuarial Information (see instructions)
- ☐ Company financial information (see instructions)

Insolvency 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 instructions)
- ☐ Company financial information (see instructions)

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MISSING INFORMATION

If all the required information has not been submitted with this Form 10, you must explain below.

FILING INFORMATION

Date of Event

Notice Due Date

Notice Filing Date (if late, explain below)

REASON FOR LATE FILING OR EXTENSION CLAIMED

If filing is late or an extension is claimed, explain below. See the instructions for when an extension may be claimed for an Active Participant Reduction event or a Liquidation event.

CERTIFICATION

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

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