Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [X] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [ ] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
TAG PROVIDERS EDUCATION AND DEVELOPMENT ASSOCIATION LLC

1b Three-digit plan number (PN) ▶ 501

1c Effective date of plan 01/01/2024

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
THE ASPEN GROUP (TAG)

800 W. FULTON MKT.
CHICAGO, IL 60607

2b Employer Identification Number (EIN)
92-2623532

2c Plan Sponsor's telephone number
315-454-6000

2d Business code (see instructions)
621210

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 accompanying schedules, statements and attachments, 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.	10/12/2026	JACOB ALLEN
	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
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	16288
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	15894
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	15729
b	Retired or separated participants receiving benefits	**6b**	15
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	15744
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

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

4A 4D 4E

9a Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [ ] Trust
- **(4)** [X] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [ ] Trust
- **(4)** [X] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [ ] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [ ] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 4
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... [X] Yes [ ] No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... [X] Yes [ ] No

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code 172266861

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
TAG PROVIDERS EDUCATION AND DEVELOPMENT ASSOCIATION LLC

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
THE ASPEN GROUP (TAG)

D Employer Identification Number (EIN)
92-2623532

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
BLUE CROSS BLUE SHIELD OF ILLINOIS

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
36-1236610	70670	294273	8469	01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [X] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [ ] Vision
- **d** [ ] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [X] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	94937620		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	0		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**	0		
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	94937620
b Benefit charges (1) Claims paid	**9b(1)**	93973725		
(2) Increase (decrease) in claim reserves	**9b(2)**	0		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	93973725
(4) Claims charged			**9b(4)**	93973725
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**	0		
(B) Administrative service or other fees	**9c(1)(B)**	5896361		
(C) Other specific acquisition costs	**9c(1)(C)**	0		
(D) Other expenses	**9c(1)(D)**	-4932466		
(E) Taxes	**9c(1)(E)**	0		
(F) Charges for risks or other contingencies	**9c(1)(F)**	0		
(G) Other retention charges	**9c(1)(G)**	0		
(H) Total retention			**9c(1)(H)**	963895
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	0
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	0
(2) Claim reserves			**9d(2)**	0
(3) Other reserves			**9d(3)**	0
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	0
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	1879665
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
TAG PROVIDERS EDUCATION AND DEVELOPMENT ASSOCIATION LLC

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
THE ASPEN GROUP (TAG)

D Employer Identification Number (EIN)
92-2623532

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
GLOBE LIFE AND ACCIDENT INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
63-0782739	91472	5G000413	411	01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
18077	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

MERCER HEALTH & BENEFITS, LLC
4565 PAYSPHERE CIRCL,E
CHICAGO, IL 60674

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
18077			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [X] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [ ] Vision
- **d** [ ] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [X] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [X] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	0
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	115648
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

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OMB No. 1210-0110

2025

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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
TAG PROVIDERS EDUCATION AND DEVELOPMENT ASSOCIATION LLC

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
THE ASPEN GROUP (TAG)

D Employer Identification Number (EIN)
92-2623532

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
METROPOLITAN LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5581829	65978	245105	10701	01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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	(c) Amount	**(d)** Purpose	

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	(c) Amount	**(d)** Purpose	

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Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6) Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [ ] Health (other than dental or vision)
- **b** [X] Dental
- **c** [ ] Vision
- **d** [ ] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [ ] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	0
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	3350854
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
TAG PROVIDERS EDUCATION AND DEVELOPMENT ASSOCIATION LLC

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
THE ASPEN GROUP (TAG)

D Employer Identification Number (EIN)
92-2623532

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
METROPOLITAN LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5581829	65978	245196	12599	01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6) Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [ ] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [X] Vision
- **d** [ ] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [ ] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	0
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	853423
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

Attachment to the 2025 Form 5500 filing

Form 5500 Multiple Employer Plan Participanting Employer Information

Plan Information-	**TAG Providers Education and Developemment Association LLC**	**EIN- 92-2623532**
Plan Sponsor's Name-	**The Aspen Group (TAG)**	**Plan Number- 501**

Name of participating employer	EIN	Percent of Total Contributions
0010 DR. YOUNG PARK, P.C.	01-0854701	
7211 ClearChoice Management Services, LLC	20-3648245	
0012 ANAND DENTAL HEALTH SERVICES, P.C.	20-5056409	
0011 Maine Dental Practice Associates PC	20-5075854	
0013 I.H. DENTAL, P.C.	20-5605956	
0019 ASPEN DENTAL OF GREATER HARTFORD, P.C.	20-8065987	
7275 Implant Dentistry Associates of Colorado, P.C.	20-8069103	
7276 Implant Dentistry Associates of Austin, P.A.	26-0284843	
0024 Michigan Dental Practice Associates PC	26-0310938	
7277 Implant Dentistry Associates of Atlanta, P.C.	26-1201647	
7278 Implant Dentistry Associates of Chicago, P.C.	26-1460727	
7235 ClearChoice Dental Implant Center - Phoenix, LLC	26-2098744	
0032 AMRITA REDDY, D.M.D., P.C.	26-2106046	
0035 DESAI DENTAL ASSOCIATES DDS, PC	26-3037813	
7282 Implant Dentisty Associates of St. Louis, P.C.	26-3195436	
0044 IL JUDGE DENTAL P.C	26-3484800	
0043 PARAG MODI, D.M.D., INC.	26-3631279	
0048 OREGON DENTAL PRACTICE ASSOCIATES P.C.	26-4690310	
0049 SENSATIONAL SMILES DENTISTRY, P.C.	27-0227106	
7284 Implant Dentistry Associates of Kansas City, P.A.	27-0610625	
0053 KATHERINE LEYES, D.D.S., LTD.	27-1000507	
0054 JAMES P. MAURER DDS, INC.	27-1094839	
0058 ASPEN DENTAL ASSOCIATES OF NEPA, PLLC	27-1226915	
0056 AJLR DENTAL ASSOCIATES, P.C.	27-1299599	
0060 ASPEN DENTAL OF ROCHESTER, PLLC	27-1359888	
0061 AJ & ASSOCIATES DENTAL, P.C.	27-1550629	
0074 SHACHINDRA BAHADUR DDS, P.C.	27-1701290	
7289 Implant Dentistry Associates of San Antonio, P.A.	27-1781460	
0065 JOHN W. IHNEN, DMD, LLC	27-2631121	
7293 Implant Dentistry Associates of Minneapolis, P.A.	27-3042833	
0072 PATRICK DERMESROPIAN, P.C.	27-3713172	
0071 C.S. DENTAL, LLC	27-3784675	
0075 SC DENTAL, P.C.	27-3939141	
7297 Implant Dentistry Associates of Metro Charlotte, P.C.	27-4381567	
7298 Morris Dental Corporation of San Diego	27-4525017	
0731 Cherian Dental, PLLC	33-1492485	
0733 MINHHUY NGUYEN, PLLC	33-1563138	
0729 LAURA YARGER DDS PLLC	33-1618637	
0744 LEU Dental PLLC	33-1625634	
8097 ALDRICH VETERINARY MEDICINE P.C.	33-1639231	
0734 Alpert DDS, PC	33-1714618	
0735 Johnson Healthcare & Associates PLLC	33-2022523	
7352 Specialized Implant Dentistry of Connecticut PLLC	33-2156753	
7350 Ewa Cyntia Parciak DDS MS Dental Corporation	33-2249775	
7348 Implant Dentistry Associates of Hawaii, Inc.	33-2317893	
0740 Eskandari Dental, PC	33-2415607	
0737 HERMAN SINGH DMD PLLC	33-2425185	
0738 VA Beach Dental, PLLC	33-2572382	
0739 JACKSONVILLE FLORIDA NORTH, PLLC	33-2586998	
0742 AM GHANEM DENTAL LLC	33-2755996	
0745 ADDISON YOUNG DMD PLLC	33-3193893	
7351 Hsieh Implant Dentistry PLLC	33-3299757	
0747 Painton Dental PLLC	33-3343265	
7354 V3RSJ Implant Dentistry, PLLC	33-3723448	
0748 Delgado DMD PLLC	33-3868471	
0759 Revere Health LLC	33-3999773	
0751 Dominion Dental, PLLC	33-4151520	
0754 BURNHAM DENTAL GROUP LLC	33-4266037	
0752 LIGGETT DENTAL PLLC	33-4423421	
0753 MENA DENTAL PLLC	33-4525971	
0757 Smile Nest LLC	33-4560470	

7353 Implant Dentistry Associates of Lansing PC	33-4682133	
0758 Tariq Dental, PLLC	33-4687247	
0755 DENTAL DIMENSIONS, PLLC	33-4711839	
0756 COVENANT DENTAL, PLLC	33-4733132	
0762 Dr. B Dental LLC	33-4812509	
0767 K Watts Dental, PLLC	33-4995353	
0592 LK Dental, LLC	35-2840381	
7720 Physicians Care Group, LTD	36-3502461	
0208 Dental Consultants, LLC	36-4831362	
7287 Implant Dentistry Associates of Salt Lake City PLLC	37-1753298	
0346 MW Dental, LLC	38-4102694	
0761 GEBRU DENTAL, LLC	39-2219696	
0763 GOERTZEN DENTAL, PLLC	39-2222917	
0764 Cole Dental, PLLC	39-2370572	
0777 DENTAL BREEZE LLC	39-2417954	
0760 Barrientos Dentistry, Inc.	39-2427416	
0770 SHUKLA DENTAL PLLC	39-2799807	
0768 Mekhael Dental, PLLC	39-2815618	
0769 King Dental Services, LLC	39-2941290	
0776 Lee Dental, LLC	39-3081404	
0765 Salem Lynchburg Dental PC	39-3093527	
0766 JENNA PARK, DMD, PLC	39-3178114	
0775 Ekundayo Dental, LLC	39-3180922	
0771 GREESIM LOY DDS, PROFESSIONAL DENTAL LIMITED LIABILITY	39-3232694	
0772 C Ayeni Dental PLLC	39-3540758	
0774 SUSANA LEE, PLLC	39-3594696	
7356 Mount Laurel Implant Dentistry Associates, P.C.	39-3628969	
0779 ECBE, PLLC	39-3649661	
7357 Chadds Ford Implant Dentistry Associates, P.C.	39-3753574	
7355 Philadelphia Implant Dentistry Associates, P.C.	39-3792595	
0781 Dave Dulay Dental, PLLC	39-4017282	
0778 Partners Dental Care - North Conway, PLLC	39-4110499	
0782 Given Dentistry, PLLC	39-4919698	
0783 Thielen Dental LLC	39-4941156	
0078 DONOVAN YOUNG DMD PLLC	45-2033337	
0084 LAKIREDDY DENTAL, LLC	45-4123043	
7299 Pineyro Implant Dentistry Associates, P.C.	45-4495664	
0087 WI DENTAL, S.C.	45-4770463	
0088 KTY DENTAL, PSC	45-4792809	
0086 ARZ DENTAL, P.C.	45-4832647	
0090 ALISON MEUDT DDS, LTD.	45-5251141	
7110 Hometown Urgent Care of Michigan P.C.	45-5329313	
0096 CESAR AUGUSTIN, D.D.S., INC.	45-5377370	
7300 James B. Morris, DDS Dental Corporation	46-1026169	
0109 OHIO DENTAL ASSOCIATES – JUDGE, INC.	46-1292720	
0104 MADUGULA, PLLC	46-1355595	
0099 SCD DENTAL, P.C.	46-1382617	
0103 MADUGULA LLC	46-1397763	
0101 AL DENTAL, P.C.	46-1463969	
7722 PIC Indiana, PC	46-1555497	
0107 AUSTRIACO DENTAL ASSOCIATES, LLC	46-1757008	
0106 SUMIR MATHUR, D.M.D., PLC	46-1899502	
0031 IA DENTAL, P.C.	46-2021062	
0046 FL Dental PA	46-2529489	
7301 Paik Implant Dentistry Associates, P.C.	46-2969925	
0112 TX-SCD DENTAL, P.C.	46-3060014	
0111 MD-SG DENTAL, LLC	46-3156642	
0120 PA-FM DENTAL, P.C.	46-3277773	
0116 JEBEDIAH S. CHRISTY, D.D.S. - BRATTLEBORO, P.C.	46-3312302	
0117 JEBEDIAH S. CHRISTY, D.D.S. - WEST LEBANON, P.C.	46-3326700	
0122 HAYNES DENTAL, PLLC	46-3402860	
0126 PLEV, PC	46-3584414	
7281 Implant Dentistry Associates of Dallas, P.A.	46-3592879	
0125 SC SMILES, LLC	46-3595811	
0133 PURA VIDA SMILES, P.C.	46-4159764	
0132 PARK DENTAL GROUP – TILTON, PLLC	46-4286150	
0143 JEBEDIAH S. CHRISTY, D.D.S. - VIENNA, PLLC	46-4510851	
7291 Houston Implant Dentistry Associates, P.A.	46-4818270	

0136 YARELIS CARTAGENA DMD II, PA	46-5082630	
0100 GA Dentistry Services PC	46-5108425	
0135 LAUDERDALE DENTAL, LLC	46-5119292	
0134 JEFFERSON NEWBERN, DMD, PLLC	46-5157207	
0140 NIMESH SHINGALA, DDS, PC	46-5196321	
0139 WALID ABDEL FATAH, D.D.S., P.C.	46-5408739	
0141 PLEV BC PLC	46-5465304	
0148 PLEV SAG PLC	46-5485825	
7296 Schaumburg Implant Dentistry Associates, P.C.	46-5642771	
7721 Physicians Immediate Care Chicago, PLLC	47-0902244	
0153 MO DENTAL AS JUDGE DDS, P.C.	47-0962139	
0146 PARK DENTAL GROUP – SEABROOK, PLLC	47-1028837	
0144 CHRISTINE A. SMITH, DMD, LLC	47-1071907	
0157 JEBEDIAH S. CHRISTY, D.D.S. - POOLER, PLLC	47-1685901	
0159 R. DUSTIN DIXON DMD HOLDINGS LLC	47-1706456	
0168 SCOTT C. DICKINSON, D.M.D., P.A.	47-1776051	
0149 GILL DENTAL, PC	47-1865250	
0155 CECILY M. WILLIAMS, D.D.S., PC	47-1989721	
0152 PARAS, PLLC	47-2011841	
7288 Graciela Shimizu Oliva, DDS Dental Corporation	47-2062074	
0156 JONG YUN PARK, PLLC	47-2177211	
0161 MN DENTISTRY, P.C.	47-2198221	
0162 SG DENTAL ASSOCIATES OF MARYLAND, LLC	47-2532794	
7290 South Florida Implant Dentistry Associates, P.A.	47-2790890	
0167 NWI DENTAL, LLC	47-2804926	
0169 SUNNY SMILE GROUP I, LLC	47-2873127	
0171 SUNNY SMILE GROUP II ,LLC	47-2895150	
0177 ASPEN DENTAL OF SW PENNSYLVANIA PLLC	47-2965093	
0170 ROY D. BOWER, DMD, LLC	47-3058427	
0181 SD Dental PC	47-3187599	
7302 Implant Dentistry Associates of Tampa, P.A.	47-3318940	
7280 Duncan Implant Dentistry Associates of Las Vegas, PC	47-3466910	
0174 ANSANA, LLC	47-3685106	
0176 D J PARK PC	47-3831321	
0178 MCDEVITT DENTAL, PC	47-4011236	
0179 HEALING SMILES PLLC	47-4011990	
0180 AR DENTAL, LLC	47-4028680	
0189 ND Dentistry PC	47-4039297	
0183 JEBEDIAH S. CHRISTY, DDS – MYRTLE BEACH, PLLC	47-4567766	
7295 Shimizu Dental Corporation of San Mateo	47-4586397	
7286 Oregon Implant Dentistry Associates, P.C.	47-4642492	
7283 Morris Dental Corporation of Sacramento	47-4653808	
0182 Paul Pimentel DDS Holdings, PLLC	47-4665148	
0185 DR DAN RANGITSCH PC	47-4766474	
0186 ORIS DENTAL OF ORANGE COUNTY PLLC	47-4851963	
0187 VMLP LIV PLC	47-4909930	
0188 NEBRASKA DENTAL CARE LLC	47-4952288	
0190 APOLLONIA DENTAL, LLC	47-5055389	
0252 PLEV TRAV PLC	47-5085632	
0191 Jebediah S. Christy DDS - Savannah PLLC	47-5176901	
0193 South Jacksonville Dental PLLC	47-5226445	
0196 PLEASANT SMILES DENTAL CARE, DDS, PLLC	47-5673746	
0392 Leslie Treherne-Fayton DDS PLLC	61-1945051	
0026 CHANDAN CHADHA DENTAL, P.C.	74-3222791	
0195 Cost Dental PLLC	81-0686663	
0200 ARK DENTAL, DDS, LLC	81-0691257	
7292 Dental Implant Associates of The Woodlands, P.A.	81-0728428	
0197 Sunny Smile Group III, LLC	81-0937165	
0201 TAWFIQ ALKILANI, DDS, PLLC	81-0943106	
0202 E H DUDLEY DDS PLLC	81-1050885	
0203 PKR DENTAL LLC	81-1070154	
0207 Jebediah S Christy DDS - North Myrtle Beach PLLC	81-1439592	
0206 Jebediah S Christy DDS - Conway PLLC	81-1458382	
0205 Jebediah S Christy DDS - Charleston PLLC	81-1476428	
0221 ID DENTAL ASSOCIATES P C	81-1586216	
0215 Horseheads Dental, PC	81-1825861	
0216 Olean Dental, PC	81-1844565	
0246 Jebediah S. Christy, D.D.S. – North Charleston, PLLC	81-1848033	

0214 VMLP AH PLC	81-1942923	
0212 Sinhui Lee, DDS, PLC	81-1994740	
0210 Kahn Dental PLLC	81-2005280	
7303 Implant Dentistry Associates of Arlington, P.A.	81-2129892	
0257 PLEV BRIGHT PLC	81-2160949	
0220 Aspen Dental of Erie LLC	81-2366092	
0204 ALL DENTAL, PLLC	81-2471327	
0225 McQueen Dental Investments, Inc.	81-2479319	
0222 ADAM MILESKI, DDS, PLLC	81-2557484	
0224 GA Prime Dental, L.L.C.	81-2664105	
7304 Implant Dentistry Associates of Philadelphia-Fort Washington, P	81-2672178	
7100 WellNow Urgent Care, P.C.	81-2838296	
0228 Jebediah S Christy DDS - Keene PC	81-2935596	
0235 Dr. Scott Dickinson, D.M.D., P.C.	81-3113914	
0464 Dental Heart LLC	81-3150899	
0226 Hudson Valley Dental Associates PLLC	81-3214474	
0227 Jasmin Henville DMD – Lisbon PC	81-3286952	
0229 Griffee Dental I, P.A.	81-3826941	
0232 GRIFFEE DENTAL II, PA	81-3838421	
0243 Jebediah S. Christy, D.D.S. - Bluffton, PLLC	81-3874179	
0234 ABD DENTAL ASSOCIATES, LLC	81-3935023	
0254 Chedly Vincent DMD A Professional Corporation	81-4062177	
0233 Oakes, LLC	81-4239490	
7306 Implant Dentistry Associates of New Jersey, P.C.	81-4419275	
0236 Logan Nalley III, D.M.D., P.C..	81-4472633	
0240 PRECISION DENTAL TN, PLLC	81-4520730	
0241 MISHAWAKA DENTAL LLC	81-4530477	
0239 PCP Dental LLC	81-4550547	
0249 Love Your Smile LLC	81-4776573	
0244 Kevin D. Oh, LLC	81-4822592	
0251 Teske Dental LLC	81-4961165	
0245 Chad Schulz DDS LLC	81-4973050	
0247 Purple Dental LLC	81-4997142	
0250 Sidney Schulz DDS LLC	81-5086910	
0248 Everest Dental LLC	81-5156790	
0253 Krista Johnson DMD PLLC	81-5196637	
0256 Wojtyna Dental LLC	82-0613241	
7308 Implant Dentistry Associates of Detroit-Southfield, P.C.	82-0837351	
7307 Implant Dentistry Associates of Orlando - Maitland PA	82-0936704	
0259 KUNDURU DENTAL PLLC	82-1108995	
0260 MONIOS DENTAL LLC	82-1142759	
0258 DR. FATAH, D.D.S., P.C..	82-1446577	
0295 Dental Associates of East Tennessee, PLLC	82-2038244	
0265 CALDERON DENTAL GROUP LLC	82-2140186	
7309 Implant Dentistry Associates of Mount Laurel P.C.	82-2229634	
0338 Taylor Dentistry, PA	82-2396526	
0270 CORNERSTONE DENTISTRY HOLDINGS, PLLC	82-2470016	
0310 NM Dentistry PC	82-3122367	
0278 Tran Dental, LLC	82-3182095	
0280 SAINI DENTAL LLC	82-3231156	
0268 SHRESTHA DENTAL, LLC.	82-3253692	
0273 ANSANA I, LLC	82-3268335	
0271 Philco Dental Group LLC - Mattoon	82-3277679	
0272 Philco Dental Group LLC - Champaign	82-3284437	
0267 KATHMANDU DENTAL, LLC	82-3290008	
0269 Philco Dental Group LLC - Springfield	82-3298351	
0288 Stephanie Nichols DMD, LLC	82-3311592	
0279 Oakes Dental II, LLC	82-3404969	
0277 JUNO DENTAL LLC	82-3405192	
0286 HAIGHT DENTAL LLC	82-3459318	
0283 SMILES BY SUZY DENTAL PC	82-3486663	
0284 LIVINGSTON DDS OF OREGON LLC	82-3487738	
0290 Good Blood, PLLC	82-3602251	
0304 SARON DENTAL PLLC	82-3630023	
7310 George D. Wu DDS Dental Corporation	82-3657365	
0296 MILLER DENTAL PRACTICE PLLC	82-3727231	
0323 Chedly Schatzie Vincent DMD LLC	82-4183432	
7311 Jesse M. Duncan DDS Dental Corporation	82-4248829	

0307 Hirsowitz DMD PLLC	82-4344753	
0306 Nelson Nunez DMD PLLC	82-4376978	
7312 Hazem M Yousef BDS MSD Dental Corporation	82-4509826	
0305 SB IOWA DENTISTRY, PLLC	82-4614507	
0308 BWM Dentistry PA	82-4682186	
0313 FORMANEK DDS LLC	82-5257212	
7313 Crume Implant Dentistry Associates of Cincinnati, Inc	82-5312221	
0315 NS and Associates PLLC	82-5380808	
0321 Minsung Son DMD, P.A.	83-0587733	
0326 Virginia Dental Practice Associates PC	83-0597687	
0316 Aspen Dental of Eastern Virginia PLLC	83-0598358	
0318 MASHINI DENTAL GROUP PLLC	83-0619946	
0319 ALL DENTAL GROUP PLLC	83-0738524	
0317 Aurora Dental NM, LLC	83-0808084	
0320 JUDGE CT DENTAL P C	83-1075461	
0324 ALLEN RIDDICK WILLIAMS DDS PLLC	83-1158894	
0327 Calderon MI Dental PLLC	83-1264934	
7314 Implant Dentistry Associates of Hartford PC	83-1276430	
0325 Rangitsch DMD LLC	83-1373958	
0328 ABB Dental Group, LLC	83-1787379	
0333 AEB Dental PLLC	83-2017999	
0407 Orbie E. Ottey, Jr. DDS, Professional Corporation	83-2096886	
0336 Katie Breeze Heald, D.D.S., P.C.	83-2138066	
7317 Implant Dentistry Associates of Pittsburgh PC	83-2511661	
0334 Matthew B. Brady, D.D.S., A Professional Limited Liability Comp	83-2668768	
0363 Michael Jimenez DDS, LLC	83-2688777	
0335 True Trusty Dental Group LLC	83-2718188	
0337 Chandi DDS LLC	83-2735182	
0353 Judge Dental PC	83-2885846	
0339 WE Dental LLC	83-2900750	
7318 Implant Dentistry Associates of Nashville, P.C.	83-3044476	
0345 Great Grillz, LLC	83-3172510	
0348 Jebediah S. Christy, D.D.S. - Statesboro, PLLC	83-3484745	
0347 Jebediah S. Christy, D.D.S. - Hinesville, PLLC	83-3576196	
7319 Morris Dental Corporation of California	83-3583404	
0343 Kapoor, LLC	83-3589276	
0349 Ten Dental LLC	83-3649259	
0369 Golden Isles Dentistry	83-3825841	
0532 Brell Dental PLLC	83-3958047	
0359 MATHIEU P MURPHY DDS PLLC	83-4230728	
0357 VANJA ALAGIC, DMD, PLLC	83-4238774	
0351 CESAR AUGUSTIN DENTAL INC. - III	83-4481045	
0458 FHASAN LLC	83-4682939	
0355 KATIE REBECCA MASTERS, D.M.D., PLLC	83-4700761	
0390 DR MILESKI DDS PLLC	84-1868709	
0364 CASEY CHO, DDS, PLLC	84-1951461	
0356 SHAMIM AMIN DENTAL, PLLC	84-1987796	
0361 San Jose Aspen PLLC	84-2227650	
0362 DS Dental Group, PLLC	84-2241214	
7320 Implant Dentistry Associates of St. Petersburg, P.A.	84-2340076	
7322 Implant Dentistry Associates of Milwaukee, SC	84-2355238	
7321 Implant Dentistry Associates of Indianapolis, PC	84-2468121	
0368 POLYCARP DENTAL, P.L.C.	84-2502348	
0366 Yenlis Maldonado-Perez, A Professional Dental Limited Liability	84-2506221	
0365 Griffee Dental III PA	84-2585867	
0370 Chaitanya Joopally DDS PLLC	84-2637699	
0373 Dr. Mileski, DDS, II, P.L.L.C.	84-2881288	
0430 Jlakhani and Company LLC	84-2974126	
0372 ESTES FLORIDA DENTAL, PLLC	84-3066831	
0387 Youngchi Chang DDS PLLC	84-3106452	
7294 Jain Implant Dentistry Associates of Rockville, P.C.	84-3108991	
0374 Semaan Dentistry PLLC	84-3315682	
0375 VLP Can LLC	84-3562177	
0378 VMLP Chest, LLC	84-3567519	
0379 ADEPOJU DMD LLC	84-3602681	
0377 A Judge Dental P.C.	84-3731973	
0380 Pak Dental, LLC	84-3789194	
0413 Sandra Rodriguez DDS PLLC	84-3876749	

0381 MICHAEL C. DICKERSON DMD HOLDINGS, PLLC	84-4045777	
0386 ThreeMonDDS, LLC	84-4125935	
0427 LPC YPSI, PPLC	84-4159810	
7324 Implant Dentistry Associates of Virginia PC	84-4225522	
0384 Smile Solutions, LLC	84-4248815	
0382 YARELIS CARTAGENA DMD HOLDINGS, PLLC	84-4290723	
7325 Implant Dentistry Associates of Seung Paik PC	84-4699808	
0388 Karen Lynette Delaney PLLC	84-5090611	
0394 THREE TREE DENTAL LLC	85-1397345	
0391 CELSUS, LLC	85-1419219	
0395 DR MILESKI DDS III PLLC	85-1935621	
0399 NJ Amy Dietrich Dental PC	85-2048981	
0396 SMS DENTAL LLC	85-2605595	
0398 Damion A Myers DDS PLLC	85-2607930	
0397 VMLP ROSE, PLLC	85-2636887	
0400 Triadelphia of West Virginia Dental PLLC	85-2837865	
0408 William Blanford DDS PLLC	85-3041801	
0404 Yonathan Nigatu DDS PLLC	85-3127437	
0583 Dan Alineum PLLC	85-3191848	
0403 Flores Sapien Dentistry PLLC	85-3418767	
0428 Southside Aspen PLLC	85-3443617	
0410 Gillespie Dental LLC	85-3482072	
0445 Dr Mileski DDS IV PLLC	85-3608355	
0412 JMB Dental PLLC	85-3620375	
0467 Dr Mileski DDS V PLLC	85-3652257	
0441 Yes Today Dentistry Coeur D Al	85-3674743	
0443 Yes Today Dentistry Lewiston PLLC	85-3701163	
0409 Samantha Cox DDS LLC	85-3762072	
0421 Philco Dental Group LLC Springfield West	85-3804876	
0405 Tracy Redden DMD PLLC	85-3845629	
0414 AMP Dental	85-4170575	
6040 Aesthetic Medical Practice - ND PLLC	85-4229345	
0578 SL Dentistry, PLLC	86-1195749	
0422 Aspen Dental Keizer OR LLC	86-1463452	
7326 Richard Zavada, DMD of North Carolina, PC	86-1471983	
0435 Partners Dental Care - Rochester PLLC	86-1561770	
0450 CO Dental, PC	86-1577636	
0417 Doctor Teeth DMD LLC	86-1578139	
0500 KAPILIKISHA DMD LLC	86-1591482	
0437 Partners Dental Care - Concord PLLC	86-1674541	
0436 Partners Dental Care - Epping PLLC	86-1704635	
0420 Elephant Dental PLLC	86-1711541	
0423 Effat E Ahmadi DMD PLLC	86-1799786	
0424 Oakes Dental Waterville	86-1913635	
0425 Southeast Dental Works LLC	86-1997609	
0426 ACT Dental LLC	86-2102801	
0434 Spouh DDS PLLC	86-2143103	
0452 PACE-FL DENTAL SERVICES PLLC	86-2275735	
0473 Keena Brittingham DDS PLLC	86-2421670	
0433 Yarelis Cartagena DMD IV PA	86-2565049	
0534 NOFAR DENTAL GROUP PLLC	86-2700079	
0438 AP Healthcare Associates PLLC	86-2711654	
0440 C E Brown Dental PLLC	86-2919404	
0444 B C Johnson DDS PLLC	86-3125641	
0442 Pathak-Paudel Dental PC	86-3213544	
7327 Implant Dentistry Associates of South Carolina, P.C.	86-3240993	
0456 Gupta Dental LLC	86-3296596	
0447 THLO PLLC	86-3466365	
0446 Kavita Sharma DDS PLLC	86-3601664	
0472 Mann Dental LLC	86-3748430	
0448 Tuladhar Dentistry Holdings PLLC	86-3854667	
0449 Mai Awadallah DMD PLLC	86-3855568	
0457 AQ AESTHETICS, PLLC	86-3914150	
0453 JEFFERY RISO DDS LLC	87-0934843	
0451 C & B DENTAL PLLC	87-0967786	
0454 WHITNEY L DEITZ DMD PLLC	87-0981734	
0455 ANSANA 2 LLC	87-1172859	
0461 Koentjoro & Le Dentistry PLLC	87-1202001	

0459 KOENTJORO DENTISTRY SOUTH POINTE, LLC	87-1234447	
0462 KOENTJORO DENTISTRY OAKVIEW LLC	87-1252447	
0460 KOENTJORO DENTISTRY LINCOLN, LLC	87-1277105	
0741 AMARAL DENTAL, LLC	87-1280687	
7329 Paul Walters Implant Dentistry Associates of Louisiana PC	87-1453252	
0466 Carlos Alexander DDS PLLC	87-1550346	
0492 CMR Dental PLLC	87-1561030	
7328 Georgia Implant Dentistry Associates, P.C.	87-1613486	
0597 Acosta Dental, LLC	87-1853615	
0511 VSK NOVI LLC	87-1883113	
0474 EJC Wood LLC	87-1904621	
0468 Elizabeth Himel LLC	87-1988033	
0469 KBK Dental LLC	87-2122850	
0483 Fred Benzenhafer DMD PA	87-2354884	
0471 Oakes Dental LLC	87-2475749	
0479 Kirk A Finlay DDS PLLC	87-2621631	
0478 Jose M Alvarez DDS PLLC	87-2623505	
0480 Rennigade Dental Group PLLC	87-2719660	
0476 Kistler Dental PLLC	87-2756452	
0494 JAMMU-GREENE DENTAL LLC	87-2855961	
0489 Mithila Sharma DDS PLLC	87-2885625	
0487 Hussain Dental LLC	87-2908811	
0515 Koentjoro & Le Dentistry Dodge LLC	87-2949599	
0516 MIDDLEBURG DENTAL, PLLC	87-2961383	
0527 CHRISTOPHERSON DENTAL LLC	87-3038529	
0486 Lang Dental Studio PLLC	87-3209909	
0484 Charbel Ghosn DMD PLLC	87-3244799	
7334 Implant Dentistry Associates of Alabama PC	87-3404990	
0490 Itagegnehou Gedamu DMD PLLC	87-3511486	
0491 Daniel Strickland DMD PLLC	87-3524481	
0555 DIVINE DENTISTRY LLC	87-3636962	
0493 Partners Dental Care - Somersworth PLLC	87-3859739	
7330 SSS Dental PLLC	87-3928322	
0495 Rodriguez Dental Services PLLC	87-4461916	
7331 Implant Dentistry Associates of Oklahoma PC	87-4503863	
0497 Flo City Dental LLC	87-4569559	
0496 Patel-Shah Dental PLLC	87-4651051	
0499 NADA SAMRA DMD LLC	87-4786590	
0708 Khizirpour Dental, LLC	87-4827237	
0548 Parrott Dental LLC	87-4828465	
0514 L&D DENTAL CONCEPTS, PLLC	88-0569141	
0512 TORRES DIAZ DENTAL PLLC	88-0979983	
0502 SAAB DENTAL PC	88-1269506	
6060 Benjamin C Wood. MD-NY, P.C.	88-1377794	
0518 Legacy Dental Solutions, LLC	88-1413181	
0575 NV DIETRICH DENTISTRY PC	88-1504972	
0517 Dr. Mei Yang Dental Group LLC	88-1725707	
7332 Implant Dentistry Associates of New Mexico PC	88-1790750	
0519 OCC Judge PC	88-1814128	
7333 Implant Dentistry Associates of Rhode Island PC	88-1858325	
0521 WOJTYNA DDS, II LLC	88-1989535	
0526 Garrett Werkman., D.D.S, PLLC	88-2240311	
0522 GSM Dental, P.C.	88-2254266	
0520 BENOSMAN D.M.D. & ASSOCIATES PLLC	88-2294340	
0545 Dental Choice PLLC	88-2323092	
0524 DUY TRUONG DENTAL, PLLC	88-2641218	
0525 ICT DENTISTRY LLC	88-2833655	
0528 AG Dental, LLC	88-3465234	
0533 MCKNIGHT ROAD DENTAL PLLC	88-3801069	
0530 Abaji Dental PC	88-3906498	
0531 Spark Dentistry, PLLC.	88-3999418	
0538 Ghazala Dental LLC	88-4166534	
0536 Mak, PLLC	88-4185879	
0119 KIRERU DENTAL ASSOCIATES, INC.	90-1009513	
6062 BENJAMIN C WOOD MD - IL PLLC	92-0308666	
0542 DR KANAGARLA AND ASSOCIATES PLLC	92-0410646	
7335 Implant Dentistry Associates of Louisville PSC	92-0506800	
0535 Patricia B. Reyes, DMD, PLLC	92-0610956	

0541 KACEY GUILLORY DDS PROFESSIONAL DENTAL LLC	92-0633265	
0540 MALIK DENTAL GROUP PLLC	92-0663270	
0537 RumorDental LLC	92-0669213	
0746 REENA DENTAL PLLC	92-0763076	
0543 MISTA DENTAL PLLC	92-0988011	
7336 El-Ebrashi, Professional Services	92-1010574	
0544 Sutton Dentistry, PLLC	92-1041596	
7342 Implant Dentistry Associates of Michigan, P.C.	92-1307463	
0726 Judge Dental Services, P.C.	92-1892880	
0557 WOW DENTAL LLC	92-2007414	
0547 EMB DENTISTRY, PC.	92-2177698	
7339 Sarah Jafari-Namin, DMD of North Carolina, P.C.	92-2468197	
0550 PATEL-SHAH DENTAL IOWA PLLC	92-2765580	
0566 ALAGIC DMD PLLC	92-3063572	
0727 Katie Breeze Heald, PLLC	92-3079801	
7338 Implant Dentistry Associates of Nebraska, P.C.	92-3114636	
0549 COVARRUBIAS DENTAL LLC	92-3338910	
8096 ARIZONA VETERINARY MEDICINE P.C	92-3557519	
0558 Stock Dental PLLC	92-3751534	
0553 S&W Dental PLLC	92-4014432	
0556 Element Dental Group LLC	93-1827186	
0559 GHANEM DENTAL PLLC	93-1895072	
0560 WangZiXi, LLC.	93-2029594	
0561 SUNNY SMILE GROUP X, LLC	93-2158130	
0562 KOTZQUALITYDENTAL LLC	93-2237835	
0584 GARCIA DENTAL LLC	93-2382463	
0563 DYER DENTAL, PLLC.	93-2450758	
0572 STEPHEN JAEGER DMD LLC	93-2560798	
0565 Stonewood Dental PLLC	93-2600210	
0567 Moore Dental PLLC	93-2736520	
0571 JAMAL LAKHANI DENTAL LLC	93-2828791	
0568 Salem Dental, PLLC	93-3081291	
7341 Implant Dentistry Associates of Chadds Ford, P.C.	93-3141115	
0580 PAVLUSHKIN DENTAL LLC	93-3270645	
0569 ROUMIANA TZVETKOVA, DMD, PLLC	93-3285626	
0574 YOONIE SMILE, LLC	93-3318951	
0570 Dr. Ahmed Hameed and Co., PLLC	93-3388355	
0576 Rosemary Pelphrey, D.D.S., PLLC	93-3410588	
7340 Kanawati Prosthodontics, LLC	93-3483877	
0581 Dental Smile Services, PLLC	93-3550163	
0573 HUGO L PEREZ, LLC	93-3753597	
0577 Heather R. Turner, D.D.S..P.L.L.C.	93-4006101	
0594 Midsouth Dental PLLC	93-4075809	
0579 VIBA Dental, PLLC	93-4131394	
0582 Smiles By Spates, LLC	93-4230799	
0750 SIMONE FAVOR DDS LLC	93-4568406	
0590 Michael O. Baird DDS, PC	93-4835302	
7344 NY Dental Implants PLLC	99-0543494	
0589 Anshelle Tucker, DMD, PLLC	99-0729857	
0595 Kaitlyn Parkman DDS PLLC	99-0752362	
0588 Joshua Cardinal DDS, PLLC	99-0802333	
0724 CASTRO DDS PLLC	99-0869936	
0586 Maurer and Dental Associates of Stow Company	99-0900472	
0704 BWM DENTAL HOLDINGS, PLLC	99-0954906	
7347 Implant Dentistry Associates of Edwardsville, P.C.	99-0957570	
0585 Saahas Dental LLC	99-0959591	
0593 SNJ Dental Studio, LLC	99-1026786	
0587 Windmiller Dental LLC	99-1040861	
0743 William Feltner DMD PLLC	99-1338130	
0596 Erika J. Baker DSO, LLC	99-1381927	
0599 Kang Dental PLLC	99-1519774	
0591 Vargas Dental, PLLC	99-1862907	
0598 Daniel Dentistry, PLLC	99-1976644	
0701 ANSLEE LLOYD LLC	99-2057538	
0715 TANIKA HALE DDS, LLC	99-2223673	
0702 AMP DENTAL SOUTH, LLC	99-2261465	
0700 Troy Dental Works, LLC	99-2327826	
0709 Basta Dental, LLC	99-2427720	

0720 MOONRIDGE MARTIN LLC	99-2614908	
0706 FJ Dental, PLLC	99-2923945	
0711 THIELEN DENTAL, LLC	99-2939297	
0714 Luis Valdivia DDS, PLLC	99-2942017	
0703 PRABHU DENTAL LLC	99-3042700	
0717 Dental Associates of Knox, PLLC	99-3147793	
0707 BURGESS DENTAL PLLC	99-3350494	
7349 Central Florida Implant Dentistry Associates, P.A.	99-3374807	
0710 GARGANO DENTAL ENTERPRISE, LLC	99-3411407	
0725 FOGG DDS HOLDINGS, LLC	99-3488622	
0564 DPJS Management LLC	99-3565001	
0716 Danos Dental, PLLC	99-3642690	
0728 NIGATU D.D.S. MONROE P.C.	99-3667676	
0712 S. Brooks Coburn DMD PLLC	99-3950173	
0713 Jeffries Dental PC	99-4071425	
0718 RJG Dentistry, PLLC	99-4098689	
7345 Tysons Corner Implant Dentistry, P.C	99-4105987	
7346 Implant Dentistry Associates of Richmond, P.C.	99-4163742	
0773 Ferreira Dental, PLLC	99-4235361	
0723 Willard Dental, PLLC	99-4477119	
0730 Anjali Banerjee DMD PLLC	99-4542820	
0719 AL-AAWAH DENTAL, PLLC	99-4574891	
0722 Vedros Dental, PLLC	99-4689102	
0721 Suh Dental PLLC	99-4692458	
0732 SPOUH DDS ROCKY MOUNT PC.	99-4906804	
0749 SG DENTAL SERVICES LLC	99-4989830	

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [X] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [ ] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
TAG Providers Education and Development Association LLC

1b Three-digit plan number (PN) ▶ 501

1c Effective date of plan 01/01/2024

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)

The Aspen Group (TAG)

800 W. Fulton Mkt.

Chicago IL 60607

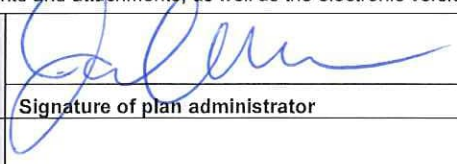
2b Employer Identification Number (EIN)
92-2623532

2c Plan Sponsor's telephone number
315-454-6000

2d Business code (see instructions)
621210

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 accompanying schedules, statements and attachments, 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		10/12/2026	Jacob Allen
	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
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE