

If you are filing this form for an amended Form 5500, 5500-C/R, or 5500-EZ, check this box

1a Name and address of plan sponsor (employer if for a single-employer plan)	1b Employer identification number : : :
2a Name and address of plan administrator (if same as plan sponsor, enter "same")	2b Administrator's employer identification no. : :

Return/Report Information

3 Name of plan _____

4 Enter the three-digit plan number _____ ▶

5 Total assets at the end of the plan year _____ \$

6a Is Schedule B (Form 5500) required? Yes No

b If the actuary wants to receive a printed copy of the Schedule B, check this box

Declaration of Employer/Plan Sponsor, Administrator, Fiduciary, Actuary, and Accountant

Under penalties of perjury, I declare that the above information agrees with the corresponding information on my 1998 employee benefit plan information return/report. I have also examined a copy of the return/report being filed electronically or on magnetic media with the Internal Revenue Service, including the accompanying schedules and statements. To the best of my knowledge and belief, the return/report is true, correct, and complete.

If I am not the transmitter, I consent that my return/report, including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by our return transmitter. I also consent to the IRS sending my Electronic Return Originator (ERO) and/or transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return is delayed, I authorize the IRS to disclose to my ERO and/or transmitter the reason(s) for the delay.

Please Sign Here

▶ Signature of employer/plan sponsor	Date
▶ Signature of plan administrator	Date
▶ Signature of fiduciary	Date

To the best of my knowledge, the information supplied in this schedule and on the accompanying statements, if any, is complete and accurate, and in my opinion each assumption used in combination, represents my best estimate of anticipated experience under the plan. Furthermore, in the case of a plan other than a multiemployer plan, each assumption used (a) is reasonable (taking into account the experience of the plan and reasonable expectations), or (b) would, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption were reasonable. In the case of a multiemployer plan, the assumptions used, in the aggregate, are reasonable (taking into account the experience of the plan and reasonable expectations).

▶ Signature of actuary	Date
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I have reviewed the audit report, and related statements and schedules, included as part of this Annual Return/Report Form 5500 being filed electronically or on magnetic media with the Internal Revenue Service, and, as preparer of the audit report, consent to its inclusion as part of this filing.

▶ Signature of independent qualified public accountant	Date
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Declaration of Transmitter

If the transmitter also prepared the return/report, check this box

I declare that the employee benefit plan information return is based on all information of which I have knowledge. A copy of all forms and information to be filed with the Internal Revenue Service has been (or will be) provided to the taxpayer.

Transmitter's signature ▶ Date ▶

Address ▶ ZIP Code ▶

General Instructions

Purpose of Form

Form 8453-E is the signature document that completes the filing of an employee benefit plan return/report transmitted via electronic or magnetic media.

Form 8453-E is used to:

- Authenticate the electronic/magnetic media Form 5500, 5500-C/R, 5500-EZ, and related schedules.
- Transmit the signature of the employer/plan sponsor, plan administrator, fiduciary, actuary, and the signature of the return transmitter.
- Transmit any accompanying paper schedules and statements.
- Authorize the participant to transmit via a third-party transmitter.
- Authorize the transmitter to file the return on behalf of the employer/plan sponsor.

How To File

There are specific guidelines to follow when filing Form 5500, 5500-C/R, and 5500-EZ. Get **Pub. 1507**, Procedures for Electronic/Magnetic Media Filing of Forms 5500, 5500-C/R, and 5500-EZ, for details.

Multiple-Return Filing

A single signature may be used to transmit several returns if a representative is authorized to sign each employee benefit plan return/report. A Multiple Return Control Record may be used with Form 8453-E to transmit the authorized signature. See Pub. 1507 for more details.

When To File

An employee benefit plan return/report must be filed by the last day of the 7th month after the plan year ends. This filing date also applies to returns filed electronically or on magnetic media. For returns filed electronically, the transmitter must send the signed Form 8453-E the same day the transmission is made. For returns filed on magnetic media, the transmitter must send the signed Form 8453-E in the same package with the magnetic media.

Where To File

Send Form 8453-E to:
Internal Revenue Service
Attention: EFU (EPMF)
Stop 37
P.O. Box 30309, A.M.F.
Memphis, TN 38130.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the law as specified in ERISA and Internal Revenue Code sections 6039D, 6047(e), 6057(b), and 6058(a). You are required to give us the information. We need it to determine whether the plan is operating according to the law.

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 as long as the contents

may become material in the administration of ERISA or the Internal Revenue Code. Generally, the Form 5500 series return/reports and some of the related schedules are open to public inspection. However, Schedules E, F, and SSA (Form 5500) are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	7 min.
Learning about the law or the form	5 min.
Preparing the form	22 min.
Copying, assembling, and sending the form to the IRS	20 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 Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

DO NOT send this form to this office. Instead, see **Where To File** on this page.

