2. *Investments in securities of unaffiliated issuers.*

(a) *United States Government bonds and other obligations.* Include only direct obligations of the United States Government.

(b) *Other securities.* State separately (1) marketable securities and (2) other securities.

3. *Investments. Other than securities.* State separately each major class.

4. *Dividends and interest receivable.*

5. *Cash.*

6. *Other assets.* State separately (a) total of amounts due from participating employers or any of their directors, officers and principal holders of equity securities; (b) total of amounts due from trustees or managers of the plan; and (c) any other significant amounts.

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7. *Liabilities.* State separately (a) total of amounts payable to participating employers; (b) total of amounts payable to participating employees; and (c) any other significant amounts.

8. *Reserves and other credits.* State separately each significant item and describe each such item by using an appropriate caption or by a footnote referred to in the caption.

9. *Plan equity at close of period.*

[27 FR 7870, Aug. 9, 1962. Redesignated at 47 FR 56843, Dec. 21, 1982]

§210.6A–04 Statements of income and changes in plan equity.

Statements of income and changes in plan equity filed under this rule shall comply with the following provisions:

1. *Net investment income.*

(a) *Income.* State separately income from (1) cash dividends; (2) interest, and (3) other sources. Income from investments in or indebtedness of participating employers shall be segregated under the appropriate subcaption.

(b) *Expenses.* State separately any significant amounts.

(c) *Net investment income.*

2. *Realized gain or loss on investments.* (a) State separately the net of gains or losses arising from transactions in (1) investments in securities of the participating employer or employers; (2) other investments in securities; and (3) other investments.

(b) State in a footnote or otherwise for each category of investment in paragraph (a) above the aggregate cost, the aggregate proceeds and the net gain or loss. State the principle followed in determining the cost of securities sold, e.g., *average cost* or *first-in, first-out.*

3. *Unrealized appreciation or depreciation of investments.* (a) State the amount of increase or decrease in unrealized appreciation or depreciation of investments during the period.

(b) State in a footnote or otherwise the amount of unrealized appreciation or depreciation of investments at the beginning of the period of report, at the end of the period of report, and the increase or decrease during the period.

4. *Contributions and deposits.* (a) State separately (1) total of amounts deposited by participating employees, and (2) total of amounts contributed by the participating employer or employers.

(b) If employees of more than one employer participate in the plan, state in tabular form in a footnote or otherwise the amount contributed by each employer and the deposits of the employees of each such employer.

5. *Withdrawals, lapses and forfeitures.* State separately (a) balances of employees' accounts withdrawn, lapsed or forfeited during the period; (b) amounts disbursed in settlement of such accounts; and (c) disposition of balances remaining after settlement specified in (b).

6. *Plan equity at beginning of period.*

7. *Plan equity at end of period.*

[27 FR 7870, Aug. 9, 1962. Redesignated at 47 FR 56843, Dec. 21, 1982]

§210.6A–05 What schedules are to be filed.

(a) Schedule I, specified below, shall be filed as of the most recent audited statement of financial condition and any subsequent unaudited statement of financial condition being filed. Schedule II shall be filed as of the date of each statement of financial condition being filed. Schedule III shall be filed for each period for which a statement of income and changes in plan equity is filed. All schedules shall be audited if the related statements are audited.

Schedule I—Investments. A schedule substantially in form prescribed by §210.12–12 shall be filed in support of captions 1, 2 and 3 of each statement of financial condition unless substantially all of the information is given in the statement of financial condition by footnote or otherwise.

Schedule II—Allocation of plan assets and liabilities to investment program. If the plan provides for separate investment programs with separate funds, and if the allocation of assets and liabilities to the several funds is not shown in the statement of financial condition in columnar form or by the submission of separate statements for each fund, a schedule shall be submitted showing the allocation of each caption of each statement of financial condition filed to the applicable fund.