

Internal Revenue Service
TEGE Employee Plans

Department of the Treasury

insert street address for TP to mail response to
insert city, state, zip code

Attachment to Letter 1562-D

Re:
TIN:
Plan Name:
Plan Number:
Plan Year(s) Ended:

Our records indicate Form 5500-SF or Form 5500-EZ for the plan year listed above was filed as a Final Return. A Final Return must show zero assets at the end of the plan year. Your return shows the plan still had assets at the end of the plan year. A Form 5500 series return is required to be filed until all assets have been distributed. Please provide the following information to clarify why your Final Return still shows plan assets:

- 1) Did Form 5500-SF or Form 5500-EZ indicate this return was a Final Return?
 Yes
 No – Provide a copy of your filed Form 5500-SF (EFAST2 return) or Form 5500-EZ.

- 2) Did Form 5500-SF, line 7a, or Form 5500-EZ, line 6a, reflect end of year assets other than zero?
 Yes
 No – Provide a copy of your filed Form 5500-SF or Form 5500-EZ.

- 3) If Form 5500-SF, line 7a, or Form 5500-EZ, line 6a, referenced above reflects assets other than zero at the end of the plan year, explain why this return was filed as a Final Return: _____

- 4) Did you file a Form 5500-SF or Form 5500-EZ for all subsequent years the plan had plan assets?
 Yes – Provide a copy of all subsequent year filed Forms 5500-SF or Forms 5500-EZ.
 No – Explain why a subsequent year Form 5500-SF or Form 5500-EZ was not filed if the plan had assets for part or all of a subsequent plan year: _____

- 5) If you are delinquent in filing Form 5500-SF (or Form 5500) return(s) for plan year(s) subsequent to the plan year(s) listed above, do you intend to file these returns under the Department of Labor Delinquent Filer Voluntary Compliance (DFVC) Program?
If you are delinquent in filing Form 5500-EZ return(s) for plan year(s) subsequent to the plan year(s) listed above, do you intend to file these returns with IRS? For more information, see the [Form 5500 corner](#) of the IRS website.
 Yes, subsequent year Forms 5500-SF (or Forms 5500) will be filed under the DFVC Program within the next 15 days.
 Yes, subsequent year Forms 5500-EZ will be filed with IRS within the next 15 days.
 No, subsequent year return(s) will not be filed under the DFVC Program or with IRS.
 Not Applicable – There are no delinquent return(s) to be filed.

Pease provide the following information in the event we have additional questions:

Name and title of person to contact: _____

Contact Telephone Number including area code: _____