

8 Funding standard account and other information:

- a Accrued liability as determined for funding standard account as of (enter date) ▶
- b Value of assets as determined for funding standard account as of (enter date) ▶
- c Unfunded liability for spread-gain methods with bases as of (enter date) ▶
- d (i) Actuarial gains or (losses) for period ending ▶
(ii) Shortfall gains or (losses) for period ending ▶
- e Amount of contribution certified by the actuary as necessary to reduce the funding deficiency to zero, from 9o or 10h (or the attachment for 4b if required)

9 Funding standard account statement for this plan year ending ▶

Charges to funding standard account:

- a Prior year funding deficiency, if any
- b Employer's normal cost for plan year as of mo. day yr.
- c Amortization charges:

	Balance
(i) Funding waivers (outstanding balance as of mo. day yr. ▶ \$)
(ii) Other than waivers (outstanding balance as of mo. day yr. ▶ \$)
- d Interest as applicable on a, b, and c
- e Additional funding charge, if applicable (see line 13, page 3)
- f Additional interest charge due to late quarterly contributions
- g Total charges (add a through f)

Credits to funding standard account:

- h Prior year credit balance, if any
- i Employer contributions (total from column (b) of item 7)
- j Amortization credits (outstanding balance as of mo. day yr. ▶ \$)
- k Interest as applicable to end of plan year on h, i, and j
- l Miscellaneous credits:
 - (i) FFL credit before reflecting 150% of current liability component
 - (ii) Additional credit due to 150% of current liability component
 - (iii) Waived funding deficiency
 - (iv) Total
- m Total credits (add h through l)

Balance:

- n Credit balance: if m is greater than g, enter the difference
- o Funding deficiency: if g is greater than m, enter the difference.

Reconciliation:

- p Current year's accumulated reconciliation account:
 - (i) Due to additional funding charge as of the beginning of the plan year
 - (ii) Due to additional interest charges as of the beginning of the plan year
 - (iii) Due to waived funding deficiency:
 - (a) Reconciliation outstanding balance as of mo. day yr.
 - (b) Reconciliation amount (9c(i) balance minus 9p(iii)(a))
 - (iv) Total as of mo. day yr.

10 Alternative minimum funding standard account (omit if not used):

- a Was the entry age normal cost method used to determine entries in line 9, above Yes No
If "No," do not complete b through h.
- b Prior year alternate funding deficiency, if any
- c Normal cost
- d Excess, if any, of value of accrued benefits over market value of assets
- e Interest on b, c, and d
- f Employer contributions (total from columns (b) of item 7)
- g Interest on f
- h Funding deficiency: if the sum of b through e is greater than the sum of f and g, enter difference

