

Under Section 6039D of the Internal Revenue Code

1992

File as an attachment to Form 5500 or 5500-C/R.

This Form is NOT Open to Public Inspection

Department of the Treasury Internal Revenue Service

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 5500 or 5500-C/R.

For the calendar plan year 1992 or fiscal plan year beginning , 1992, and ending , 19
1a Name of sponsor (employer if for a single employer plan) 1b Employer identification number
1c Plan name 1d Plan number

- 2 Check the Internal Revenue Code section which describes this fringe benefit plan:
a 120 (Group legal services plan) b 125 (Cafeteria plan) c 127 (Educational assistance program)
3 Enter the total number of employees of the employer
4 Enter the total number of employees eligible to participate in the plan
5 Enter the total number of employees participating in the plan. (See instructions.)
6 Enter the total costs of the fringe benefit plan for the plan year. (See instructions.)
7 Did the fringe benefit plan terminate in this plan year? (See instructions.) Yes No

Caution: When this schedule was printed, the provisions of Code sections 120 and 127 had expired and were not yet extended beyond June 30, 1992.

General Instructions

File Schedule F (Form 5500) for a fringe benefit plan that maintains:

- A group legal services plan described in Code section 120,
A cafeteria plan described in Code section 125,
An educational assistance program described in Code section 127.

Note: Do not file Schedule F for an educational assistance program that provides only job-related training which is deductible as an ordinary and necessary business expense under Code section 162.

Fringe benefit plans filing only to satisfy the requirements of Code

section 6039D(a) must complete page 1, Form 5500 (or Form 5500-C/R), items 1a through 5c and 6d and attach Schedule F (Form 5500). These two pages are filed as the plan's annual information return. Do not file Schedule A, B, C, E, P, or SSA.

Employers filing the same Form 5500 (or Form 5500-C/R) for both a welfare benefit plan and a fringe benefit plan must complete all the welfare and fringe benefit plan questions on Form 5500 (or Form 5500-C/R), including items 6a and 6d, and attach Schedule F (Form 5500).

Specific Instructions

Line 5. For purposes of Code section 6039D, fringe benefit plan "participant" means any individual who, for a plan year, has had at least one dollar excluded from income by reason of Code section 120, 125, or 127.

Line 6. Total costs of the fringe benefit plan include the administrative expenses as well as the expenses incurred to provide for the benefits under the plan but not expenses for the payment of benefits under the plan. Do not include overhead expenses such as utilities and photocopying expenses. Also, if you are filing as an educational assistance program described in Code section 127, do not include expenses for job-related training which is deductible as an ordinary and necessary expense under Code section 162.

Line 7. Do not complete this line if the return/report is filed for both a welfare plan and a fringe benefit plan that has terminated during this plan year. Enter the termination information on line 9a and 9b of the applicable Form 5500 or Form 5500-C/R.