

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	<input checked="" type="checkbox"/> single-employer plan <input type="checkbox"/> multiple-employer plan (not multiemployer) <input type="checkbox"/> one-participant plan
B This return/report is for:	<input type="checkbox"/> first return/report <input checked="" type="checkbox"/> final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> short plan year return/report (less than 12 months)
C Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan IB BEER ASSOCIATES INC RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 01/01/2002
2a Plan sponsor's name and address (employer, if for single-employer plan) IB BEER ASSOCIATES INC 782 HAMPTON ROAD WOODMERE, NY 11598	2b Employer Identification Number (EIN) 11-2558970
	2c Plan sponsor's telephone number 516-593-2270
	2d Business code (see instructions) 722300
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") IB BEER ASSOCIATES INC 782 HAMPTON ROAD WOODMERE, NY 11598	3b Administrator's EIN 11-2558970
	3c Administrator's telephone number 516-593-2270
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 5
b Total number of participants at the end of the plan year	5b 0
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information
7 Plan Assets and Liabilities	
	(a) Beginning of Year (b) End of Year
a Total plan assets	7a 1401345 0
b Total plan liabilities	7b
c Net plan assets (subtract line 7b from line 7a)	7c 1401345 0
8 Income, Expenses, and Transfers for this Plan Year	
	(a) Amount (b) Total
a Contributions received or receivable from:	
(1) Employers	8a(1) 261000
(2) Participants	8a(2)
(3) Others (including rollovers)	8a(3)
b Other income (loss)	8b 152563
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c 413563
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d 1814908
e Certain deemed and/or corrective distributions (see instructions)	8e
f Administrative service providers (salaries, fees, commissions)	8f
g Other expenses	8g
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h 1814908
i Net income (loss) (subtract line 8h from line 8c)	8i -1401345
j Transfers to (from) the plan (see instructions)	8j

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 1H 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**Part V Compliance Questions**

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		150000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☒ Yes ☐ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** _____

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☒ Yes ☐ No

c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2010	IRA BEER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan IB BEER ASSOCIATES INC RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF IB BEER ASSOCIATES INC	D Employer Identification Number (EIN) 11-2558970
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2009	
2 Assets:	
a Market value	2a 1401345
b Actuarial value	2b 1401345
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 0 0
b For terminated vested participants	3b 0 0
c For active participants:	
(1) Non-vested benefits	3c(1) 0
(2) Vested benefits	3c(2) 1512910
(3) Total active	3c(3) 5 1512910
d Total	3d 5 1512910
4 If the plan is at-risk, check the box and complete items (a) and (b)	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 6.22 %
6 Target normal cost	6 2000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		10/05/2010
ARNOLD I. MERENSTEIN	Signature of actuary	Date
ARNOLD MERENSTEIN PENS CONSULTANT	Type or print name of actuary	08-03567
1135 EAST 19TH STREET BROOKLYN, NY 11230	Firm name	Most recent enrollment number
		718-338-4681
		Telephone number (including area code)
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	45000	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	8981	0
9 Amount remaining (Item 7 minus item 8).....	36019	0
10 Interest on item 9 using prior year's actual return of <u>-3.49</u> %	-1257	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>5.92</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	34762	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	92.62 %
15 Adjusted funding target attainment percentage.....	15	92.62 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	129.74 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/05/2009	261000	0			
			Totals ►	18(b)	261000
				18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	249317
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 5.17 %	2nd segment: 6.28 %	3rd segment: 6.62 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 68
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	2000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	20790	3486
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	5486
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
36 Additional cash requirement (item 34 minus item 35).....	36	5486
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	249317
38 Interest-adjusted excess contributions for current year (see instructions).....	38	243831
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

I.B. BEER ASSOCIATES, INC. RETIREMENT PLAN

Shortfall Amortization

Valuation Date: January 1, 2009

<u>Year</u>	<u>Number of Future Installments</u>	<u>Installment</u>	<u>Value of Future Installments</u>
(a) Six Years Prior	1	\$0	\$0
(b) Five Years Prior	2	\$0	\$0
(c) Four Years Prior	3	\$0	\$0
(d) Three Years Prior	4	\$0	\$0
(e) Two Years Prior	5	\$0	\$0
(f) One Year Prior	6	\$0	\$0
(g) Current Plan Year	7	<u>\$3,486</u>	<u>\$20,790</u>
(h) Total		\$3,486	\$20,790

I.B. BEER ASSOCIATES, INC. RETIREMENT PLAN

Summary of Plan Provisions
Plan Year: 1/1/2009 to 12/31/2009

Plan Effective Date	January 1, 2002				
Plan Year	From January 1 to December 31				
Eligibility	<p>All employees not excluded by class are eligible to enter on the January 1 nearest the completion of the following requirements:</p> <p>6 months of service Minimum age 21</p>				
Normal Retirement Age	<p>All participants are eligible to retire with their full retirement benefit on the later of the following:</p> <p>Attainment of age 65 Completion of 5 years of participation</p>				
Normal Retirement Benefit	<p>Upon normal retirement each participant will be entitled to a benefit payable in the normal form equal to the following:</p> <p>6.25 percent of compensation times credited years</p> <p>Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:</p> <p>Years before the effective date Years with less than 1,000 hours</p> <p>with a maximum of 10 years Plan Terminated 10-15-09 Maximum benefit is \$16,250 per month Maximum percent of salary is 100%</p> <p>Benefit is based on average salary during the highest 3 consecutive years of employment</p>				
Normal Form of Benefit	A benefit payable for the life of the participant				
Accrued Benefit	The normal retirement benefit described above calculated based on the salary and/or service to the date of calculation, but payable at normal retirement.				
Termination Benefit	<p>Upon termination for any reason other than death, disability or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:</p> <table><tr><td>Credited Years</td><td>Vested Percent</td></tr><tr><td>1</td><td>0</td></tr></table>	Credited Years	Vested Percent	1	0
Credited Years	Vested Percent				
1	0				

I.B. BEER ASSOCIATES, INC. RETIREMENT PLAN

Summary of Plan Provisions
Plan Year: 1/1/2009 to 12/31/2009

Credited Years	Vested Percent
2	20
3	40
4	60
5	80
6	100

Credited years are years commencing with the date of hire and ending with the retirement year excluding the following:

Years with less than 1,000 hours

Top-Heavy Minimum Benefit

Each participant will be entitled to a minimum accrued benefit equal to the following:

2 percent of average compensation times credited years

Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:

Years before the effective date
Years with less than 1,000 hours
excluding years plan not top-heavy

with a maximum of 10 years

Benefit is based on average salary during the highest 5 consecutive years of employment

Top-Heavy Normal Form

A benefit payable for the life of the participant

Top-Heavy Status

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently not top-heavy.

Death Benefit

Actuarial Equivalent of the accrued benefit earned to date of death

Disability

Equal to present value of the accrued benefit

Attachment to 2009 Schedule SB, line 22 - Description of Weighted Average Retirement Age- EIN: 11-2558970 PN: 002

IB BEER ASSOCIATES, INC. RETIREMENT PLAN

Description of Weighted Average Retirement Age

Valuation Date: January 1, 2009

The average retirement age of the Plan Participants is calculated to be 68.
Line 22 reflects the average assumed retirement age of the active participants.

I.B. BEER ASSOCIATES, INC. RETIREMENT PLAN

Schedule of Active Participant Data
Plan Year: 1/1/2009 to 12/31/2009
Valuation Date: 1/1/2009

Age/ Svc	<25	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70+	Total
0	1	0	0	0	0	0	0	0	0	0	0	1
1-4	0	0	0	0	0	1	0	0	0	1	0	2
5-9	0	0	0	0	0	0	0	0	1	0	1	2
10-14	0	0	0	0	0	0	0	0	0	0	0	0
15-19	0	0	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0	0
40+	0	0	0	0	0	0	0	0	0	0	0	0
Total	1	0	0	0	0	1	0	0	1	1	1	5

*Employees who have not met the minimum eligibility requirements are excluded

Average Age: 54.0

Average Service: 4

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1510-0040</small> 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ Round off amounts to nearest dollar.
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan IB BEER ASSOCIATES INC RETIREMENT PLAN	B Three-digit plan number (PN) ▶ <u>002</u> D Employer Identification Number (EIN) 11-2558970
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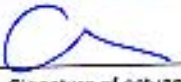
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
IB BEER ASSOCIATES INC

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B **F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value.....	2a 1401345
b Actuarial value.....	2b 1401345
3 Funding target/participant count breakdown	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 0 0
b For terminated vested participants.....	3b 0 0
c For active participants:	
(1) Non-vested benefits.....	3c(1) 0
(2) Vested benefits.....	3c(2) 1512910
(3) Total active.....	3c(3) 5 1512910
d Total.....	3d 5 1512910
4 If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>	
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate.....	5 6.22 %
6 Target normal cost.....	6 2000

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

 Signature of actuary ARNOLD I. MERENSTEIN Type or print name of actuary ARNOLD MERENSTEIN PENS CONSULTANT Firm name 1135 EAST 19TH STREET BROOKLYN, NY 11230 Address of the firm	10/05/2010 Date 08-03567 Most recent enrollment number 718-338-4601 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	45000	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	8981	0
9 Amount remaining (Item 7 minus item 8)	36019	0
10 Interest on item 9 using prior year's actual return of <u>-3.49 %</u>	-1257	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>5.92 %</u>		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance	0	0
12 Reduction in balances due to elections or deemed elections	34762	0
13 Balance at beginning of current year (Item 9 + item 10 + item 11d - Item 12)		

Funding percentages

14 Funding target attainment percentage	14	92.62 %
15 Adjusted funding target attainment percentage	15	92.62 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	129.74 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/05/2009	261000	0			
Totals ▶			18(b)	261000	18(c)

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	249317

20 Quarterly contributions and liquidity shortfalls:

- a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Assumptions used to determine funding target and target normal cost

21 Discount rate:			
a Segment rates:	1st segment: 5.17 %	2nd segment: 6.28 %	3rd segment: 6.62 %
			<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 2
			22 68
22 Weighted average retirement age			
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment		27

Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	2000
32 Amortization installments:		
Outstanding Balance		Installment
20790		3486
a Net shortfall amortization installment	0	0
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	5486
Carryover balance		Prefunding balance
		Total balance
35 Balances used to offset funding requirement		
36 Additional cash requirement (item 34 minus item 35)	36	5486
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 18c)	37	249317
38 Interest-adjusted excess contributions for current year (see instructions)	38	243831
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0