

**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

Go to [www.irs.gov/Form5330](http://www.irs.gov/Form5330) for instructions and the latest information.

Filer tax year beginning _____, _____ and ending _____, _____	
<b>A</b> Name of filer (see instructions)  Number, street, and room or suite no. (If a P.O. box or foreign address, see instructions.)  City or town, state or province, country, and ZIP or foreign postal code	<b>B</b> Filer's identifying number (Enter either the EIN or SSN, but not both. See instructions.)  Employer identification number (EIN)  Social security number (SSN)
<b>C</b> Name of plan	<b>E</b> Plan sponsor's EIN
<b>D</b> Name and address of plan sponsor	<b>F</b> Plan year ending (MM/DD/YYYY)
<b>H</b> If this is an <b>amended return</b> , check here <input type="checkbox"/>	<b>G</b> Plan number

**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)	FOR IRS USE ONLY		
<b>1</b> Section 4972 tax on nondeductible contributions to qualified plans (from Schedule A, line 12)	161	<b>1</b>	
<b>2</b> Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts (from Schedule B, line 12)	164	<b>2</b>	
<b>3a</b> Section 4975(a) tax on prohibited transactions (from Schedule C, line 3)	159	<b>3a</b>	
<b>b</b> Section 4975(b) tax on failure to correct prohibited transactions	224	<b>3b</b>	
<b>4</b> Section 4976 tax on disqualified benefits for funded welfare plans	200	<b>4</b>	
<b>5a</b> Section 4978 tax on ESOP dispositions	209	<b>5a</b>	
<b>b</b> The tax on line 5a is a result of the application of: <input type="checkbox"/> Sec. 664(g) <input type="checkbox"/> Sec. 1042		<b>5b</b>	
<b>6</b> Section 4979A tax on certain prohibited allocations of qualified ESOP securities or ownership of synthetic equity	203	<b>6</b>	
<b>7 Total Section A taxes.</b> Add lines 1 through 6. Enter here and on Part II, line 17		<b>7</b>	

Section B. Taxes that are reported by the 15th day of the 10th month after the last day of the plan year			
<b>8a</b> Section 4971(a) tax on failure to meet minimum funding standards (from Schedule D, line 2)	163	<b>8a</b>	
<b>b</b> Section 4971(b) tax for failure to correct minimum funding standards	225	<b>8b</b>	
<b>9a</b> Section 4971(f)(1) tax on failure to pay liquidity shortfall (from Schedule E, line 4)	226	<b>9a</b>	
<b>b</b> Section 4971(f)(2) tax for failure to correct liquidity shortfall	227	<b>9b</b>	
<b>10a</b> Section 4971(g)(2) tax on failure to comply with a funding improvement or rehabilitation plan (see instructions)	450	<b>10a</b>	
<b>b</b> Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status (from Schedule F, line 1c)	451	<b>10b</b>	
<b>c</b> Section 4971(g)(4) tax on failure to adopt rehabilitation plan (from Schedule F, line 2d)	452	<b>10c</b>	
<b>d</b> Section 4971(h) tax on failure of a CSEC plan sponsor to adopt funding restoration plan (from Schedule L, line 2)	453	<b>10d</b>	

Section B1. 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			
<b>11</b> Section 4977 tax on excess fringe benefits (from Schedule G, line 4)	201	<b>11</b>	
<b>12 Total Section B taxes.</b> Add lines 8a through 10d or 11. Enter here and on Part II, line 17		<b>12</b>	

Section C. Tax that is reported by the last day of the 15th month after the end of the plan year			
<b>13</b> Section 4979 tax on excess contributions to certain plans (from Schedule H, line 2). Enter here and on Part II, line 17	205	<b>13</b>	

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**

<b>14</b> 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 . . . . .	204	<b>14</b>	
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**Section E. Tax that is reported by the last day of the month following the month in which the failure occurred**

<b>15</b> 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 . . . . .	228	<b>15</b>	
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**Section F. Taxes reported on or before the 15th day of the 5th month following the close of the entity manager's tax year during which the plan became a party to a prohibited tax shelter transaction**

<b>16</b> Section 4965 tax on prohibited tax shelter transactions for entity managers (from Schedule K, line 2). Enter here and on Part II, line 17 . . . . .	237	<b>16</b>	
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**Part II Tax Due**

<b>17</b> Enter the amount from Part I, line 7, 12, 13, 14, 15, or 16 (whichever is applicable) . . . . .	<b>17</b>		
<b>18</b> Enter the amount of tax paid with Form 5558 or any other tax paid prior to filing this return . . . . .	<b>18</b>		
<b>19 Tax due.</b> Subtract line 18 from line 17. If the result is greater than zero, enter here . . . . .	<b>19</b>		

**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 Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

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)**

1	Total contributions for your tax year to your qualified employer plan (under section 401(a), 403(a), 408(k), or 408(p)) . . . . .		<b>1</b>
2	Amount allowable as a deduction under section 404 . . . . .		<b>2</b>
3	Subtract line 2 from line 1 . . . . .		<b>3</b>
4	Enter amount of any prior year nondeductible contributions made for years beginning after 12/31/86 . . . . .	<b>4</b>	
5	Amount of any prior year nondeductible contributions for years beginning after 12/31/86 returned to you in this tax year for any prior tax year . . . . .	<b>5</b>	
6	Subtract line 5 from line 4 . . . . .	<b>6</b>	
7	Amount of line 6 carried forward and deductible in this tax year . . . . .	<b>7</b>	
8	Subtract line 7 from line 6 . . . . .		<b>8</b>
9	Tentative taxable excess contributions. Add lines 3 and 8 . . . . .		<b>9</b>
10	Nondeductible section 4972(c)(6) or (7) contributions exempt from excise tax . . . . .		<b>10</b>
11	Taxable excess contributions. Subtract line 10 from line 9 . . . . .		<b>11</b>
12	Multiply line 11 by 10%. Enter here and on Part I, line 1 . . . . .		<b>12</b>

**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)**

1	Total amount contributed for current year less rollovers. See instructions . . . . .		<b>1</b>
2	Amount excludable from gross income under section 403(b). See instructions . . . . .		<b>2</b>
3	Current year excess contributions. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .		<b>3</b>
4	Prior year excess contributions not previously eliminated. If zero, go to line 8 . . . . .		<b>4</b>
5	Contribution credit. If line 2 is more than line 1, enter the excess; otherwise, enter -0- . . . . .		<b>5</b>
6	Total of all prior years' distributions out of the account included in your gross income under section 72(e) and not previously used to reduce excess contributions . . . . .		<b>6</b>
7	Adjusted prior years' excess contributions. Subtract the total of lines 5 and 6 from line 4 . . . . .		<b>7</b>
8	Taxable excess contributions. Add lines 3 and 7 . . . . .		<b>8</b>
9	Multiply line 8 by 6% . . . . .		<b>9</b>
10	Enter the value of your account as of the last day of the year . . . . .		<b>10</b>
11	Multiply line 10 by 6% . . . . .		<b>11</b>
12	<b>Excess contributions tax.</b> Enter the lesser of line 9 or line 11 here and on Part I, line 2 . . . . .		<b>12</b>





Name of filer:

Filer's identifying number:

Schedule F. Tax on Multiemployer Plans in Endangered or Critical Status (Sections 4971(g)(3) and 4971(g)(4)) Reported by the 15th day of the 10th month after the last day of the plan year

Table with 4 main rows and sub-rows (a, b, c, d) for each. Columns include line numbers, descriptions, and sub-column numbers (1a, 1b, 1c, 2a, 2b, 2c, 2d).

Schedule G. Tax on Excess Fringe Benefits (Section 4977) 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

Table with 4 rows. Columns include line numbers, descriptions, and sub-column numbers (3, 4).

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 rows. Columns include line numbers, descriptions, and sub-column numbers (1, 2).

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 rows. Columns include line numbers, descriptions, and sub-column numbers (3).

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 rows. Columns include line numbers, descriptions, and sub-column numbers (4, 5).

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 tax year during which the plan became a party to a prohibited tax shelter transaction

Table with 2 rows. Columns include line numbers, descriptions, and sub-column numbers (2).

Schedule L. Tax on Failure of a CSEC Plan Sponsor To Adopt Funding Restoration Plan (Section 4971(h)) Reported by the 15th day of the 10th month after the last day of the plan year

Table with 2 rows. Columns include line numbers, descriptions, and sub-column numbers (2).