

**SCHEDULE B  
(Form 5500)**Department of the Treasury  
Internal Revenue Service  
Department of Labor  
Pension and Welfare Benefits Administration  
Pension Benefit Guaranty Corporation**Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974, referred to as ERISA, except when attached to Form 5500-EZ and, in all cases, under section 6059(a) of the Internal Revenue Code, referred to as the Code.

▶ **Attach to Form 5500, 5500-C/R, or 5500-EZ if applicable.**  
▶ **See separate instructions.**

OMB No. 1210-0016

**1998****This Form Is Open to  
Public Inspection  
(except when attached  
to Form 5500-EZ)**

For calendar plan year 1998 or fiscal plan year beginning \_\_\_\_\_, 1998, and ending \_\_\_\_\_, 19

▶ **If an item does not apply, enter "N/A."** ▶ **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.

|                                                                                                                                                               |  |                                                                                |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------|--|
| <b>A</b> Name of employer/plan sponsor as shown on line 1a of Form 5500, 5500-C/R, or 5500-EZ                                                                 |  | <b>B</b> Employer identification number                                        |  |
|                                                                                                                                                               |  |                                                                                |  |
| <b>C</b> Name of plan                                                                                                                                         |  | <b>D</b> Three-digit plan number ▶                                             |  |
|                                                                                                                                                               |  |                                                                                |  |
| <b>E</b> Type of plan: (1) <input type="checkbox"/> Single employer (2) <input type="checkbox"/> Multiemployer (3) <input type="checkbox"/> Multiple employer |  | <b>F</b> <input type="checkbox"/> 100 or fewer participants in prior plan year |  |

**Part I Basic Information** (To be completed by all plans)

|                                                                                                                  |                |
|------------------------------------------------------------------------------------------------------------------|----------------|
| <b>1a</b> Enter the actuarial valuation date: Month _____ Day _____ Year _____                                   |                |
| <b>b</b> Assets:                                                                                                 |                |
| (1) Current value of assets . . . . .                                                                            | <b>b(1)</b>    |
| (2) Actuarial value of assets for funding standard account . . . . .                                             | <b>b(2)</b>    |
| <b>c</b> (1) Accrued liability for plans using immediate gain methods . . . . .                                  | <b>c(1)</b>    |
| (2) Information for plans using spread gain methods:                                                             |                |
| (a) Unfunded liability for methods with bases . . . . .                                                          | <b>c(2)(a)</b> |
| (b) Accrued liability under entry age normal method. . . . .                                                     | <b>c(2)(b)</b> |
| (c) Normal cost under entry age normal method . . . . .                                                          | <b>c(2)(c)</b> |
| <b>d</b> Information on current liabilities of the plan:                                                         |                |
| (1) Amount excluded from current liability attributable to pre-participation service (see instructions). . . . . | <b>d(1)</b>    |
| (2) "RPA '94" information:                                                                                       |                |
| (a) Current liability . . . . .                                                                                  | <b>d(2)(a)</b> |
| (b) Expected increase in current liability due to benefits accruing during the plan year                         | <b>d(2)(b)</b> |
| (c) Current liability computed at highest allowable interest rate (see instructions) . . .                       | <b>d(2)(c)</b> |
| (d) Expected release from "RPA '94" current liability for the plan year . . . . .                                | <b>d(2)(d)</b> |
| (3) "OBRA '87" information:                                                                                      |                |
| (a) Current liability . . . . .                                                                                  | <b>d(3)(a)</b> |
| (b) Expected increase in current liability due to benefits accruing during the plan year                         | <b>d(3)(b)</b> |
| (c) Expected release from "OBRA '87" current liability for the plan year . . . . .                               | <b>d(3)(c)</b> |
| (4) Expected plan disbursements for the plan year . . . . .                                                      | <b>d(4)</b>    |

**Statement by Enrolled Actuary (see instructions before signing):**

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

|                               |                                                                                                                                          |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| Signature of actuary          | Date                                                                                                                                     |
| Print or type name of actuary | <b>G</b> <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Firm name                     | Most recent enrollment number                                                                                                            |
| Address of the firm           | Telephone number (including area code)                                                                                                   |

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 ☐

**2** Operational information as of beginning of this plan year:

|                                                                                                                               |                    |                     |                    |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------|--------------------|
| <b>a</b> Current value of the assets (see instructions)                                                                       | <b>2a</b>          |                     |                    |
| <b>b</b> "RPA '94" current liability:                                                                                         | (1) No. of Persons | (2) Vested Benefits | (3) Total Benefits |
| (1) For retired participants and beneficiaries receiving payments.                                                            |                    |                     |                    |
| (2) For terminated vested participants.                                                                                       |                    |                     |                    |
| (3) For active participants.                                                                                                  |                    |                     |                    |
| (4) Total.                                                                                                                    |                    |                     |                    |
| <b>c</b> If the percentage resulting from dividing line 2a by line 2b(4), column (3), is less than 70%, enter such percentage | <b>2c</b>          |                     |                    |

**3** Contributions made to the plan for the plan year by employer(s) and employees:

| (a)<br>Month-Day-Year | (b)<br>Amount paid by<br>employer | (c)<br>Amount paid by<br>employees | (a)<br>Month-Day-Year | (b)<br>Amount paid by<br>employer | (c)<br>Amount paid by<br>employees |
|-----------------------|-----------------------------------|------------------------------------|-----------------------|-----------------------------------|------------------------------------|
|                       |                                   |                                    |                       |                                   |                                    |
|                       |                                   |                                    |                       |                                   |                                    |
|                       |                                   |                                    |                       |                                   |                                    |
|                       |                                   |                                    |                       |                                   |                                    |
|                       |                                   |                                    |                       |                                   |                                    |
|                       |                                   |                                    |                       |                                   |                                    |
|                       |                                   |                                    |                       |                                   |                                    |
|                       |                                   |                                    |                       |                                   |                                    |
|                       |                                   |                                    |                       |                                   |                                    |
| <b>3 Totals</b>       |                                   |                                    | <b>(b)</b>            |                                   | <b>(c)</b>                         |

**4** Quarterly contributions and liquidity shortfall(s):

|                                                                                                                                |           |  |  |  |  |   |
|--------------------------------------------------------------------------------------------------------------------------------|-----------|--|--|--|--|---|
| <b>a</b> Plans other than multiemployer plans, enter funded current liability percentage for preceding year (see instructions) | <b>4a</b> |  |  |  |  | % |
| <b>b</b> If line 4a is less than 100%, 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 |  |
|                                                            |         |         |         |  |

**5** Actuarial cost method used as the basis for this plan year's funding standard account computation:

|                                                                                                                                                  |                                                            |                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------|
| <b>a</b> <input type="checkbox"/> Attained age normal                                                                                            | <b>b</b> <input type="checkbox"/> Entry age normal         | <b>c</b> <input type="checkbox"/> Accrued benefit (unit credit) |
| <b>d</b> <input type="checkbox"/> Aggregate                                                                                                      | <b>e</b> <input type="checkbox"/> Frozen initial liability | <b>f</b> <input type="checkbox"/> Individual level premium      |
| <b>g</b> <input type="checkbox"/> Individual aggregate                                                                                           | <b>h</b> <input type="checkbox"/> Other (specify) ▶        |                                                                 |
| <b>i</b> Has a change been made in funding method for this plan year? <input type="checkbox"/> Yes <input type="checkbox"/> No                   |                                                            |                                                                 |
| <b>j</b> If line i is "Yes," was the change made pursuant to Revenue Procedure 95-51? <input type="checkbox"/> Yes <input type="checkbox"/> No   |                                                            |                                                                 |
| <b>k</b> If line i is "Yes," and line j is "No" enter the date of the ruling letter (individual or class) approving the change in funding method |                                                            |                                                                 |
| Month                                                                                                                                            | Day                                                        | Year                                                            |

**6** Checklist of certain actuarial assumptions:

|                                                                                                             |                                                                    |                                                          |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------|
| <b>a</b> Interest rates for:                                                                                |                                                                    |                                                          |
| (1) "RPA '94" current liability                                                                             | <b>a(1)</b>                                                        | %                                                        |
| (2) "OBRA '87" current liability                                                                            | <b>a(2)</b>                                                        | %                                                        |
| <b>b</b> Weighted average retirement age                                                                    | <b>6b</b>                                                          |                                                          |
|                                                                                                             | Pre-retirement                                                     | Post-retirement                                          |
| <b>c</b> Rates specified in insurance or annuity contracts                                                  | <b>6c</b> <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>d</b> Mortality table code for valuation purposes:                                                       |                                                                    |                                                          |
| (1) Males                                                                                                   | <b>d(1)</b>                                                        |                                                          |
| (2) Females                                                                                                 | <b>d(2)</b>                                                        |                                                          |
| <b>e</b> Valuation liability interest rate                                                                  | <b>6e</b>                                                          | %                                                        |
| <b>f</b> Expense loading                                                                                    | <b>6f</b>                                                          | %                                                        |
|                                                                                                             | Male                                                               | Female                                                   |
| <b>g</b> Annual withdrawal rates:                                                                           |                                                                    |                                                          |
| (1) Age 25                                                                                                  | <b>g(1)</b>                                                        | %                                                        |
| (2) Age 40                                                                                                  | <b>g(2)</b>                                                        | %                                                        |
| (3) Age 55                                                                                                  | <b>g(3)</b>                                                        | %                                                        |
| <b>h</b> Salary scale                                                                                       | <b>6h</b>                                                          | %                                                        |
| <b>i</b> Estimated investment return on actuarial value of assets for the year ending on the valuation date | <b>6i</b>                                                          | %                                                        |

**7** New amortization bases established in the current plan year:**(1)** Type of Base**(2)** Initial Balance**(3)** Amortization Charge/Credit

|       |       |       |
|-------|-------|-------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

**8** Miscellaneous information:

- a** If a waiver of a funding deficiency or an extension of an amortization period has been approved for this plan year, enter the date of the ruling letter granting the approval . . . . . Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_
- b** If one or more alternative methods or rules (as listed in the instructions) were used for this plan year, enter the appropriate code in accordance with the instructions ► \_\_\_\_\_
- c** Is the plan required to provide a Schedule of Active Participant Data? (see instructions) . . . . . ☐ Yes ☐ No  
If "Yes," attach schedule.

**9** Funding standard account statement for this plan year:**Charges to funding standard account:**

- a** Prior year funding deficiency, if any . . . . . **9a** \_\_\_\_\_
- b** Employer's normal cost for plan year as of valuation date . . . . . **9b** \_\_\_\_\_
- c** Amortization charges as of valuation date: Outstanding Balance
- (1) All bases except funding waivers . . . . . ► (\$ \_\_\_\_\_ ) **c(1)** \_\_\_\_\_
- (2) Funding waivers . . . . . ► (\$ \_\_\_\_\_ ) **c(2)** \_\_\_\_\_
- d** Interest as applicable on lines 9a, 9b, and 9c . . . . . **9d** \_\_\_\_\_
- e** Additional interest charge due to late quarterly contributions, if applicable. . . . . **9e** \_\_\_\_\_
- f** Additional funding charge from Part II, line 12u, if applicable . . . . . **9f** \_\_\_\_\_
- g** Total charges. Add lines 9a through 9f. . . . . **9g** \_\_\_\_\_

**Credits to funding standard account:**

- h** Prior year credit balance, if any . . . . . **9h** \_\_\_\_\_
- i** Employer contributions. Total from column (b) of line 3 . . . . . **9i** \_\_\_\_\_
- Outstanding Balance
- j** Amortization credits as of valuation date . . . . . ► (\$ \_\_\_\_\_ ) **9j** \_\_\_\_\_
- k** Interest as applicable to end of plan year on lines 9h, 9i, and 9j . . . . . **9k** \_\_\_\_\_
- l** Full funding limitation (FFL) and credits
- (1) ERISA FFL (accrued liability FFL) . . . . . **l(1)** \_\_\_\_\_
- (2) "OBRA '87" FFL (150% current liability FFL) . . . . . **l(2)** \_\_\_\_\_
- (3) "RPA '94" override (90% current liability FFL) . . . . . **l(3)** \_\_\_\_\_
- (4) FFL credit before reflecting "OBRA '87" FFL . . . . . **l(4)** \_\_\_\_\_
- (5) Additional credit due to "OBRA '87" FFL . . . . . **l(5)** \_\_\_\_\_
- m** (1) Waived funding deficiency . . . . . **m(1)** \_\_\_\_\_
- (2) Other credits. . . . . **m(2)** \_\_\_\_\_
- n** Total credits. Add lines 9h through 9k, 9l(4), 9l(5), 9m(1), and 9m(2) . . . . . **9n** \_\_\_\_\_
- o** Credit balance: If line 9n is greater than line 9g, enter the difference . . . . . **9o** \_\_\_\_\_
- p** Funding deficiency: If line 9g is greater than line 9n, enter the difference . . . . . **9p** \_\_\_\_\_

**Reconciliation account:**

- q** Current year's accumulated reconciliation account:
- (1) Due to additional funding charges as of the beginning of the plan year **q(1)** \_\_\_\_\_
- (2) Due to additional interest charges as of the beginning of the plan year **q(2)** \_\_\_\_\_
- (3) Due to waived funding deficiencies:
- (a) Reconciliation outstanding balance as of valuation date . . . **q(3)(a)** \_\_\_\_\_
- (b) Reconciliation amount. Line 9c(2) balance minus line 9q(3)(a) . **q(3)(b)** \_\_\_\_\_
- (4) Total as of valuation date. . . . . ► **q(4)** \_\_\_\_\_

**10** Contribution necessary to avoid an accumulated funding deficiency. Enter the amount in line 9p or the amount required under the alternative funding standard account if applicable . . . . .**10****11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions. ☐ Yes ☐ No

## Part II Additional Information for Certain Plans Other Than Multiemployer Plans

Please refer to **Who Must File** on page 1 of the instructions to determine if you must complete Part II.

**12** Additional required funding charge (see instructions):

- |          |                                                                                                                                                                                                                                                                                                                                                     |  |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>a</b> | Enter "Gateway %." Divide line 1b(2) by line 1d(2)(c) and multiply by 100.<br>If line 12a is at least 90%, go to line 12u and enter -0-.<br>If line 12a is less than 80%, go to line 12b.<br>If line 12a is at least 80% (but less than 90%), see instructions and if applicable, go to line 12u and enter -0-. Otherwise, go to line 12b . . . . . |  |
| <b>b</b> | "RPA '94" current liability. Enter line 1d(2)(a) . . . . .                                                                                                                                                                                                                                                                                          |  |
| <b>c</b> | Adjusted value of assets (see instructions) . . . . .                                                                                                                                                                                                                                                                                               |  |
| <b>d</b> | Funded current liability percentage. Divide line 12c by 12b and multiply by 100 . . . . .                                                                                                                                                                                                                                                           |  |
| <b>e</b> | Unfunded current liability. Subtract line 12c from line 12b . . . . .                                                                                                                                                                                                                                                                               |  |
| <b>f</b> | Liability attributable to any unpredictable contingent event benefit . . . . .                                                                                                                                                                                                                                                                      |  |
| <b>g</b> | Outstanding balance of unfunded old liability . . . . .                                                                                                                                                                                                                                                                                             |  |
| <b>h</b> | Unfunded new liability. Subtract the total of lines 12f and 12g from line 12e. Enter -0- if negative . . . . .                                                                                                                                                                                                                                      |  |
| <b>i</b> | Unfunded new liability amount ( <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> % of line 12h) . . . . .                                                                          |  |
| <b>j</b> | Unfunded old liability amount. . . . .                                                                                                                                                                                                                                                                                                              |  |
| <b>k</b> | Deficit reduction contribution. Add lines 12i, 12j, and 1d(2)(b) . . . . .                                                                                                                                                                                                                                                                          |  |
| <b>l</b> | Net charges in funding standard account used to offset the deficit reduction contribution. Enter a negative number if less than zero . . . . .                                                                                                                                                                                                      |  |

|            |  |  |   |   |  |   |
|------------|--|--|---|---|--|---|
| <b>12a</b> |  |  |   | . |  | % |
| <b>12b</b> |  |  |   |   |  |   |
| <b>12c</b> |  |  |   |   |  |   |
| <b>12d</b> |  |  | . |   |  | % |
| <b>12e</b> |  |  |   |   |  |   |
| <b>12f</b> |  |  |   |   |  |   |
| <b>12g</b> |  |  |   |   |  |   |
| <b>12h</b> |  |  |   |   |  |   |
| <b>12i</b> |  |  |   |   |  |   |
| <b>12j</b> |  |  |   |   |  |   |
| <b>12k</b> |  |  |   |   |  |   |
|            |  |  |   |   |  |   |
| <b>12l</b> |  |  |   |   |  |   |

**m** Unpredictable contingent event amount:

- (1) Benefits paid during year attributable to unpredictable contingent event
- (2) Unfunded current liability percentage. Subtract the percentage on line 12d from 100%
- (3) Transition percentage
- (4) Enter the product of lines 12m(1), 12m(2), and 12m(3)
- (5) Amortization of all unpredictable contingent event liabilities
- (6) "RPA '94" additional amount (see instructions)
- (7) Enter the greatest of lines 12m(4), 12m(5), or 12m(6)

|             |   |   |   |   |   |   |  |
|-------------|---|---|---|---|---|---|--|
| <b>m(1)</b> |   |   |   |   |   |   |  |
| <b>m(2)</b> |   |   | . |   |   | % |  |
| <b>m(3)</b> | 7 | 0 | . | 0 | 0 | % |  |
| <b>m(4)</b> |   |   |   |   |   |   |  |
| <b>m(5)</b> |   |   |   |   |   |   |  |
| <b>m(6)</b> |   |   |   |   |   |   |  |
|             |   |   |   |   |   |   |  |

### Preliminary Calculation

- n** Preliminary additional funding charge: Enter the excess of line 12k over line 12l (if any), plus line 12m(7), adjusted to end of year with interest . . . . .
- o** Contributions needed to increase current liability percentage to 100% (see instructions) . . . .
- p** Enter the lesser of line 12n or 12o. Also, enter the result on line 12t if the employer did not elect for 1995 to use the Optional rule under Code section 412(l)(3)(E) and does not elect for 1998 to use the Transition rule under Code section 412(l)(11) . . . . .

|     |  |
|-----|--|
| 12n |  |
| 12o |  |
|     |  |
| 12p |  |

**Final Calculation** (complete line 12g, 12r, or 12s, as applicable, and lines 12t and 12u)

- q** If the employer elects to use the Transition rule for 1998, but did not elect for 1995 to use the Optional rule, complete line 14 and enter the lesser of line 12p or 14e here and on line 12t . . . . .
- r** If the employer elected for 1995 to use the Optional rule, but does not elect for 1998 to use the Transition rule, complete line 13 and enter the greater of line 12p or 13q here and on line 12t . . . . .
- s** If the employer elected for 1995 to use the Optional rule and elects to use the Transition rule for 1998, enter the lesser of (1) the greater of line 12p or 13q, **or** (2) line 14e. Also, enter on line 12t . . . . .
- t** Additional funding charge prior to adjustment . . . . .
- u** Adjusted additional funding charge. (  |  |  |  | 0 % of line 12t). . . . .

|            |  |
|------------|--|
| <b>12q</b> |  |
| <b>12r</b> |  |
| <b>12s</b> |  |
| <b>12t</b> |  |
| <b>12u</b> |  |

**13** Additional funding charge under prior law (see instructions):

|          |                                                                                                 |             |                       |
|----------|-------------------------------------------------------------------------------------------------|-------------|-----------------------|
| <b>a</b> | "OBRA '87" current liability. Enter line 1d(3)(a) . . . . .                                     | <b>13a</b>  |                       |
| <b>b</b> | Adjusted value of assets (see instructions) . . . . .                                           | <b>13b</b>  |                       |
| <b>c</b> | Funded current liability percentage. Divide line 13b by line 13a and multiply by 100 . . . . .  | <b>13c</b>  | .     %               |
| <b>d</b> | Unfunded current liability. Subtract line 13b from line 13a . . . . .                           | <b>13d</b>  |                       |
| <b>e</b> | Outstanding balance of unfunded old liability . . . . .                                         | <b>13e</b>  |                       |
| <b>f</b> | Liability attributable to any unpredictable contingent event benefit . . . . .                  | <b>13f</b>  |                       |
| <b>g</b> | Unfunded new liability. Subtract the total of lines 13e and 13f from line 13d . . . . .         | <b>13g</b>  |                       |
| <b>h</b> | Unfunded new liability amount (     .     % of line 13g). . . . .                               | <b>13h</b>  |                       |
| <b>i</b> | Unfunded old liability amount. . . . .                                                          | <b>13i</b>  |                       |
| <b>j</b> | Deficit reduction contribution. Add lines 13h and 13i . . . . .                                 | <b>13j</b>  |                       |
| <b>k</b> | Net amortization charge for certain bases . . . . .                                             | <b>13k</b>  |                       |
| <b>l</b> | Unpredictable contingent event amount:                                                          |             |                       |
| (1)      | Benefits paid during year attributable to unpredictable contingent event                        | <b>l(1)</b> |                       |
| (2)      | Unfunded current liability percentage. Subtract the percentage on line 13c from 100% . . . . .  | <b>l(2)</b> | .     %               |
| (3)      | Transition percentage . . . . .                                                                 | <b>l(3)</b> | 7   0   .   0   0   % |
| (4)      | Enter the product of lines 13l(1), 13l(2), and 13l(3) . . . . .                                 | <b>l(4)</b> |                       |
| (5)      | Amortization of all unpredictable contingent event liabilities . . . . .                        | <b>l(5)</b> |                       |
| (6)      | Enter the greater of line 13l(4) or line 13l(5). . . . .                                        | <b>l(6)</b> |                       |
| <b>m</b> | Additional funding charge (excess of line 13j over line 13k (if any), plus line 13l(6). . . . . | <b>13m</b>  |                       |
| <b>n</b> | Assets needed to increase current liability percentage to 100% (line 13d) . . . . .             | <b>13n</b>  |                       |
| <b>o</b> | Smaller of line 13m or line 13n . . . . .                                                       | <b>13o</b>  |                       |
| <b>p</b> | Interest adjustment . . . . .                                                                   | <b>13p</b>  |                       |
| <b>q</b> | Additional funding charge. Add lines 13o and 13p. . . . .                                       | <b>13q</b>  |                       |

**14** Transition rule:

|          |                                                                                                                            |            |         |
|----------|----------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>a</b> | Initial funded current liability percentage. Enter the percentage from line 12d of the 1995 Schedule B here . . . . .      | <b>14a</b> | .     % |
| <b>b</b> | Target percentage for transition rule (see instructions) . . . . .                                                         | <b>14b</b> | .     % |
| <b>c</b> | Target amount (see instructions). . . . .                                                                                  | <b>14c</b> |         |
| <b>d</b> | Enter the amount from line 13q here (additional funding charge under prior law) . . . . .                                  | <b>14d</b> |         |
| <b>e</b> | Additional funding charge under transition rule of Code section 412(l)(11): Enter the greater of line 14c or 14d . . . . . | <b>14e</b> |         |

