

File as an attachment to Form 5500 or 5500-C/R.

This Form is NOT Open to Public Inspection

Department of the Treasury Internal Revenue Service

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 5500 or 5500-C/R.

For the calendar plan year 1993 or fiscal plan year beginning , 1993, and ending , 19

Form fields for 1a Name of plan sponsor, 1b Employer identification number, 1c Plan name, 1d Three-digit plan number

- 2 Check the Internal Revenue Code section that describes this fringe benefit plan: 125 (Cafeteria plan) 127 (Educational assistance program)
3 Enter the total number of employees of the employer
4 Enter the total number of employees eligible to participate in the plan
5 Enter the total number of employees participating in the plan. (See instructions.)
6 Enter the total cost of the fringe benefit plan for the plan year. (See instructions.)
7 Did the fringe benefit plan terminate in this plan year? (See instructions.) Yes No

General Instructions

A Change To Note

The Revenue Reconciliation Act of 1993 (the "Act") reinstated Code section 127 and extended this provision through December 31, 1994. Code section 127 had previously expired on June 30, 1992. This change affects the tax treatment of educational assistance provided under employer-provided educational assistance programs.

Purpose of Form

- File Schedule F (Form 5500) for the following fringe benefit plans:
A cafeteria plan described in Code section 125,
An educational assistance program described in Code section 127.

Note: Do not file Schedule F for an educational assistance program that provides only job-related training, which is deductible as an ordinary and necessary business expense under Code section 162.

Fringe benefit plans filing only to satisfy the requirements of Code section 6039D(a) must complete page 1, Form 5500 (or Form 5500-C/R), items 1a through 5c and 6d and attach Schedule F (Form 5500). These two pages are filed as the plan's annual information return. Do not file Schedule A, B, C, E, P, or SSA.

Employers filing the same Form 5500 (or Form 5500-C/R) for both a welfare benefit plan and a fringe benefit plan must complete all the welfare and fringe benefit plan questions on Form 5500 (or Form 5500-C/R), including items 6a and 6d, and attach Schedule F (Form 5500).

Specific Instructions

Line 5. For purposes of Code section 6039D, fringe benefit plan "participant" means any individual who, for a plan year, has had at least \$1 excluded from income by reason of Code section 125 or 127.

Line 6. The total cost of the fringe benefit plan includes:

- The amount employees elect to have an employer contribute to provide for the benefits under the plan. For a Code section 125 cafeteria plan, enter the amount of the salary reductions and other employer contributions. Do not include benefits paid out from the plan and amounts forfeited.
Administrative expenses including any legal, accounting, or consulting fees attributable to the plan, whether paid directly by the employer or through the plan. Overhead expenses such as utilities and photocopying costs are not to be included for this reporting purpose.

Line 7. Do not complete this line if the return/report is filed for both a welfare plan and a fringe benefit plan that has terminated during this plan year. Enter the termination information on line 9a and 9b of the applicable Form 5500 or Form 5500-C/R.