Note: *The draft you are looking for begins on the next page.*

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Form **5330**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Return of Excise Taxes Related to Employee Benefit Plans

(under sections 4965, 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4979, 4979A, 4980, and 4980F of the Internal Revenue Code)

Go to *www.irs.gov/Form5330* for instructions and the latest information.

OMB No. 1545-0575

Filer tax year beginning , and ending ,

A Name of filer (see instructions)

Number, street, and room or suite no. (If a P.O. box or foreign address, see instructions.)

City or town | State or province | Country | ZIP or foreign postal code

B Filer's identifying number (Enter either the EIN or SSN, but not both. See instructions.)

Employer identification number (EIN)

Social security number (SSN)

C Name of plan

D Name and address of plan sponsor

E Plan sponsor's EIN

F Plan year ending (MM/DD/YYYY)

G Plan number

H If this is an **amended return**, check here . . . . . ☐

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Part I **Taxes.** You can only complete one section of Part I for each Form 5330 filed. See instructions.

Section A. Taxes that are reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)	FOR IRS USE ONLY		
1 Section 4972 tax on nondeductible contributions to qualified plans (from Schedule A, line 12) .	161	**1**	
2 Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts (from Schedule B, line 12)	164	**2**	
3a Section 4975(a) tax on prohibited transactions (from Schedule C, line 3)	159	**3a**	
b Section 4975(b) tax on failure to correct prohibited transactions	224	**3b**	
4 Section 4976 tax on disqualified benefits for funded welfare plans	200	**4**	
5a Section 4978 tax on ESOP dispositions	209	**5a**	
b The tax on line 5a is a result of the application of: ☐ Sec. 664(g) ☐ Sec. 1042		**5b**	
6 Section 4979A tax on certain prohibited allocations of qualified ESOP securities or ownership of synthetic equity	203	**6**	
7 **Total Section A taxes.** Add lines 1 through 6. Enter here and on Part II, line 17		**7**	
Section B. Taxes that are reported by the 15th day of the 10th month after the last day of the plan year			
8a Section 4971(a) tax on failure to meet minimum funding standards (from Schedule D, line 2) . . .	163	**8a**	
b Section 4971(b) tax for failure to correct minimum funding standards	225	**8b**	
9a Section 4971(f)(1) tax on failure to pay liquidity shortfall (from Schedule E, line 4)	226	**9a**	
b Section 4971(f)(2) tax for failure to correct liquidity shortfall	227	**9b**	
10a Section 4971(g)(2) tax on failure to comply with a funding improvement or rehabilitation plan (see instructions)	450	**10a**	
b Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status (from Schedule F, line 1c)	451	**10b**	
c Section 4971(g)(4) tax on failure to adopt rehabilitation plan (from Schedule F, line 2d) . . .	452	**10c**	
d Section 4971(h) tax on failure of a CSEC plan sponsor to adopt funding restoration plan (from Schedule L, line 2)	453	**10d**	
Section B1. Tax that is reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees			
11 Section 4977 tax on excess fringe benefits (from Schedule G, line 4)	201	**11**	
12 **Total Section B taxes.** Add lines 8a through 10d or 11. Enter here and on Part II, line 17 . .		**12**	
Section C. Tax that is reported by the last day of the 15th month after the end of the plan year			
13 Section 4979 tax on excess contributions to certain plans (from Schedule H, line 2). Enter here and on Part II, line 17	205	**13**	

Name of filer: Filer's identifying number:

Part I Taxes *(continued)*

Section D. Tax that is reported by the last day of the month following the month in which the reversion occurred

14	Section 4980 tax on reversion of qualified plan assets to an employer (from Schedule I, line 3). Enter here and on Part II, line 17	204	**14**	

Section E. Tax that is reported by the last day of the month following the month in which the failure occurred

15	Section 4980F tax on failure to provide notice of significant reduction in future accruals (from Schedule J, line 5). Enter here and on Part II, line 17	228	**15**	

Section F. Taxes reported on or before the 15th day of the 5th month following the close of the entity manager's tax year during which the plan became a party to a prohibited tax shelter transaction

16	Section 4965 tax on prohibited tax shelter transactions for entity managers (from Schedule K, line 2). Enter here and on Part II, line 17	237	**16**	

Part II Tax Due

17	Enter the amount from Part I, line 7, 12, 13, 14, 15, or 16 (whichever is applicable)	**17**	
18	Enter the amount of tax paid with Form 5558 or any other tax paid prior to filing this return	**18**	
19	**Tax due.** If the amount on line 17 is more than the amount on line 18, subtract line 18 from line 17. For details on how to pay, go to *www.irs.gov/Payments* or see the instructions	**19**	
20a	**Overpayment.** If the amount on line 18 is more than the amount on line 17, subtract line 17 from line 18	**20a**	
	b Routing number **c** Type: ☐ Checking ☐ Savings		
	d Account number		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature | Telephone number | Date

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

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Name of filer: Filer's identifying number:

Schedule A **Tax on Nondeductible Employer Contributions to Qualified Employer Plans (Section 4972) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**

1	Total contributions for your tax year to your qualified employer plan (under section 401(a), 403(a), 408(k), or 408(p))		1	
2	Amount allowable as a deduction under section 404		2	
3	Subtract line 2 from line 1		3	
4	Enter amount of any prior year nondeductible contributions made for years beginning after 12/31/86	4		
5	Amount of any prior year nondeductible contributions for years beginning after 12/31/86 returned to you in this tax year for any prior tax year	5		
6	Subtract line 5 from line 4	6		
7	Amount of line 6 carried forward and deductible in this tax year	7		
8	Subtract line 7 from line 6		8	
9	Tentative taxable excess contributions. Add lines 3 and 8		9	
10	Nondeductible section 4972(c)(6) or (7) contributions exempt from excise tax		10	
11	Taxable excess contributions. Subtract line 10 from line 9		11	
12	Multiply line 11 by 10%. Enter here and on Part I, line 1		12	

Schedule B **Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973(a)(3)) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**

1	Total amount contributed for current year less rollovers. See instructions	1	
2	Amount excludable from gross income under section 403(b). See instructions	2	
3	Current year excess contributions. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Prior year excess contributions not previously eliminated. If zero, go to line 8	4	
5	Contribution credit. If line 2 is more than line 1, enter the excess; otherwise, enter -0-	5	
6	Total of all prior years' distributions out of the account included in your gross income under section 72(e) and not previously used to reduce excess contributions	6	
7	Adjusted prior years' excess contributions. Subtract the total of lines 5 and 6 from line 4	7	
8	Taxable excess contributions. Add lines 3 and 7	8	
9	Multiply line 8 by 6%	9	
10	Enter the value of your account as of the last day of the year	10	
11	Multiply line 10 by 6%	11	
12	**Excess contributions tax.** Enter the lesser of line 9 or line 11 here and on Part I, line 2	12	

Name of filer: Filer's identifying number:

Schedule C **Tax on Prohibited Transactions (Section 4975)** (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**

1 Is the excise tax a result of a prohibited transaction that was (box "a" or box "b" must be checked):
a ☐ discrete **b** ☐ other than discrete (a lease or a loan)

2 Complete the table below to disclose the prohibited transactions and figure the initial tax. See instructions.

(a) Transaction number	**(b)** Date of transaction (see instructions)	**(c)** Description of prohibited transaction	**(d)** Amount involved in prohibited transaction (see instructions)	**(e)** Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions))
(i)				
(ii)				
(iii)				
(iv)				
(v)				
(vi)				
(vii)				
(viii)				
(ix)				
(x)				
(xi)				
(xii)				

3 Add amounts in column (e); enter here and on Part I, line 3a **3**

4 Have you corrected all of the prohibited transactions that you are reporting on this return? If "Yes," complete Schedule C, line 5, on the next page. If "No," attach statement. See instructions . . . . . ☐ **Yes** ☐ **No**

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Name of filer: Filer's identifying number:

Schedule C **Tax on Prohibited Transactions (Section 4975) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)** *(continued)*

5 Complete the table below, if applicable, of other participating disqualified persons and description of correction. See instructions.

(a) Item no. from line 2	(b) Name and address of disqualified person	(c) EIN or SSN	(d) Date of correction	(e) Description of correction

Schedule D **Tax on Failure To Meet Minimum Funding Standards (Section 4971(a)) Reported by the 15th day of the 10th month after the last day of the plan year**

1	Aggregate unpaid required contributions (accumulated funding deficiency for multiemployer plans). See instructions	**1**	
2	Multiply line 1 by 10% (5% for multiemployer plans). Enter here and on Part I, line 8a	**2**	

Schedule E **Tax on Failure To Pay Liquidity Shortfall (Section 4971(f)(1)) Reported by the 15th day of the 10th month after the last day of the plan year**

			(a) 1st Quarter	(b) 2nd Quarter	(c) 3rd Quarter	(d) 4th Quarter	(e) Total (add cols. a–d for line 3)
1	Amount of shortfall	**1**					
2	Shortfall paid by the due date	**2**					
3	Net shortfall amount	**3**					
4	Multiply line 3, column (e), by 10%. Enter here and on Part I, line 9a					**4**	

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Name of filer: Filer's identifying number:

Schedule F Tax on Multiemployer Plans in Endangered or Critical Status (Sections 4971(g)(3) and 4971(g)(4)) Reported by the 15th day of the 10th month after the last day of the plan year

1	Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status.		
a	Enter the amount of contributions necessary to meet the applicable benchmarks or requirements	1a	
b	Enter the amount of the accumulated funding deficiency	1b	
c	Multiply the greater of line 1a or line 1b by 5%. Enter the result here and on Part I, line 10b	1c	
2	Section 4971(g)(4) tax on failure to adopt rehabilitation plan.		
a	Enter the amount of the excise tax on the accumulated funding deficiency under section 4971(a)(2) from Schedule D, line 2	2a	
b	Enter the number of days during the tax year which are included in the period beginning on the first day following the close of the 240-day period and ending on the day the rehabilitation plan is adopted _____		
c	Multiply line 2b by $1,100	2c	
d	Enter the greater of line 2a or line 2c here and on Part I, line 10c	2d	

Schedule G Tax on Excess Fringe Benefits (Section 4977) Reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees

1	Did you make an election to be taxed under section 4977? ☐ Yes ☐ No		
2	If "Yes," enter the calendar year (YYYY) in which the excess fringe benefits were paid: _____		
3	If line 1 is "Yes," enter the excess fringe benefits on this line. See instructions	3	
4	Enter 30% of line 3 here and on Part I, line 11	4	

Schedule H Tax on Excess Contributions to Certain Plans (Section 4979) Reported by the last day of the 15th month after the end of the plan year

1	Enter the amount of an excess contribution under a cash or deferred arrangement that is part of a plan qualified under section 401(a), 403(a), 403(b), 408(k), or 501(c)(18) or excess aggregate contributions	1	
2	Multiply line 1 by 10% and enter here and on Part I, line 13	2	

Schedule I Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980) Reported by the last day of the month following the month in which the reversion occurred

1	Date reversion occurred MM _____ DD _____ YY _____		
2a	Employer reversion amount: _____ b Excise tax rate (20% or 50%): _____		
3	Multiply line 2a by line 2b and enter the amount here and on Part I, line 14	3	
4	Explain below why you qualify for a 20% rather than a 50% excise tax rate:		

Schedule J Tax on Failure To Provide Notice of Significant Reduction in Future Accruals (Section 4980F) Reported by the last day of the month following the month in which the failure occurred

1	Enter the number of applicable individuals who were not provided ERISA section 204(h) notice: _____		
2	Enter the effective date of the amendment MM _____ DD _____ YY _____		
3	Enter the number of days in the noncompliance period: _____		
4	Enter the total number of failures to provide ERISA section 204(h) notice. See instructions	4	
5	Multiply line 4 by $100. Enter here and on Part I, line 15	5	
6	Provide a brief description of the failure, and of the correction, if any:		

Schedule K Tax on Prohibited Tax Shelter Transactions (Section 4965) Reported on or before the 15th day of the 5th month following the close of the entity manager's tax year during which the plan became a party to a prohibited tax shelter transaction

1	Enter the number of prohibited tax shelter transactions you caused the same plan to be a party to: _____		
2	Multiply line 1 by $20,000. Enter the result here and on Part I, line 16	2	

Schedule L Tax on Failure of a CSEC Plan Sponsor To Adopt Funding Restoration Plan (Section 4971(h)) Reported by the 15th day of the 10th month after the last day of the plan year

1	Enter the number of days during the tax year which are included in the period beginning on the day following the close of the 180-day period described in section 433(j)(3) and ending on the day on which the funding restoration plan is adopted _____		
2	Multiply line 1 by $100. Enter the result here and on Part I, line 10d	2	

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