Form **5330** (Rev. December 2022) Department of the Treasury Internal Revenue Service

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 for	instructions and the latest information.
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Filer	tax year beginning ,	and ending	3
Α	Name of filer (see instructions)		B Filer's identifying number (Enter either the EIN or SSN, but not both. See instructions.)
	Number, street, and room or suite no. (If a P.O. box or foreign address, see instruction	ns.)	Employer identification number (EIN)
	City or town, state or province, country, and ZIP or foreign postal code		Social security number (SSN)
С	Name of plan		E Plan sponsor's EIN
D	Name and address of plan sponsor		F Plan year ending (MM/DD/YYYY)
н	If this is an amended return , check here		G Plan number

Part I Taxes. You can only complete one section of Part I for each Form 5330 filed. See instructions.

	on A. Taxes that are reported by the last day of the 7th month after the end of the tax year e employer (or other person who must file the return)	FOR IRS USE ONLY		
1	Section 4972 tax on nondeductible contributions to qualified plans (from Schedule A, line 12) .	161	1	
2	Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts (from Schedule B, line 12)	164	2	
3a b	Section 4975(a) tax on prohibited transactions (from Schedule C, line 3)	159 224	3a 3b	
4	Section 4976 tax on disqualified benefits for funded welfare plans	200	4	
5a b	Section 4978 tax on ESOP dispositions	209	5a 5b	
6	Section 4979A tax on certain prohibited allocations of qualified ESOP securities or ownership of synthetic equity	203	6	
7	Total Section A taxes. Add lines 1 through 6. Enter here and on Part II, line 17		7	
Section	on B. Taxes that are reported by the 15th day of the 10th month after the last day of the plan y	ear		
8a	Section 4971(a) tax on failure to meet minimum funding standards (from Schedule D, line 2)	163	8a	
b	Section 4971(b) tax for failure to correct minimum funding standards	225	8b	
9a	Section 4971(f)(1) tax on failure to pay liquidity shortfall (from Schedule E, line 4)	226	9a	
b	Section 4971(f)(2) tax for failure to correct liquidity shortfall	227	9b	
10a	Section 4971(g)(2) tax on failure to comply with a funding improvement or rehabilitation plan (see instructions)	450	10a	
b	Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status (from Schedule F, line 1c)	451	10b	
С	Section 4971(g)(4) tax on failure to adopt rehabilitation plan (from Schedule F, line 2d)	452	10c	
d	Section 4971(h) tax on failure of a CSEC plan sponsor to adopt funding restoration plan (from			
	Schedule L, line 2)		10d	
	on B1. Tax that is reported by the last day of the 7th month after the end of the calendar year i fits were paid to the employer's employees	n whi	ch th	e excess fringe
11	Section 4977 tax on excess fringe benefits (from Schedule G, line 4)	201	11	
40	Tetal Ocentics Discuss. Add lines Oc therein 40d and 4. Extendence and an Dest II. line 47.		10	

12	Total Section B taxes. Add lines ba through Tud or TT. Enter here and on Part II, line T7		12	1
Sectio	on C. Tax that is reported by the last day of the 15th month after the end of the plan year	_		

	ware Ast and Demonstral Deduction Ast Nation and instructions		
	and on Part II, line 17	205	13
13	Section 4979 tax on excess contributions to certain plans (from Schedule H, line 2). Enter here		

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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Name	of filer	:		Filer's id	entifying n	umbe	er:
Sectio	on D. T	ax that is reported by the last day	y of the month following the mon	th in which the re	eversion o	ccur	red
14		on 4980 tax on reversion of qualific here and on Part II, line 17			· · ·	14	
Sectio		ax that is reported by the last day				irred	
15		on 4980F tax on failure to provide dule J, line 5). Enter here and on Pa				15	
		axes reported on or before the 15 h the plan became a party to a pr		g the close of the	entity ma	nage	er's tax year
16		on 4965 tax on prohibited tax she). Enter here and on Part II, line 17				16	
Part	II	Tax Due					
17	Enter	the amount from Part I, line 7, 12, ⁻	3, 14, 15, or 16 (whichever is appli	cable)		17	
18	Enter	the amount of tax paid with Form 5	558 or any other tax paid prior to fi	ling this return .		18	
19	Tax c	lue. Subtract line 18 from line 17. If	5			19	
Sign Here			ave examined this return, including accompan Declaration of preparer (other than taxpayer) i				
		Your signature	Ir signature Telephone number			Date	•
Paid	oror	Print/Type preparer's name	Preparer's signature	Date	Check Self-employ		PTIN
Prep		Firm's name	•		Firm's EIN		
Use		Firm's address			Phone no.		

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

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

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Schedule C. Tax on Prohibited Transactions (Section 4975) (see instructions) 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)

Is the excise tax a result of a prohibited transaction that was (box "a" or box "b" must be checked):
a □ discrete
b □ other than discrete (a lease or a loan)

(a) Transaction number	(b) Date of transaction (see instructions)	(c) Description of prohibited transaction	(d) Amount involved in prohibited transaction (see instructions)	(e) Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions))
<i>(i)</i>				
(ii)				
<i>(iii)</i>				
(iv)				
(v)				
(vi)				
(vii)				
(viii)				
(ix)				
(x)				
(xi)				
(xii)				
	amounts in column	(e); enter here and on Part I, line 3a	3	
4 Hav	e you corrected all of	f the prohibited transactions that you are reporting of e next page. If "No," attach statement. See instruction	n this return? If "Yes," cor	

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Name of filer:

Filer's identifying number:

Schedule C. Tax on Prohibited Transactions (Section 4975) 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) (continued)

5 Complete the table below, if applicable, of other participating disqualified persons and description of correction. See instructions.

(a) Item no. from line 2	(b) Name and address of disqualified person	(c) EIN or SSN	(d) Date of correction	(e) Description of correction

Schedule D. Tax on Failure To Meet Minimum Funding Standards (Section 4971(a)) Reported by the 15th day of the 10th month after the last day of the plan year

1	Aggregate unpaid required contributions (accumulated funding deficiency for multiemployer plans).	
	See instructions	1
2	Multiply line 1 by 10% (5% for multiemployer plans). Enter here and on Part L line 8a	2

Schedule E. Tax on Failure To Pay Liquidity Shortfall (Section 4971(f)(1)) Reported by the 15th day of the 10th month after the last day of the plan year

			(a) 1st Quarter	(b) 2nd Quarter	(c) 3rd Quarter	(d) 4th Qua	rter	(e) Total (add cols. a–d for line 3)
1	Amount of shortfall	1						
2	Shortfall paid by the due date	2						
3	Net shortfall amount	3						
4	Multiply line 3, column (e), by 10%. Ente	er her	e and on Part I,	line 9a			4	

Name of filer:

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

1	Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status.		
а	Enter the amount of contributions necessary to meet the applicable benchmarks or requirements	1a	
b	Enter the amount of the accumulated funding deficiency		
с	Multiply the greater of line 1a or line 1b by 5%. Enter the result here and on Part I, line 10b	1c	
2	Section 4971(g)(4) tax on failure to adopt rehabilitation plan.		
а	Enter the amount of the excise tax on the accumulated funding deficiency under section 4971(a)(2) from		
	Schedule D, line 2	2a	
b	Enter the number of days during the tax year which are included in the period beginning on the first		
	day following the close of the 240-day period and ending on the day the rehabilitation plan is		
	adopted		
С	Multiply line 2b by \$1,100	2c	
d	Enter the greater of line 2a or line 2c here and on Part I, line 10c	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

1	Did you make an election to be taxed under section 4977?		
2	If "Yes," enter the calendar year (YYYY) in which the excess fringe benefits were paid:		
3	If line 1 is "Yes," enter the excess fringe benefits on this line. See instructions	3	
4	Enter 30% of line 3 here and on Part I, line 11	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

1	Enter the amount of an excess contribution under a cash or deferred arrangement that is part of a plan		
	qualified under section 401(a), 403(a), 403(b), 408(k), or 501(c)(18) or excess aggregate contributions .	1	
2	Multiply line 1 by 10% and enter here and on Part I, line 13	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

1	Date reversion occurred		. MM DD	YY		
2a	Employer reversion amount: b		Excise tax rate (20% or 50%):			
3	Multiply line 2a by line 2b and enter the amount here an	nd	on Part I, line 14		 3	
4	Explain below why you qualify for a 20% rather than a 5	509	% excise tax rate:			

- _____

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

1	Enter the number of applicable individuals who were not provided ERISA section 204(h) notice:		
2	Enter the effective date of the amendment MM DD YY		
3	Enter the number of days in the noncompliance period:		
4	Enter the total number of failures to provide ERISA section 204(h) notice. See instructions	4	
5	Multiply line 4 by \$100. Enter here and on Part I, line 15	5	
6	Provide a brief description of the failure, and of the correction, if any:		

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

- 1 Enter the number of prohibited tax shelter transactions you caused the same plan to be a party to:
- 2 Multiply line 1 by \$20,000. Enter the result here and on Part I, line 16

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

1	Enter the number of days during the tax year which are included in the period beginning on the day
	following the close of the 180-day period described in section 433(j)(3) and ending on the day on
	which the funding restoration plan is adopted
2	Multiply line 1 by \$100. Enter the result here and on Part I, line 10d



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