

If you are filing this form for an amended Form 5500, 5500-C/R, or 5500EZ, check this box

1a Name and address of plan sponsor (employer if for a single-employer plan)	1b Employer identification number
2a Name and address of plan administrator (if same as plan sponsor, enter "same")	2b Administrator's employer identification no.

Return/Report Information

3 Name of plan

4 Enter the three-digit plan number ▶

5 Total assets at the end of the plan year

6 Is Schedule B (Form 5500) attached? Yes No Not applicable

Declaration of Employer/Plan Sponsor, Administrator, Fiduciary, and Actuary

Under penalties of perjury, I declare that this information agrees with the corresponding information on my 1992 employee benefit plan information return. I have also examined a copy of the return being filed electronically or on magnetic media with the Internal Revenue Service, including the accompanying schedules and statements. To the best of my knowledge and belief, the return is true, correct, and complete.

If I am not the transmitter, I have consented that the return, including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by our return transmitter.

Please Sign Here	▶ Signature of employer/plan sponsor	Date
	▶ Signature of plan administrator	Date
	▶ Signature of fiduciary	Date
	▶ Signature of actuary	Date

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).

Declaration of Transmitter

If the transmitter also prepared the return, please check this box

I declare that the employee benefit plan information return is based on all information of which I have knowledge. A copy of all forms and information to be filed with the Internal Revenue Service has been or will be provided to the taxpayer.

Transmitter's signature ▶ Date ▶

Address ▶ ZIP Code ▶

General Instructions

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the law as specified in ERISA and Internal Revenue Code section 6039D. You are required to give us the information. We need it to determine whether the plan is operating according to the law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	7 min.
Learning about the law or the form	2 min.
Preparing the form	20 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-1033), Washington, DC 20503.

DO NOT send this form to either of these offices. Instead, see **Where To File** below.

A Change To Note

For the 1992 plan year, Form 5500 filers are included in the electronic/magnetic media program.

Purpose of Form

Form 8453-E is the signature document that completes the filing of an employee benefit plan return/report transmitted via electronic or magnetic media.

Form 8453-E is used to:

- Authenticate the electronic/magnetic media Form 5500, 5500-C/R, 5500EZ, and related schedules.
- Transmit the signature of the employer/plan sponsor, plan administrator, fiduciary, actuary, and the signature of the return transmitter.
- Transmit any accompanying paper schedules and statements.
- Authorize the participant to transmit via a third-party transmitter.
- Authorize the transmitter to file the return on behalf of the employer/plan sponsor.

How To File

There are specific guidelines to follow when filing Form 5500, 5500-C/R, and 5500EZ. Get **Pub. 1507**, Procedures for Electronic/Magnetic Media Filing of Employee Pension Plan Returns for Plan Year 1992, for instructions on how to file.

Who Must File

Every participant in the electronic/magnetic media program, who wants to file a Form 5500, 5500-C/R, or 5500EZ for the 1992 plan year via electronic or magnetic media, must complete Form 8453-E.

Multiple-Return Filing

A single signature may be used to transmit several returns if a representative is authorized to sign each employee benefit plan return/report. A Multiple Return Control Record may be used with Form 8453-E to transmit the authorized signature. See Pub. 1507 for more details.

When To File

An employee benefit plan return/report must be filed by the last day of the 7th month after the plan year ends. This filing date also applies to returns filed electronically or on magnetic media. For returns filed electronically, the transmitter must send the signed Form 8453-E the same day the transmission is made. For returns filed on magnetic tape or diskette, the transmitter must send the signed Form 8453-E in the same package with the corresponding tape or diskette.

Where To File

For Form 5500-C/R and 5500EZ, send Form 8453-E to:
 Internal Revenue Service
 Andover Service Center
 Attention: EFU (EPMF)
 Stop 983
 P.O. Box 4050
 Woburn, MA 01888-4050.

For Form 5500, send Form 8453-E to:
 Internal Revenue Service
 Attention: EFU (EPMF)
 A.M.F. Stop 37
 P.O. Box 30309
 Memphis, TN 38130.