

THOMSON REUTERS®

5500 E-FILE GUIDE

FOR TAX YEAR 2023

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CHAPTER 1: 5500 E-FILE: GENERAL INFORMATION

The DOL has mandated e-file capabilities to 5500 taxpayers through its EFAST2 system. This system uses a new architecture that is more efficient and scalable than previous e-file systems. Some of the new capabilities introduced with the EFAST2 system are as follows:

- uses XML to format return data and transmit to the IRS
- allows binary data (non-XML documents) to be transmitted to the Department of Labor in PDF format
- uses redesigned Business Rules (diagnostics)
- uses a standardized Acknowledgment File structure across all form types.

ABOUT EFAST2

EFAST2, an all-electronic system, receives and displays Form 5500/5500-SF/5500-EZ Annual Returns/Reports. The Form 5500-SF (Short Form) can be used by small plans (generally fewer than 100 participants) that meet certain other conditions. EFAST2 is located on the Internet at <https://www.efast.dol.gov/>.

Under the Department of Labor's Final Rule on Annual Reporting and Disclosure, all Form 5500 Annual Returns/Reports must be e-filed. Under the all-electronic EFAST2, filers choose between using EFAST2-approved vendor software or the EFAST2 web-based filing system (IFILE) to prepare and submit Form 5500/5500-SF/5500-EZ. Completed forms are submitted via the Internet.

EFAST2 electronic credentials must be obtained to sign and/or submit Form 5500/5500-SF/5500-EZ, or to prepare a return/report in IFILE. EFAST2 electronic credentials can be obtained by registering on the EFAST2 web site (<https://www.efast.dol.gov/>).

Nearly all filings that are received by the EFAST2 e-file system will be posted on the Department of Labor's EFAST2 web site. For more information on Form 5500 disclosure, see EFAST2 FAQ #42.

EFAST2 USER TYPES

EFAST2 Roles

Before registering as an EFAST2 user, it is recommended that the user determine the expected filing tasks, such as filing author, filing signer, and transmitter, so that all appropriate credentials may be granted upon completion of the application. User types in EFAST2 are dependent on the use of built-in functionality and signature authority in the system.

User type updates may occur at any time after initial registration by updating the user profile on the EFAST2 web site.

User Types

Each user type has specific filing tasks associated with it. A registrant who performs more than one filing task should indicate these multiple user types during the registration process with EFAST2 (<https://www.efast.dol.gov/>). Select **Register** on the left side of the page.

Filing Author Filing Authors can complete Form 5500/5500-SF/5500-EZ and the accompanying schedules, submit the filing, and check filing status. Filing authors cannot sign filings unless they also have the “Filing Signer” role. If you are using EFAST2-approved third party software to author your filing rather than IFILE, you do not need to check this box.

Filing Signer Filing Signers are Plan Administrators, Employers/Plan Sponsors, and Direct Filing Entities who electronically sign Form 5500/5500-SF/5500-EZ. This role should also be selected by plan service providers that have written authorization to file on behalf of the plan administrator under the EFAST2 e-signature option. No other filing-related functions may be performed by selecting this user role alone.

Schedule Author Schedule Authors can complete one or more of the schedules that accompany Form 5500/5500-SF/5500-EZ. Schedules created by a Schedule Author are not associated with a filing. For a schedule created by a Schedule Author to be used in a filing, the schedule must be exported. This exported file will then be imported by the Filing Author to the correct filing. Schedule Authors cannot initiate, sign, or submit a filing. If the Filing Author is using EFAST2-approved third party software to author the filing rather than IFILE, then the Filing Author credentials do not need to be selected

For example:

A plan administrator using EFAST2-approved third-party software to prepare and transmit directly to the DOL its own Form 5500/5500-SF/5500-EZ and schedules will not need Filing Author or Schedule Author credentials because the preparation will be done separate from the web-based system.

A plan administrator using EFAST2-approved third-party software to prepare filings and then imports them to IFILE for transmission will need Filing Author credentials to be able to edit the filing once it is imported into IFILE.

Preparers who use EFAST2-approved third-party software to transmit filings on behalf of other organizations will need to register as a transmitter.

Someone who will only be preparing schedules using IFILE and not Form 5500/5500-SF/5500-EZ will need Schedule Author credentials.

All company official(s) responsible for signing the filing will need to obtain Filing Signer credentials.

Registering for EFAST2 Credentials

For the sake of accuracy, security, and timeliness, users must complete the registration process in a single session. Incomplete registration forms will not be saved in the EFAST2 database. If users end the session prior to completing the registration form, they will need to start the process over from the beginning. Users must follow six steps to complete EFAST2 registration:

1. Read and accept the privacy statement.
2. Provide contact information and select user type(s).
3. Select a challenge question and answer.
4. Verify registration information.
5. Receive a credentials e-mail notification.
6. Retrieve and activate credentials.

REGISTERING WITH EFAST2

1. Go to the EFAST2 web site, located at <https://www.efast.dol.gov/>.
2. On the navigation panel on the left side of the **Welcome** screen, click the **Register** link.

Non-transferability of Credentials

EFAST2 user credentials belong to the individual who obtains them. Except in the case of transmitters, credentials are not transferable; that is, they cannot be shared by multiple users. Therefore, if different company officers will sign the filing, each officer must register and obtain his or her own credentials.

Also, if an EFAST2 user has submitted or signed filings, but responsibility for those filings has moved to another EFAST2 user, the user credentials may not be shared. If the user responsibilities are changed in mid-cycle, the filings and/or schedules must be exported, and the new user must register for credentials and import the filings and schedules under the new credentials, if the new user has not already registered for credentials in a different capacity. Otherwise, the new EFAST2 user will need to start with blank filings or schedules.

USING THE EFAST2 SYSTEM

Filing Options

There are two filing methods in EFAST2:

- EFAST2-approved third-party software
- IFILE (DOL's free web-based filing tool).

Users have available to them several options for combining these methods of preparing and transmitting filings. For example, users can:

- Prepare and transmit their filings using EFAST2-approved third-party software.
- Prepare filings using EFAST2-approved third-party software and then import and submit the filings through IFILE if the third-party software supports exporting.
- Prepare filings using IFILE and then import and submit the filings through EFAST2-approved third party software if the third-party software supports importing.
- Prepare and submit their filings through IFILE.

Delinquent or Amended Filings

FOR AMENDED FILINGS

1. Start with the original version you submitted.
2. Make the necessary amendments.
3. Check the box for "amended return/report" in Part I.
4. Resubmit the entire annual return/report, including all needed schedules and attachments.

FOR DELINQUENT OR AMENDED FILINGS (PRIOR TO 2015)

Delinquent and amended filings of Title I plans must be submitted electronically through EFAST2 and cannot be submitted on paper.

To submit a delinquent or amended Form 5500 return/report electronically through EFAST2 for plan years prior to 2015, you must submit the filing using current filing year Form 5500, schedules, and instructions except for the exceptions provided in the following paragraph. The current filing year forms take the place of the Form 5500 pages that would have been included in the prior year's filings. The e-file on the current filing year Form 5500 must indicate, in the appropriate space at the beginning of the Form 5500, the plan year for which the annual return/report is being filed.

For plan years 2015 and later, make any necessary amendments to the original version you submitted, check the box for "amended return/report" in Part I, and resubmit the entire annual return/report, including all required schedules and attachments.

Exceptions to requirement to use current filing year schedules and instructions: Filers using EFAST2 must use the following correct-year schedules (that is, the plan year for which the annual return/report relates) completed in accordance with the related correct-year instructions:

- Schedule B, SB, or MB (Actuarial Information)
- Schedule E (ESOP Annual Information)
- Schedule P (Annual Return of Fiduciary of Employee Benefit Trust)
- Schedule R (Retirement Plan Information)
- Schedule T (Qualified Pension Plan Coverage Information).

For example, if you are filing a delinquent 2007 Form 5500 return/report for a defined benefit pension plan, you must include the 2007 Schedule B, Schedule R and all required attachments for these schedules. Attach them as PDF images to the current filing year Form 5500, tagging them as "other attachments."

You also have the option of using either the current filing year or the correct-year (2007 in this example) Schedule C. Since the Schedule E would not apply to a defined benefit plan and the Schedule P and Schedule T did not apply for 2007 plan year filings, all other required schedules and attachments should be completed using current filing year forms and instructions. The entire filing should then be e-filed in accordance with EFAST2 e-file requirements.

OBTAINING CORRECT-YEAR SCHEDULES AND RELATED INSTRUCTIONS

The Department of Labor has created a comprehensive tool to help you pick the correct version of the forms for delinquent and amended returns.

Go to <http://www.dol.gov/ebsa/5500main.html>, and click the **Form 5500 Version Selection Tool** from the **Quick Links** on the right side of the dialog. Links to the correct forms and instructions are included on this site.

Do not attach any Schedule SSA to any filing with EFAST2. You must submit the most current year Form 8955-SSA to the IRS (along with all required attachments).

Do not send any penalty payments associated with a delinquent filing to EFAST2. Penalty payments to the IRS or made under the Department's Delinquent Filer Voluntary Compliance (DFVC) Program must be submitted separately in accordance with the applicable requirement.

Unique Numbers Assigned by the E-file System

AckID The Acknowledgement ID (AckID) is a system-generated identifier that uniquely identifies a received submission that has completed EFAST2 processing. The original AckID is required when amending a filing if the original filing was submitted through EFAST2. If you used our software to e-file the original return, then this information will be readily available.

Filing Deadlines and Extension Requests

The deadline for plans to file a Form 5500/5500-SF/5500-EZ is the last day of the seventh month after the close of the plan year. Users needing more time to file can request an extension on or before the filing due date. Detailed information on requesting filing extensions can be found in the publications Instructions for Form 5500/5500-SF/5500-EZ and at the EFAST2 web site (<https://www.efast.dol.gov/>).

With EFAST2, filers are no longer required to attach a copy of IRS Form 5558, Application for Extension of Time to File Certain Employee Plan Returns, or any other extension request form to their Form 5500/5500-SF/5500-EZ filing or an explanation of a special extension. Filers now merely check the box on Form 5500/5500-SF/5500-EZ and, if applicable, enter a description of the special extension. Plans still must file Form 5558 (or other applicable extension request form) with the IRS and keep with their records a copy of the form.

If a filing is late, a filer may choose to attach an explanation for filing late in the "Reasonable Cause" attachment. If a government review finds that the filer had a reasonable explanation for filing late, late filing penalties may be waived.

FORMS ACCEPTED BY EFAST2

ERISA filings consist of multiple filing components that are comprised of individual forms, schedules, and attachments.

- Form 5500/5500-SF/5500-EZ
- Schedules
- Attachments

Forms and Schedules

With the exception of Schedule A, all forms and schedules can have only one occurrence within the filing. A maximum of 9,999 Schedules A may be included in a single filing.

The size of the filing may also limit the number of Schedule As a filing may contain (maximum size of a filing is 100MB).

Some forms and schedules have repeating blocks of information. There is no limit to the number of instances of each block within the form or schedule other than the filing size limit.

Only one report of the Independent Qualified Public Accountant (IQPA Report) can be attached.

Form 5500 filings may contain any form, schedule, or attachment type other than Form 5500-SF or Form-EZ.

Form 5500-SF filings may contain only Form 5500-SF, Schedule MB or SB, and attachments. All other forms and schedules are invalid for Form 5500-SF.

Never attach Form 8955-SSA to the e-filed return. Form 8955-SSA is filed with the IRS instead.

If you include a Social Security number on your annual return/report, your filing may be rejected. Because your filing, including any attachments, will be posted on the Internet, it should not contain sensitive information such as Social Security numbers.

Form 8955-SSA can be e-filed through our software for IRS FIRE (Filing Information Returns Electronically) System. Please go to Chapter 3 of this guide for more information.

To paper file Form 8955-SSA to the IRS, please go to <http://www.irs.gov/>.

Attachments

Any information that cannot be contained on the 5500 series forms and schedules may be submitted as an unstructured attachment on EFAST2. Acceptable formats vary by attachment type:

Accountant's Opinion and Signed MB or SB The report of the Independent Qualified Public Accountant (IQPA) and image of the signed Schedule MB or SB must be attached as a PDF file.

Other Attachments Other attachments may be either a PDF file or an ASCII Text file. No other file formats are accepted. We have predefined the most common attachments in our software. For a complete list of possible attachments that can be included in EFAST2 filings, see the *EFAST2 IFILE Users Guide* at <https://www.efast.dol.gov/>.

SIGNING FILINGS

All Form 5500/5500-SF/5500-EZ filings must be signed electronically in EFAST2.

Each signer is assigned two identifiers by EFAST2: a PIN and a User ID. Together, the PIN and the User ID act as the user's signature on the electronic filing.

There are two principal advantages to using a PIN and a User ID to sign filings:

- **Greater security:** Only the user and authorized government personnel have access to the PIN and User ID.
- **Less paperwork:** The transmitter's responsibility to send paper forms, schedules, and attachments to the DOL is eliminated, thus making the filing completely electronic.

There may be as few as one or as many as four signatures for one filing: Plan Administrator, Employer/Plan Sponsor, authorized service provider for E-Signature, and/or Direct Filing Entities (DFE). Form 5500-SF filings must have a signature from either the Plan Administrator and/or the Employer/Plan Sponsor or authorized service provider.

If a service provider manages the Form 5500/5500-SF/5500-EZ filing process for your plan, the service provider may get his or her own EFAST2 Signer credentials and electronically sign the filing. The service provider must attest (must have specific written authorization from the plan administrator) that he or she is authorized to submit the return/report and has attached a PDF copy of the plan's Form 5500/5500-SF/5500-EZ that has been manually signed and dated by the plan administrator under penalty of perjury.

By using the PIN and User ID as an electronic signature, the Filing Signer certifies that the required signatures are on all the applicable filing components, including Form 5500/5500-SF/5500-EZ (plan administrator, employer/plan sponsor, plan and signer for DFE, as appropriate), the Accountant's Opinion (attached as a signed PDF), and signed Schedule MB/SB (completed electronically and attached as a PDF to show the actuary's signature) (also attached as a signed PDF).

Upon signing the filing, filing preparation software (either IFILE or EFAST2-approved third party software) shall apply the signer's e-file credentials (User ID and PIN), name, and date to the annual return/report file and the name and date to Form 5500/5500-SF/5500-EZ.

When we receive your submission, if you do not have valid signature IDs, the return will not be sent to DOL. It will be automatically rejected with Reject code 9950 before submitting to the government.

Signatures signify verification and certification. No changes to signed filings are allowed. Filings that have not been submitted may have signatures removed to allow editing. Submitted and accepted filings require the submission of an amendment to make modifications.

USER RESPONSIBILITIES

Document Retention

Retention periods are specified in the Internal Revenue Code and ERISA, and implementing regulations. The Plan Administrators and Direct Filing Entities must retain a copy of the filing signed by the Filing Signer(s) and any acknowledgments received from the DOL, along with all other documents required by the Internal Revenue Code and ERISA.

Filers may use electronic media for record maintenance and retention, so long as they meet the applicable requirements. For more information, see the instructions to Form 5500/5500-SF/5500-EZ.

The signer must also retain a copy of the Schedule MB or SB signed by the actuary and, where applicable, a copy of the IRS Form 5558: *Application for Extension of Time to File Certain Employee Plan Returns*.

Submitter Responsibilities

Communications on filing errors and statuses are directed to the submitter. In the case that the submitter is not also the plan sponsor or administrator, the submitter is responsible for ensuring that accurate communication is directed to those responsible for filing the Form 5500/5500-SF/5500-EZ annual return/report.

CHAPTER 2: E-FILING FORM 5500/5500-SF/5500-EZ RETURNS

The 5500 e-filing application generates the e-files for mandatory annual returns/reports and schedules according to DOL regulations.

STEPS TO E-FILE RETURNS

1. Prepare the electronic part of the return. See [Preparing the Electronic Part of the Return \(page 18\)](#).
2. Enable e-file. See [Enabling E-file \(page 12\)](#).
3. Select signature options. See [Selecting Signature Options \(page 13\)](#).
4. Prepare the attachments for the return, if necessary. See .
5. Create an initial e-file for the return. See [Creating the E-file \(page 22\)](#).
6. Review diagnostics, and make any necessary corrections. See [Reviewing E-file Diagnostics \(page 19\)](#).
7. Review validation errors. See [Creating a Federal Validation File for GoTo Functionality \(page 20\)](#).
8. Recreate the final e-file for the return. See [Creating the E-file \(page 22\)](#).
9. Send returns to the EFAST2. See [Sending Qualified Returns to the EFAST2 \(page 24\)](#).
10. Verify acknowledgment of receipt by the DOL and check the status of the return. See [Checking the Status of the E-filed Return \(page 26\)](#).
11. Submit to IFILE (optional). See [IFILE \(page 27\)](#).

PREPARING THE ELECTRONIC PART OF THE RETURN

You must create a data file for every locator you wish to e-file. The following major tasks to create a data file are detailed in this section:

- Ensure that the **Auto Compute** is activated.
- Enable e-file and auto-calculation.
- Enter any additional information and review PDF attachment details.
- Enter e-signature information (including UserID, PIN, and signer's name).
- Create an e-file for the return.
- Review e-file diagnostics for XML validation errors.

ENABLING E-FILE

1. On the Organizer tab, select **E-file > 5500 Return > Enable E-file > Enable E-file**.

Enable E-file | **Delete E-file**

HELP

IFILE Information Enable E-file Creating E-file Suspend E-file

ENABLE E-FILE

☒ Enable EFAST2 E-file .

SUSPEND E-FILE

☐ Suspend 5500 or 5500-SF or 5500-EZ E-file

E-FILE HEADER INFORMATION

Return EIN.....

Return plan number.....

Plan year begin date.....

Plan year end date.....

Original EIN if different from **Amended Return EIN**.....

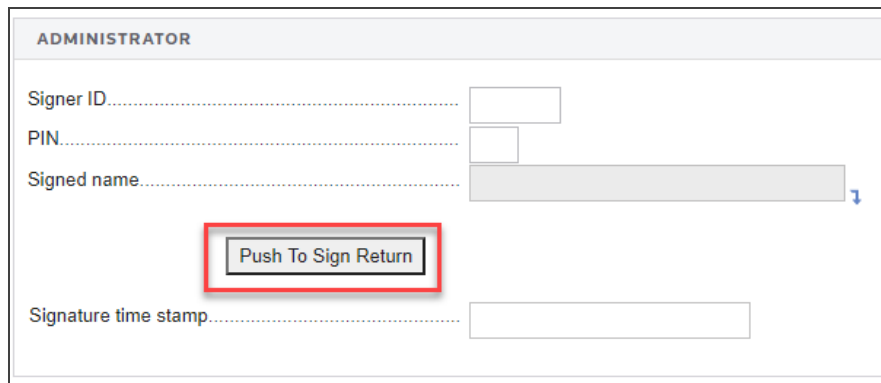
Figure 2:1

2. Select the option to enable EFAST2 e-file for this return.
3. If necessary, select the option to suspend the e-file for Form 5500/5500-SF/5500-EZ.
4. Review the e-file header information. All four fields are required to file the return.
5. For amended returns only, enter the original EIN if it differs from the EIN for the amended return.

SELECTING SIGNATURE OPTIONS

As part of its E-file Mandate, the Department of Labor requires that each return be digitally signed with a UserID and PIN. Plan Administrators, Sponsors, Direct Filing Entities and plan service providers with written authorization to sign on behalf of the plan administrator must obtain these credentials directly from the DOL at <https://www.efast.dol.gov/>.

1. On the Organizer tab, select **E-file > Signature Options**.
2. Registration with the DOL is required for the Plan Administrator, Sponsor, Plan Service Provider, and/or Direct Filing Entity (DFE) that will sign and take responsibility for the e-filed return/report. Select the appropriate signer from the Forms List Window.
3. If you select *Administrator*, for example.

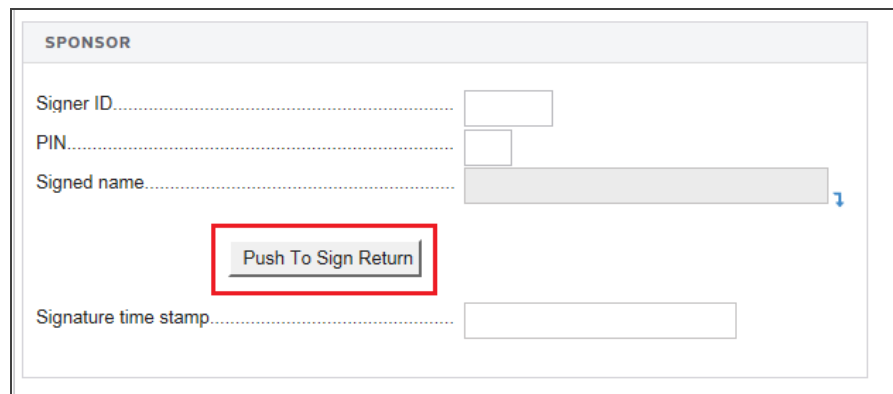


The screenshot shows a form titled "ADMINISTRATOR" with the following fields and a button:

- Signer ID..... [text box]
- PIN..... [text box]
- Signed name..... [dropdown menu with a blue arrow]
- Push To Sign Return** (button, highlighted with a red box)
- Signature time stamp..... [text box]

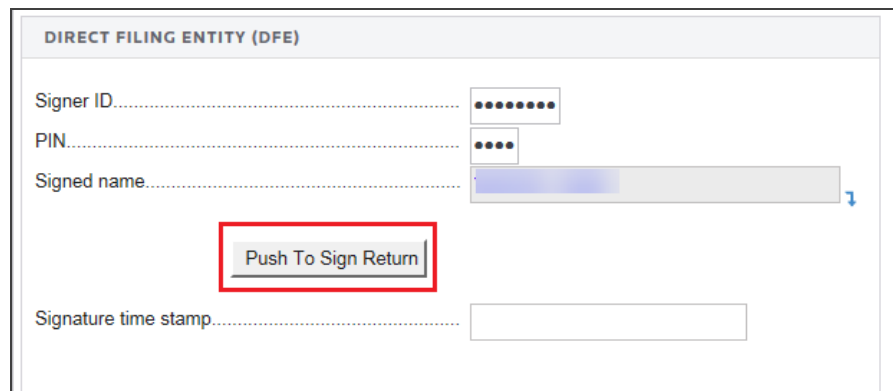
Figure 2:2

4. Enter the UserID, PIN obtained from the DOL, and the signature name.
5. When clicked, the **Push To Sign Return** button will populate the **Signature Time Stamp** field. The Signer ID and PIN will also be encrypted in compliance with DOL regulations.

6. If you select *Sponsor*:

The screenshot shows a form titled "SPONSOR" with the following fields: "Signer ID" (a small text box), "PIN" (a small text box), "Signed name" (a long text box with a blue arrow at the end), and "Signature time stamp" (a text box). A red rectangular box highlights the "Push To Sign Return" button, which is located below the "Signed name" field.

Figure 2:3

7. If you select *Direct Filing Entity*:

The screenshot shows a form titled "DIRECT FILING ENTITY (DFE)" with the following fields: "Signer ID" (a text box with dots), "PIN" (a text box with dots), "Signed name" (a long text box with a blue arrow at the end), and "Signature time stamp" (a text box). A red rectangular box highlights the "Push To Sign Return" button, which is located below the "Signed name" field.

Figure 2:4

If any changes are made after signing the return, you must resign the return to update the correct time stamp.

8. On the right side of the screen (be aware that you may have to scroll right), enter e-signature requirements:

The screenshot shows a web form titled "E-SIGNATURE REQUIREMENTS". It is divided into three main sections: "SERVICE PROVIDER", "E-SIGNATURE ATTACHMENT", and "REQUIREMENTS".

SERVICE PROVIDER

Signer ID..... [text box]
PIN..... [text box]
Signed name..... [dropdown menu]

E-SIGNATURE ATTACHMENT

☐ PDF document named 'E-signatureAlternative' is attached *
* Go to Organizer | E-file | Attachments | Summary, and click "Attach PDF" by selecting Attachment Type name "ESignatureAlternative". After it is attached, check this box.

REQUIREMENTS

Preparer has received written authorization to provide e-signature for this return from

☐ Administrator
☐ Sponsor
☐ DFE

(i) Administrator Name..... [dropdown menu]
Date return was manually signed..... MM/DD/YYYY

(ii) Sponsor Name..... [dropdown menu]
Date return was manually signed..... MM/DD/YYYY

(iii) DFE Name..... [dropdown menu]
Date return was manually signed..... MM/DD/YYYY

[Push To Sign Return]

Signature time stamp..... [text box]

Figure 2:5

9. For the service provider, enter the SignerID, PIN, and signature name.

10. For the E-signature Attachment, indicate if a PDF document named *E-signatureAlternative* is attached to the return. Please go to **Organizer > E-file > Attachments > Summary**, and click **Attach PDF** by selecting the **Attachment Type** name *ESignatureAlternative*. Once it is attached, check this box.
11. Indicate that the preparer has received written authorization to provide the e-signature for the return from the administrator, sponsor, and/or the DFE. For each selection, enter the name and the date on which the return was manually signed.
12. When clicked, the **Push To Sign Return** button will populate the **Signature Time Stamp** field. The Signer ID and PIN will also be encrypted in compliance with DOL regulations.

13. To select general signature options, select the **E-signature** hyperlink at the top of the screen. The following screen appears.

E-SIGNATURE REQUIREMENTS

SERVICE PROVIDER

Signer ID.....

PIN.....

Signed name.....

E-SIGNATURE ATTACHMENT

☐ PDF document named 'E-signatureAlternative' is attached *

* Go to Organizer | E-file | Attachments | Summary, and click "Attach PDF" by selecting Attachment Type name "ESignatureAlternative". After it is attached, check this box.

REQUIREMENTS

Preparer has received written authorization to provide e-signature for this return from

☐ Administrator

☐ Sponsor

☐ DFE

(i) Administrator Name.....

Date return was manually signed.....

(ii) Sponsor Name.....

Date return was manually signed.....

(iii) DFE Name.....

Date return was manually signed.....

Signature time stamp.....

Figure 2:6

14. Indicate if a PDF document named *E-signatureAlternative* is attached to the return. Please go to **Organizer > E-file > Attachments > Summary**, and click **Attach PDF** by selecting the **Attachment Type** name *ESignatureAlternative*. Once it is attached, check this box.
15. Indicate if the preparer has received written authorization to provide the e-signature for the return.
16. Enter the plan administrator's name and the date the return was manually signed by the administrator.

17. For an e-signature, enter the Signer ID, PIN, and signature name.
18. When clicked, the **Push To Sign Return** button will populate the **Signature Time Stamp** field. The Signer ID and PIN will also be encrypted in compliance with DOL regulations.

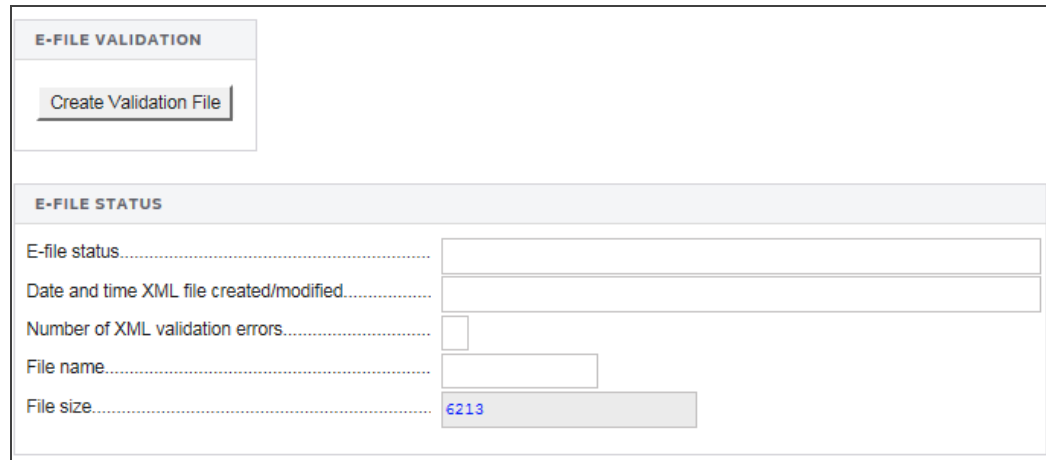
PREPARING THE ELECTRONIC PART OF THE RETURN

You must create a data file for every locator you wish to e-file. The following major tasks to create a data file are detailed in this section:

- Ensure that the **Auto Compute** is activated.
- Enable e-file and auto-calculation.
- Enter any additional information and review PDF attachment details.
- Enter e-signature information (including UserID, PIN, and signer's name).
- Create an e-file for the return.
- Review e-file diagnostics for XML validation errors.

REVIEWING E-FILE DIAGNOSTICS

1. Navigate to **Organizer > E-file > Status > E-file Status**.



The screenshot shows a software interface with two main sections. The top section is titled "E-FILE VALIDATION" and contains a button labeled "Create Validation File". The bottom section is titled "E-FILE STATUS" and contains several fields: "E-file status" with a text input box, "Date and time XML file created/modified" with a text input box, "Number of XML validation errors" with a small numeric input box, "File name" with a text input box, and "File size" with a text input box containing the value "6213".

Figure 2:7

2. Perform a full recompute of the locator, and make the necessary corrections, as follows below.
3. Select **View > Diagnostics** to open the **Diagnostics** dialog box. Select the **E-file** option.

If you have enabled e-file, three folders will exist for e-file diagnostics: Alerts, Rejects, and XML validation errors.

4. Expand each folder (**E-file - Alerts** and **E-file - Rejects**) to view the text of each diagnostic.

XML DOL Error Checking: Review XML Validation Errors - XML DOL Error checking by selecting each error with **Go To** functionality. These errors are added below the normal **Efile XML: Validation Errors**. The XML file is compared against the EFAST2 error codes that are defined by Department of Labor as e-file reject errors. Returns can be rejected for these errors. Please verify and correct these errors to qualify each return for e-file.

5. Select each diagnostic to go to the source of the diagnostic, and make any necessary changes to prevent the diagnostic from being regenerated during subsequent tax return computes.
6. Repeat the diagnostic review process for all e-file diagnostics existing on the locator.
7. Perform a full recompute on the locator and review any new e-file diagnostics that may have been generated, modifying input as necessary.

8. Repeat the data modification, compute, and review process until there are no e-file diagnostics listed for the locator.

Alert Diagnostics

These do not prevent the creation of a qualified e-file. You should still investigate the conditions causing the Alert diagnostics, as these may reveal input errors.

Reject Diagnostics

These diagnostics identify conditions in the return that will result in a DOL rejection for failure to meet DOL Business Rules. Reject diagnostics also identify many of the common conditions that may result in an XML validation error. You must correct the conditions generating a Reject diagnostic before you can generate a qualified e-file.

XML Validation Errors

Data that does not meet the strict schema formatting requirements of the DOL schemas result in XML validation errors.

CREATING A FEDERAL VALIDATION FILE FOR GOTO FUNCTIONALITY

The existence of XML errors will prevent the return from being e-filed. XML validation errors indicate that return data does not meet requirements defined in the DOL schemas. Using the **GoTo** functionality will aid in resolving XML validation issues.

Even though you can view XML validation errors in the **View > Diagnostics** dialog after you create the e-file, you will not be able to use the **GoTo** feature to go to the source of the error. This step describes how to generate an XML file for validation purposes only. If you generate the XML validation file following these steps, you can use **GoTo** to help correct validation errors.

The XML file generated by following these steps will **NOT** be transmitted to the DOL.

1. Click the **Create Validation File** button. This creates a validation file for this return *only*.

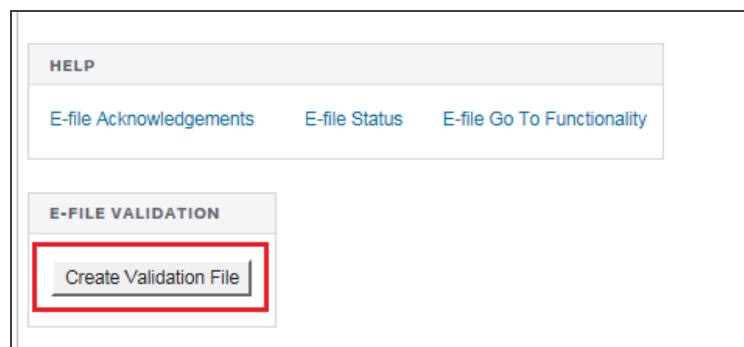


Figure 2:8

2. Select **View > Diagnostics > Efile XML Validation Errors** to display the XML validation errors.
3. Depending on the method used to generate the XML file, the validation heading will change. XML validation errors generated through these steps will have a heading instructing you to use **GoTo** to correct the error.
4. Select each validation error to go to the source of the invalid information. This may be a Tax Form field or an Organizer field. If the error is in a Tax Form field, hyperlink to the applicable Organizer field to correct the input.
5. The XML validation errors listed in **View > Diagnostics** will not be updated until you recreate the XML file.
6. After you have corrected all validation errors, create the final XML file to transmit to the DOL.

CREATING THE E-FILE

After verifying that e-file diagnostics do not exist, create the electronic data file as follows:

1. On the Organizer tab, select **E-file > Create E-file > Create E-file**.

HELP		E-FILE VIEWER	
Department of Labor Website	Checking Return Status	Definition of E-file Status	

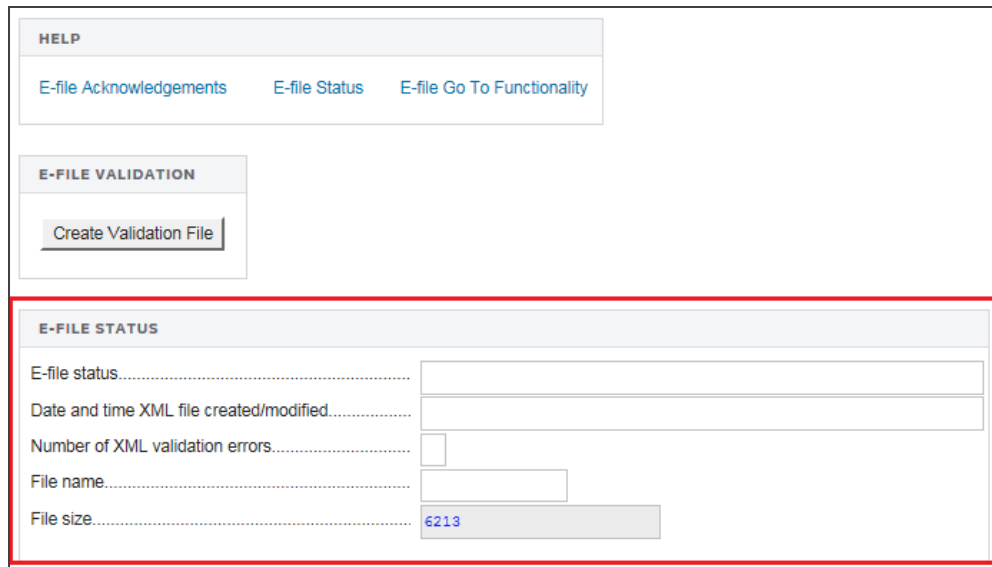
CREATE E-FILE	
Generate DOL E-file	
Date/time XML file created.....	
E-file status.....	XML is created but NOT qualified - Please clear vali. errors
Number of XML validation errors.....	90
Name of XML file.....	Y4457JB9.XML
Size of XML file in bytes.....	6213

Figure 2:9

Important: Before creating the e-file, perform a full recompute.

2. Click the **Create DOL E-file** button.
3. The number of XML validation errors, if any, will appear. These errors must be corrected in order to submit a valid e-file. See [Creating a Federal Validation File for GoTo Functionality \(page 20\)](#) for more information on validation errors.

4. Go to **E-file > Status > E-file Status** to review the status of the e-file.

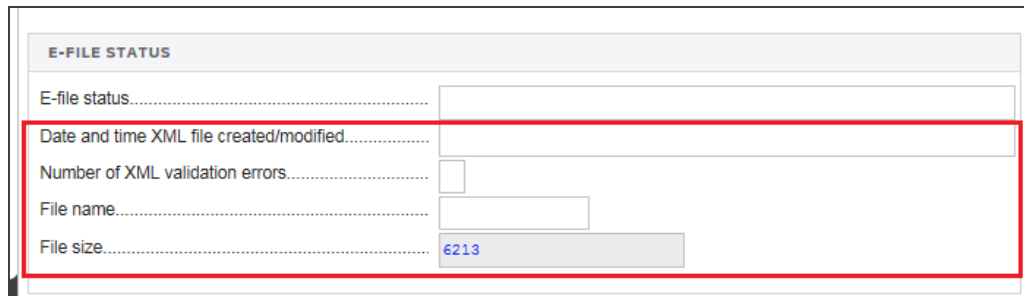


E-FILE STATUS	
E-file status.....	
Date and time XML file created/modified.....	
Number of XML validation errors.....	0
File name.....	
File size.....	6213

Figure 2:10

5. Returns may be any of the following:
- **Qualified:** Return qualifies for submission or re-submission. Follow Step to submit for transmitting the return.
 - **Sent, Started, Transmission, or Waiting:** Return is being processed, awaiting response from IRS. The electronic return cannot be recreated while in this status.
 - **Rejected:** Return has errors. Review and complete all steps.
 - **Accepted:** Return has been accepted. An electronic return cannot be recreated. Print the acknowledgment for your records.
 - **Conditionally Accepted:** Return is considered a filing, with errors. Review, mark the return as amended, make corrections, and complete all e-file steps again to submit the amended return.

6. The name of the XML file, along with its file size and date/time stamp, appears on the screen. This will change each time you create the e-file.



The screenshot shows a window titled "E-FILE STATUS". It contains several fields with labels and input areas:

- E-file status.....
- Date and time XML file created/modified.....
- Number of XML validation errors.....
- File name.....
- File size..... 6213

A red rectangular box highlights the "Date and time XML file created/modified", "Number of XML validation errors", "File name", and "File size" fields.

Figure 2:11

7. Prior to submitting the e-file return, be sure to review with the E-file Viewer.

SENDING QUALIFIED RETURNS TO THE EFAST2

This Organizer is informational only.

Each return that has an e-file successfully created is *Qualified* for e-file. In order to batch returns for e-file, you must have ELF ADMIN right. If you do not have this right, your firm administrator may assign this right to you.

After creating the e-file, exit the return and perform the following steps using the RS Browser:

To select the *Qualified* returns that you wish to e-file and create a batch:

1. Select **Returns Processing > E-file > Select Returns**.
2. Select an **Account**, Tax **Year**, Return **Type 5500**, and **E-File Type** from the drop-down lists.

3. Select *Federal ready to send*.

Create E-file Batches

Account: 0017

Year:

Type:

☐ 1040 ☒ 5500

☐ 1041 ☐ 990

☐ 1120 ☐ 706

☐ 1065 ☐ 709

☐ All

Limit List size to: 10

Sort List by:

☐ Name ☐ Client Code

☒ Locator

And Match These First Characters of Sort Column:

Support Firm: 0017

Assigned To:

☒ Preparer ☐ Partner

☐ Reviewer ☐ Group

☐ Manager

Location: (All)

Login ID/Group Name: (All)

Select Return/Extension

e-File Type: Return

☒ Federal ready to send

☐ States/Cities ready to send

Find State/City

Find State/City

Select Federal or States ready to send check box to enable Continue button

Continue Cancel Help

This process will initiate electronic filing with the appropriate taxing authority. If you need to download the actual electronic file (certain return types only), please select "Download" from the left hand menu.

Figure 2:12

4. Click **Continue**. A list of returns matching the criteria you selected is created.
5. You may select which returns you wish to send to the Department of Labor (DOL) by checking the box in the **Select** column.
6. After you have made your selections, click the **Submit for E-File** button.
7. A message stating that the ... *batch was created* ... appears.
8. After completing this procedure, your returns will be processed and sent to the DOL. The processing status of these locators will show as *Awaiting Acknowledgment* until an acknowledgment acceptance or rejection has been received.

CHECKING THE STATUS OF THE E-FILED RETURN

Check the status of the returns indicating whether the e-filed return has been *Accepted* or *Rejected* by the DOL:

1. Select **Returns Processing > E-file > Status Report**.
2. Select an **Account**, Tax **Year**, and Return **Type 5500** from the drop-down lists.
3. Select the appropriate criteria for federal statuses.

E-file Status

Account: (All) ▼

Year: ▼

Tax Type:

☐ 1040 ☒ 5500 ☐ 1041 ☐ 990

☐ 1120 ☐ 706 ☐ 1065 ☐ 709 ☐ All

Limit Size To: 10 ▼

Sort List By:

☐ Name ☐ Client Code ☐ Locator

Add Match These First Characters of Sort Column

Assigned To:

☒ Preparer ☐ Partner ☐ Reviewer ☐ Group ☐ Manager

Location: (All) ▼

Login ID/Group Name: (All) ▼

E-File Type: ☒ Regular ☐ Extension ☐ All E-File Types

Always Show Locator Information: ☐

Export to Excel: ☐

Federal Status: Ready to Send ▼

Continue Batch Status

Use this Screen to make selections for generating a report that will show you the current status of returns that you have electronically filed. If seeking a Federal e-Filing status only, State Status should be set to "Ignore State Status". If seeking a State e-Filing status only, Federal Status should be set to "Ignore Federal Status".

Figure 2:13

4. Click **Continue**. A list of returns matching the criteria you selected is created.
5. You may view the statuses of the returns sent as date sent, date acknowledged, etc.
6. Once a return has been *Accepted* by the DOL, the status will change to *Accepted*.

Rejections

If a return was *Rejected* by the DOL, you should correct the rejection and resubmit the return:

1. From the **E-file Status Report** screen, click *Rejected* in the **Federal Status** column.
2. The appropriate reject messages will be displayed.
3. Click the **Print** button.
4. Review the reason for the rejection on the printed Rejection Notice.
5. Open the return and correct the errant information.
6. If the situation causing the rejection cannot be corrected, the return should be downloaded and submitted through [IFILE \(page 27\)](#).

IFILE

IFILE is the Form 5500/5500-SF/5500-EZ annual return/report preparation and submission application that will be on DOL's web site <https://www.efast.dol.gov/>.

Steps to Import a Filing on IFILE

1. Log into EFAST2.
2. In the **Filings** section, select **Import a Filing**.
3. Complete all of the requested information on the EFAST2 system.
4. Use the XML file created in the e-file process for import file information. The XML file will be located in the application data directory.
5. Once the filing has been imported, attachments can be added to IFILE.
6. The Accountant's Opinion must be a PDF document. Other attachments may be a PDF or plain text document. No other formats are permitted.

CHAPTER 3: E-FILING FORM 8955-SSA

STEPS TO E-FILE RETURNS

1. Prepare the electronic part of the return. See [Preparing the Electronic Part of the Return \(page 28\)](#).
2. Enable e-file. See [Enabling Fire E-file \(page 28\)](#).
3. Create an e-file for the return. See [Creating the Annual Statement E-file \(page 30\)](#).
4. Send returns to the IRS. See [Viewing and Sending Qualified Returns to the IRS \(page 31\)](#).
5. Verify acknowledgment of receipt by the IRS and check the status of the return. See [Checking the Status of the E-filed Return \(page 33\)](#).

PREPARING THE ELECTRONIC PART OF THE RETURN

You must create a data file for every locator you wish to e-file. The following major tasks to create a data file are detailed in the topics listed below:

- Ensure that the “Auto Compute” is activated.
- Enable e-file and auto-calculation.
- Create an e-file for the return.
- Review e-file diagnostics for XML validation errors.

ENABLING FIRE E-FILE

1. Complete details for Form 8955-SSA. To do so, navigate to **5500 Series > Plan Name > 5500 > Annual Registration Stmt Form 8955-SSA > Def. Vested Benef.**

2. On the Organizer tab, select **E-file > Annual Statement E-file > Enable E-file**.

ENABLE E-FILE FOR ANNUAL STATEMENT (FORM 8955-SSA)

ENABLE ANNUAL STATEMENT E-FILE

☐ Enable federal e-file

Create Annual Statement E-file

Date and Time FIRE e-file createdmodified

Figure 3:1

3. Select the option to enable e-file for the Electronic Annual Statement (Form 8955-SSA). This is **mandatory** to ensure the proper updating of the electronic data. This is not required before this point in the return preparation, but it is required from this point forward.

CREATING THE ANNUAL STATEMENT E-FILE

1. To create the e-file, click the **Create Annual Statement E-file** button.

The screenshot shows a web interface for enabling e-filing for Form 8955-SSA. At the top, there is a 'HELP' section with links to 'IRS Website', 'Checking Return Status', and 'Definition of FIRE E-file Status'. Below this is a section titled 'ENABLE E-FILE FOR ANNUAL STATEMENT (FORM 8955-SSA)'. Inside this section, there is a sub-section 'ENABLE ANNUAL STATEMENT E-FILE' which contains a checkbox labeled 'Enable federal e-file'. Below the checkbox is a button labeled 'Create Annual Statement E-file', which is highlighted with a red rectangle. At the bottom of the section, there is a label 'Date and Time FIRE e-file createdmodified' and an empty text input field.

Figure 3:2

2. To review the messages generated by the e-file creation, go to **E-file > Annual Statement E-file > Detail**. Review the E-file Messages box to view the status of the e-file.
3. Select **View > Diagnostics** to open the **Diagnostics** dialog box. Select the **Electronic Annual Stmt** option.
4. If you have enabled **Annual Statement E-file**, two folders will exist for e-file diagnostics: **Alerts** and **Rejects**.
 - a. **Alert diagnostics:** These do not prevent the creation of a qualified e-file. You should still investigate the conditions causing the Alert diagnostics, as these may reveal input errors.
 - b. **Reject diagnostics:** These diagnostics identify conditions in the return that will result in a IRS rejection for failure to meet IRS requirements.

5. Click the **Definition of E-file Status** hyperlink for information on the status of your return. Returns may be any of the following:
 - a. *Awaiting Acknowledgment*
 - b. *Accepted*
 - c. *Rejected*
 - d. *Conditionally Accepted*

VIEWING AND SENDING QUALIFIED RETURNS TO THE IRS

Each return that has an e-file successfully created is *Qualified* for e-file. In order to batch returns for e-file, you must have ELF ADMIN right. If you do not have this right, your firm administrator may assign this right to you.

After creating the e-file, exit the return and perform the following steps using the RS Browser. Select the *Qualified* returns that you wish to e-file and create a batch.

1. Select **Returns Processing > E-file > Select Returns**.
2. Select an **Account**, Tax **Year**, Return **Type 5500**, and **E-file Type** from the drop-down lists. There is an e-file type of *Other Forms* in the drop-down box for FIRE e-file for Form 8955-SSA.

3. Select *Federal Ready to Send*.

Create E-file Batches

Account: 0017
 Year: [dropdown]
 Type:
☐ 1040 ☒ 5500
☐ 1041 ☐ 990
☐ 1120 ☐ 706
☐ 1065 ☐ 709
☐ All
 Limit List size to: 10

Sort List by:
☐ Name ☐ Client Code
☒ Locator
 And Match These First Characters of Sort Column:

Assigned To:
☒ Preparer ☐ Partner
☐ Reviewer ☐ Group
☐ Manager

Location:
 (All) [dropdown]

Login ID/Group Name:
 (All) [dropdown]

Support Firm
 0017 [dropdown]

Select Return/Extension
 e-File Type: Other Forms [dropdown]
☒ Federal ready to send
☐ States/Cities ready to send [dropdown]

Find State/City
 Find State/City [button]

Select Federal or States ready to send check box to enable Continue button

Continue Cancel Help

This process will initiate electronic filing with the appropriate taxing authority. If you need to download the actual electronic file (certain return types only), please select "Download" from the left hand menu.

Figure 3:3

4. Click **Continue**. A list of returns matching the criteria you selected is created.
5. You may select which returns you wish to send to the IRS by checking the box in the **Select** column.
6. After you have made your selections, click the **Submit for E-File** button.
7. A message stating that the ... *batch was created* ... appears.
8. After completing this procedure, your returns will be processed and sent to the IRS. The processing status of these locators will show as *Awaiting Acknowledgment* until an acknowledgment acceptance or rejection has been received.

CHECKING THE STATUS OF THE E-FILED RETURN

Check the status of the returns indicating whether the e-filed return has been *Accepted* or *Rejected* by the IRS:

1. Select **Returns Processing > E-file > Status Report**.
2. Select an **Account**, Tax **Year**, and Return **Type 5500** from the drop-down lists.
3. From the **Federal Status** drop-down list, select the *All Statuses* option.

E-file Status

Account: (All)

Year:

Tax Type:

☐ 1040 ☒ 5500

☐ 1041 ☐ 990

☐ 1120 ☐ 706

☐ 1065 ☐ 709

☐ All

Limit Size To: 10

Sort List By:

☐ Name ☐ Client Code

☐ Locator

Add Match These First Characters of Sort Column

Assigned To:

☒ Preparer ☐ Partner

☐ Reviewer ☐ Group

☐ Manager

Location: (All)

Login ID/Group Name: (All)

E-File Type: ☒ Regular ☐ Extension ☐ All E-File Types

Always Show Locator Information: ☒

Export to Excel: ☐

Federal Status: All Statuses(excluding Ready to Send)

Fed Sent Date From: To:

Continue Batch Status

Use this Screen to make selections for generating a report that will show you the current status of returns that you have electronically filed. If seeking a Federal e-Filing status only, State Status should be set to "Ignore State Status". If seeking a State e-Filing status only, Federal Status should be set to "Ignore Federal Status".

Figure 3:4

4. If necessary, enter the date range of the returns.
5. Click **Continue**. A list of returns matching the criteria you selected is created.

6. You may view the statuses of the returns sent as date sent, date acknowledged, etc.
7. Once a return has been *Accepted* by the IRS, the status will change to *Accepted*.

Rejected Returns

If a return was *Rejected* by the IRS, you should correct the rejection and resubmit the return:

1. From the **E-file Status Report** screen, click *Rejected* in the **Federal Status** column.
2. The appropriate reject messages will be displayed.
3. Click the **Print** button.
4. Review the reason for the rejection on the printed Rejection Notice.
5. Open the return and correct the errant information.
6. Recreate and resubmit the e-file.

CHAPTER 4: DOL FINAL YEAR RETURN/REPORT REQUIREMENTS

FINAL RETURN/REPORT

If all assets under the plan (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or legally transferred to the control of another plan, and when all liabilities for which benefits may be paid under a welfare benefit plan have been satisfied, check the final return/report box in Part I, line B at the top of the Form 5500.

A short plan year filing may also be needed when the plan ceases to have any assets and liabilities prior to the close of the normal 12-month plan year.

The mere termination of a plan does not end the filing requirement.

If a trustee is appointed for a terminated defined benefit plan pursuant to ERISA §4042 (i.e., the PBGC has taken over the plan in an involuntary termination), the last plan year for which a return/report must be filed is the year in which the trustee is appointed.

Examples

MERGERS/CONSOLIDATIONS

A final return/report should be filed for the plan year (12 months or less) that ends when all plan assets were legally transferred to the control of another plan.

PENSION AND WELFARE PLANS THAT TERMINATED WITHOUT DISTRIBUTING ALL ASSETS

If the plan was terminated, but all plan assets were not distributed, a return/report must be filed for each year the plan has assets. The return/report must be filed by the plan administrator, if designated, or by the person or persons who actually control the plan's assets/property.

WELFARE PLANS STILL LIABLE TO PAY BENEFITS

A welfare plan cannot file a final return/report if the plan is still liable to pay benefits for claims that were incurred prior to the termination date, but not yet paid. See 29 CFR 2520.104b-2(g)(2)(ii).

For more information on Final Year return filing requirements please contact Department of Labor, EFAST2 Help Line at 1-866-463-3278.

FORM 5500SF - DOL CRITERIA FOR FINAL YEAR XML ELEMENTS

Please check the XML after creating the e-file to match all of the element values below.

AllPlanAstDistribInd = '1'

TotAssetsEoyAmt = 0 and

TotActRtdSepBenefCnt = 0

Below are the changes to be made in the Organizer or Tax Form 5500SF:

1. Navigate to **Organizer > 5500 Series > Plan Name > Basic Plan Information > Basic Plan Information**.
2. Select the option for *Final Return*.

CHECK IF

<input type="checkbox"/> First return filed	<input type="checkbox"/> Amended return	<input type="checkbox"/> Final return **	**Please review instructions in E-file Guide, Chapter 4
<input type="checkbox"/> Short-plan year return	<input type="checkbox"/> Collectively-bargained plan	<input type="checkbox"/> Form 5558 filed	
<input type="checkbox"/> Automatic extension	<input type="checkbox"/> The DFVC program	<input type="checkbox"/> IRS Late Filer Penalty Relief Program (5500-EZ)	
<input type="checkbox"/> Special extension *			

*Description.....

Figure 4:1

3. Navigate to **Organizer > 5500 Series > Plan Name > 5500 > Form 5500 > 5500 Information**.

4. In the **Plan Participant Information** section, the total number of participants at the end of the plan year should be *NONE*.

Plan Name ... WILSON SELECT FUND

QUICKTRACK

QuickTrack

PARTICIPANT INFORMATION

Number of participants as of the beginning of the plan year.....

NUMBER OF PARTICIPANTS AS OF THE END OF PLAN YEAR

Total number of active participants at the beginning of the plan year.....

Total number of active participants at the end of the plan year.....

Retired or separated participants receiving benefits.....

Retired or separated participants entitled to future benefits.....

Deceased participants whose beneficiaries are receiving
or entitled to receive benefits.....

Participants with account balances
(not applicable to defined benefit plans).....

Participants that terminated employment during the plan year
with accrued benefits that were less than 100% vested.....

Total number of employers obligated to contribute to plan
(multiemployer plans only).....

Figure 4:2

5. Navigate to **Organizer > 5500 Series > Plan Name > 5500 > Financial Information (Sch. H/I) > Assets and Liabilities**.

6. The total plan assets at the end of the plan year should be *NONE*.

Plan Name ... WILSON SELECT FUND		
Quick Track		
GENERAL INFORMATION		
<input type="checkbox"/> Check to file Schedule I - Default is Schedule H unless specified otherwise here. Note: Enter the beginning balance and ending balance on all assets and liabilities that are applicable. If there is a beginning balance for a particular asset or liability, and zero for the ending balance, enter "NONE" for the ending balance. In the same manner, if an asset or liability has no beginning balance but does have an ending balance, enter "NONE" for the beginning balance.		
PLAN ASSETS AND LIABILITIES		
ASSETS		
	Beginning of Year	End of Year
Total noninterest-bearing cash.....	<input type="text"/>	<input type="text"/>
Receivables (less doubtful accounts):		
Employer contributions.....	<input type="text"/>	<input type="text"/>
Participant contributions.....	<input type="text"/>	<input type="text"/>
Other.....	<input type="text"/>	<input type="text"/>
General Investments:		
Interest-bearing cash.....	<input type="text"/>	<input type="text"/>
Certificates of deposit.....	<input type="text"/>	<input type="text"/>
U.S. Government Securities.....	<input type="text"/>	<input type="text"/>
Tangible personal property (included in line 1e for Schedule H).....	<input type="text"/>	<input type="text"/>
Corporate debt instruments:		
Preferred.....	<input type="text"/>	<input type="text"/>
All other.....	<input type="text"/>	<input type="text"/>
Corporate stocks:		
Preferred.....	<input type="text"/>	<input type="text"/>
Common.....	<input type="text"/>	<input type="text"/>

Figure 4:3

FORM 5500 FOR PENSION BENEFIT PLANS NUMBERED LESS THAN 501 - DOL CRITERIA FOR FINAL YEAR XML ELEMENTS

Please check the XML after creating the e-file to match all of the element values below.

```
SchH/n1:AllPlanAstDistribInd = '1' or
SchI/n1:AllPlanAstDistribInd = '1' ) and
SchH/n1:TotAssetsEoyAmt = 0 or
SchI/n1:TotAssetsEoyAmt = 0 ) and
Form5500/n1:TotActRtdSepBenefCnt =0 and
Plan Number Form5500/n1:SponsDfePlanNum) less than; 501)
```

Below are the changes to be made in the Organizer or Tax Form 5500 and other Schedule H or I:

1. Navigate to **Organizer > 5500 Series > Plan Name > Basic Plan Information > Basic Plan Information**.
2. Select the option for *Final Return*.

CHECK IF

<input type="checkbox"/> First return filed	<input type="checkbox"/> Amended return	<input type="checkbox"/> Final return **	**Please review instructions in E-file Guide, Chapter 4
<input type="checkbox"/> Short-plan year return	<input type="checkbox"/> Collectively-bargained plan	<input type="checkbox"/> Form 5558 filed	
<input type="checkbox"/> Automatic extension	<input type="checkbox"/> The DFVC program	<input type="checkbox"/> IRS Late Filer Penalty Relief Program (5500-EZ)	
<input type="checkbox"/> Special extension *			
*Description.....	<input type="text"/>		

Figure 4:4

3. Navigate to **Organizer > 5500 Series > Plan Name > 5500 > Financial Information (Sch. H/I) > Transactions during plan year**.

4. Select the following option:

Plan Name ... WILSON SELECT FUND	
COMPLIANCE QUESTIONS	
Check all that apply and enter the amount	
<input type="checkbox"/> Did the employer fail to transmit to the plan any participant contributions within the maximum time period as described in 29 CFR 2510.....	<input type="text"/>
<input type="checkbox"/> If any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year classified during the year as uncollectible?.....	<input type="text"/>
<input type="checkbox"/> If any leases to which the plan was a party in default or classified during the year as uncollectible?.....	<input type="text"/>
<input type="checkbox"/> Did the plan engaged in any nonexempt transactions with parties-in-interest?	<input type="text"/>
<input type="checkbox"/> Was the plan covered by a fidelity bond?	<input type="text"/>
<input type="checkbox"/> Did the plan have a loss, whether or not reimbursed, caused by fraud or dishonesty?	<input type="text"/>
<input type="checkbox"/> Did the plan hold any assets whose current value was not readily determinable on an established market or set by an independent third party appraiser?.....	<input type="text"/>
<input type="checkbox"/> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	<input type="text"/>
<input type="checkbox"/> Plan has assets held for investment	
<input type="checkbox"/> Plan had transactions or series of transactions in excess of 5% of the current value of plan assets	
<input type="checkbox"/> Plan had assets either distributed to participants or beneficiaries, transferred to another plan, or bought under the control of PBGC	
<input type="checkbox"/> Plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate or partnership/joint venture interest. (For Schedule I only).....	<input type="text"/>
<input type="checkbox"/> A resolution to terminate the plan has been adopted during the plan year or any prior plan year?	
If "yes", enter the amount of any plan assets that reverted to the employer this year.....	<input type="text"/>
<input type="checkbox"/> Claiming a waiver of the annual examination and report of an independent qualified public accountant	
<input type="checkbox"/> Plan has failed to provide any benefit when due under the plan. If yes, enter amount: -	<input type="text"/>
This is an individual account plan and there was a blackout period?.....	<input type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Blank or N/A

Figure 4:5

Form 5500 for Pension Benefit Plans Numbered Less than 501 - DOL Criteria for Final Year XML Elements

5. Navigate to **Tax Forms > Schedule H, Page 2**, OR navigate to **Schedule I**.

For Schedule H, Page 2, line 1(f)(b) should be *NONE*.

Schedule H (Form 5500)		Page 2	
		(a) Beginning of Year	(b) End of Year
1 d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f		NONE

Figure 4:6

For Schedule I, line 1(c)(b) should be *NONE*.

Part I Small Plan Financial Information			
Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar.			
		(a) Beginning of Year	(b) End of Year
1 Plan Assets and Liabilities:			
a Total plan assets	1a	123456	NONE
b Total plan liabilities	1b		
c Net plan assets (subtract line 1b from line 1a)	1c	123456	NONE

Figure 4:7

6. Navigate to **Tax Forms > Form 5500 > Page 2**. Lines 6d and 6f should be *NONE*.

6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).		
a(1) Total number of active participants at the beginning of the plan year	6a(1)	
a(2) Total number of active participants at the end of the plan year	6a(2)	
b Retired or separated participants receiving benefits	6b	NONE
c Other retired or separated participants entitled to future benefits	6c	
d Subtotal. Add lines 6a(2), 6b, and 6c	6d	NONE
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	
f Total. Add lines 6d and 6e	6f	NONE

Figure 4:8

FORM 5500 PENSION BENEFIT PLANS NUMBERED GREATER THAN 500 - DOL CRITERIA FOR FINAL YEAR XML ELEMENTS

Please check the XML after creating the e-file to match all of the element values below.

`Form5500/n1:SubtlActRtdSepCnt = 0` and

`Plan number (n1:FilingData/n1:Form5500/n1:SponsDfePlanNum) greater than 500)`

Below are the changes to be made in the Organizer or Tax Form 5500:

1. Navigate to **Organizer > 5500 Series > Plan Name > Basic Plan Information > Basic Plan Information**.
2. Select the option for *Final Return*.

CHECK IF

<input type="checkbox"/> First return filed	<input type="checkbox"/> Amended return	<input type="checkbox"/> Final return **	**Please review instructions in E-file Guide, Chapter 4
<input type="checkbox"/> Short-plan year return	<input type="checkbox"/> Collectively-bargained plan	<input type="checkbox"/> Form 5558 filed	
<input type="checkbox"/> Automatic extension	<input type="checkbox"/> The DFVC program	<input type="checkbox"/> IRS Late Filer Penalty Relief Program (5500-EZ)	
<input type="checkbox"/> Special extension *			
*Description.....	<input type="text"/>		

Figure 4:9

3. Navigate to **Organizer > 5500 Series > Plan Name > 5500 > Form 5500 > 5500 Information**.

Form 5500 Pension Benefit Plans Numbered Greater than 500 - DOL Criteria for Final Year XML Elements

4. In the **Type of Funding Arrangement** section, only *Insurance* OR *General assets of the sponsor* are checked.

TYPE OF FUNDING ARRANGEMENT (CHECK ALL THAT APPLY)

PLAN FUNDING ARRANGEMENT	PLAN BENEFIT ARRANGEMENT
<input checked="" type="checkbox"/> Insurance	<input checked="" type="checkbox"/> Insurance
<input type="checkbox"/> IRC § 412 (i) insurance contracts	<input type="checkbox"/> IRC § 412 (i) insurance contracts
<input type="checkbox"/> Trust	<input type="checkbox"/> Trust
<input checked="" type="checkbox"/> General assets of the sponsor	<input checked="" type="checkbox"/> General assets of the sponsor

Figure 4:10

5. Ensure that the following XML element is as shown:

```
n1:FilingData/n1:Form5500/n1:SubtlActRtdSepCnt = 0
```

6. Navigate to **Tax Forms > Form 5500 > Page 2**. Line 6d should be *NONE*.

6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) <input type="text"/> ↓
a(2) Total number of active participants at the end of the plan year	6a(2) <input type="text"/> ↓
b Retired or separated participants receiving benefits	6b <input type="text" value="NONE"/>
c Other retired or separated participants entitled to future benefits	6c <input type="text"/> ↓
d Subtotal. Add lines 6a(2), 6b, and 6c.	6d <input type="text" value="NONE"/>

Figure 4:11

CHAPTER 5: APPENDICES

APPENDIX A - ACCEPTED FORMS AND SCHEDULES

Employee Benefit Plan electronic media filings that are transmitted electronically to the Department of Labor consist of the following:

- Form 5500/5500-SF/5500-EZ filing data
- schedules
- attachments.

The filing must contain the same information as a comparable filing submitted entirely on paper.

Forms and Schedules for E-file

The forms and schedules listed at https://www.riahelp.com/html/2023/reports/ef_forms/5500_Federal_E-file_Forms.pdf are the only forms and schedules acceptable for e-file. The E-file Notes lists the number of forms allowable by the EFAST e-file system.

This document is kept current.

Attachment Formats

Paper attachments are not acceptable as attachments to an e-file. All attachments must be received with the filing as attachments. The following attachment types are allowable.

FORMAT	MINIMUM VERSION
ASCII character (text) format	--
Adobe Portable Document format (PDF)	3.0

Exclusions from E-file

The following types of Employee Benefit filings are excluded from e-file:

- Filings sent using software not approved by the DOL for e-file.
- Filings with accounting periods of more than 365 or 366 days. (366-day accounting periods are only acceptable for leap-year filings.)
- Filings partially e-filed and partially paper-filed.
- Filings for which sections of the form are filed at different times rather than filed at the same time.
- Filings submitted on unsupported media.
- Filings including unsupported attachment types.
- Unsigned filings (submitted without including the PIN and Signer ID as an electronic signature).
- Filings that are not encrypted and are submitted via modem-to-modem or transmission.

APPENDIX B - TYPE OF OTHER ATTACHMENTS

ATTACHMENT TYPE CODE	FORM/SCHEDULE	LINE NUMBER	ATTACHMENT DESCRIPTION
ESignatureAlternative	Form 5500/5500-SF/5500-EZ	Signature and Date	Manually signed Form 5500/5500-SF/5500-EZ under e-signature option for service providers. See "Signature and Date" section of the Form 5500/5500-SF/5500-EZ Instructions for additional information.
AccountantOpinion	Schedule H	Line 3c	IQPA report
	Schedule I	Line 4k	IQPA report

Appendix B - Type of Other Attachments

ATTACHMENT TYPE CODE	FORM/SCHEDULE	LINE NUMBER	ATTACHMENT DESCRIPTION
ActiveParticipData	Schedule MB	Line 8b	Active Participant Data
	Schedule SB	Line 26	Active Participant Data
ActrlAssmptnMthds	Schedule MB	Line 6	Actuarial Assumption Methods
	Schedule SB	Line 23	Actuarial Assumption Methods
ActuaryStatement	Schedule MB	Statement by Enrolled Actuary	Actuary has not fully reflected any regulation or ruling. See "Statement by Enrolled Actuary" section of the Form 5500 Schedule MB Instructions for additional information.
	Schedule SB	Statement by Enrolled Actuary	Actuary has not fully reflected any regulation or ruling. See "Statement by Enrolled Actuary" section of the Form 5500 Schedule SB Instructions for additional information.
SchMBActrlCertification	Schedule MB	Line 4a	Actuarial Certification
SchSBAIt17YrFndngAirlines	Schedule SB	Line 27	Alternative 17-Year Funding Schedule for Airlines
SchRAssetLiabTransfer	Schedule R	Line 17	Assets Liability Transfer
SchSBBalSubjectToPBGC	Schedule SB	Line 24	Change in Non-Prescribed Actuarial Assumptions

ATTACHMENT TYPE CODE	FORM/SCHEDULE	LINE NUMBER	ATTACHMENT DESCRIPTION
SchRFundingImprovementPlan	Schedule R	Part V	Funding Improvement Plan
SchMBActrlIllustration	Schedule MB	Line 4a	Illustration Supporting Actuarial Certification of Status
SchSBSubMortalityTable	Schedule SB	Line 23	Information on Use of Substitute Mortality Tables
SchMBJustificationChgActrlAssmptn	Schedule MB	Line 11	Justification for Change in Actuarial Assumptions
SchSBMethodChange	Schedule SB	Line 25	Method Change
SchRMultiplePlansLiab	Schedule R	Line 18	Multiple Plan Liabilities
PlanAtRisk	Schedule SB	Line 4	Plan at Risk
ReasonableCauseLate	Form 5500/ 5500-SF	Administrative Penalties	Reasonable Cause for late filing
ReasonableCauseAO	Form 5500/ 5500-SF	Administrative Penalties	Reasonable Cause for late or missing IQPA Report
SchIWaiverIQPA	Schedule I	Line 4K	2520.104-50 Statement
SchSBAmortzBases	Schedule SB	Line 32	Schedule of Amortization Bases
SchAssetsHeld	Schedule H	Line 4i	Schedule of Assets (Held at End of Year)
SchMBFndgStndAcntBases	Schedule MB	Lines 9c/9h	Schedule of Funding Standard Account Bases
FivePrctTrans	Schedule H	Line 4j	Schedule of Reportable Transactions

Appendix B - Type of Other Attachments

ATTACHMENT TYPE CODE	FORM/SCHEDULE	LINE NUMBER	ATTACHMENT DESCRIPTION
SchRRehabPlan	Schedule R	Part V	Schedule R Rehabilitation Plan
MBSBActuarySignature	Schedule MB	Statement by Enrolled Actuary	Signed Schedule MB. See "Statement by Enrolled Actuary" section of the Form 5500 Schedule MB Instructions for additional information.
	Schedule SB	Statement by Enrolled Actuary	Signed Schedule SB. See "Statement by Enrolled Actuary" section of the Form 5500 Schedule SB Instructions for additional information.
PlanProvisions	Schedule MB	Line 6	Summary of Plan Provisions
	Schedule SB	Part V	Summary of Plan Provisions
OtherAttachment	Schedule A	Line 6a	Statement of Basis of Premium Rates
	Schedule C	Part III	Termination Information on Accountants and Enrolled Actuaries
	Schedule G	Part I	Overdue Loan Explanation
	Schedule G	Part II	Overdue Loan Explanation
	Schedule H	Line 4a	Delinquent Participant Contributions

ATTACHMENT TYPE CODE	FORM/SCHEDULE	LINE NUMBER	ATTACHMENT DESCRIPTION
	Schedule H	Line 4i	Schedule of Assets (Acquired and Disposed Of Within Year)
	Schedule I	Line 4a	Delinquent Participant Contributions
	Schedule MB	Line 4c	Progress Under Funding Improvement or Rehabilitation Plan
	Schedule MB	Line 6g	Estimated Investment Return on Actuarial Value of Assets
	Schedule MB	Line 6h	Estimated Investment Return on Current Value of Assets
	Schedule MB	Line 9f	Actuarial Prior Year Credit Funding Deficiency
	Schedule R	Line 13d	Collective Bargaining Agreement
	Schedule R	Line 13e	Contribution Rate Information
	Schedule SB	Line E	Information for Each Individual Employer
	Schedule SB	Line 7	Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding Balance
	Schedule SB	Line 8	Late Quarterly Installments

ATTACHMENT TYPE CODE	FORM/SCHEDULE	LINE NUMBER	ATTACHMENT DESCRIPTION
	Schedule SB	Line 9	Explanation of Credit Balance Discrepancy
	Schedule SB	Line 15	Reconciliation of AFTAP Calculation
	Schedule SB	Line 19	Discounted Employer Contributions
	Schedule SB	Line 20c	Liquidity Requirement Certification
	Schedule SB	Line 22	Weighted Average Retirement Age
	Schedule SB	Line 23	Information on Use of Multiple Mortality Tables
	Schedule SB	Line 27	Delayed Funding Rules Relief
	Schedule SB	Line 7	Pre-PPA Funding Rules

APPENDIX C - FREQUENTLY ASKED QUESTIONS

Credentials for Signing

Whose credentials are entered when signing for the plan administrator?

If I am signing the return on behalf of the plan administrator, do I enter my credentials or the administrator's credentials under **Organizer > E-file > Electronic Signature > Administrator**?

Enter your own credentials (Signer ID, PIN, and Signed Name) on this screen. You must have obtained Filing Signer credentials from EFAST2. Additionally, the box Preparer has received written authorization to provide e-signature for this return must be checked under **Organizer > E-file > Electronic Signature > Signatures for E-file**.

DOL Information

Where do I find the DOL FAQs on e-file?

To view the comprehensive FAQ section, go to www.dol.gov/faq/faq-EFAST2.html.

Where can I find the DOL webcasts?

To view the Department of Labor webcasts, go to www.dol.gov/ebsa and look in the **Compliance Workshops and Webcasts** section for the links.

EFAST

Is it necessary to register for EFAST2?

Yes. Plan signatories and transmitters must register through the EFAST2 web portal at <https://www.efast.dol.gov>. Any e-file credentials issued under the EFAST1 system are obsolete for EFAST2.

Who must register for EFAST2?

Plan Sponsors, Plan Administrators, Filing Signers, Filing Authors, Schedule Authors, and Transmitters.

Form 5558

Can extension Form 5558 be e-filed?

No. This form must be paper filed.

Mandates

What forms are not included in the e-file mandate?

Schedule SSA is excluded from the mandate. This form is filed with the IRS, not the Department of Labor, and is supported by the 5500 module.

Will Thomson Reuters support the 5500 e-file mandate "EFAST2"?

Yes. We support all 5500 forms and schedules for e-file.

Resubmission

How do I resubmit a return for e-file with a Conditionally Accepted status?

The return must be resubmitted by using a copy of the original locator.

1. Make a copy of the return by using the **Save As** feature.
 2. Go to **Organizer > 5500 Series > plan name > Basic Plan Information**.
 3. Select the **Amended Return** check box.
 4. Attach any Acrobat files (PDFs) from the original return in the new locator. Note that attachments are NOT copied during the **Save As** process.
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