



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.5.11

NOVEMBER 20, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

- (1) This transmits revised IRM 21.5.11, Account Resolutions, Employee Plan Accounts.

MATERIAL CHANGES

- (1) Made editorial and grammatical corrections throughout entire IRM.
- (2) IRM 21.5.11.1.3 - Add note to edit in red.
- (3) IRM 21.5.11.5.2(2) table - Added for paper filed returns and added Form 8868 or return is efiled.
- (4) IRM 21.5.11.5.2.(3) - Added and plan and removed exception..
- (5) IRM 21.5.11.5.3 (3) table - Added Form 8868 information.
- (6) IRM 21.5.11.5.4 - Changed to EFAST2.
- (7) IRM 21.5.11.5.7 - Add notes regarding Plan 000 and Plans 501-999.
- (8) IRM 21.5.11.5.8 - Added exception.
- (9) IRM 21.5.11.8.3.3 (5) Table - Added hold code, instructions for TC 240, and letter information.
- (10) IRM 21.5.11.8.3.3 (7) - Added note.
- (11) IRM 21.5.11.9 (3) - added Form 8868 information and extension instructions. Added 5500-EZ paper return.
- (12) IRM 21.5.11.12 (7) Table - Added note.
- (13) IRM 21.5.11.16 (2) - Changed 5558 to 8868.
- (14) IRM 21.5.11.17 (3) - Added information on regarding different and same abstract.
- (15) IRM 21.5.11.17.2.1(1) - Added edit in red ink.
- (16) IRM 21.5.11.17.2.2 (3) - Added reminder.
- (17) IRM 21.5.11.17.2.3 (3) - Added reminder.
- (18) IRM 21.5.11.17.2.4 (3) - Added reminder.
- (19) IRM 21.5.11.17.3.6 (1) table - Removed BS 10.
- (20) IRM 21.5.11.17.4 (3) - Added reminder.
- (21) IRM 21.5.11.18.3 - Added subsection for AMRH09 Resolution.
- (22) IRM 21.11.18.6 (6) table - Added instructions to call and correspond with filer.
- (23) IRM 21.5.11.21.9 - Added instructions to email package to TEGE analyst.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 21.5.11, Employee Plan Accounts dated October 19, 2022.

AUDIENCE

Wage and Investment (W&I) and Customer Account Services

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21.5.11

Employee Plan Accounts

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21.5.11.1
(07-01-2020)
Program Scope and Objectives

- (1) **Purpose:** Provide clear instructions and processing guidelines for Employee Plan (EP) Accounts Management Employees and eliminate the need for separate desk instructions.
- (2) **Audience:** EP Accounts Management Employees, Ogden Accounts Management Campus (OAMC).
- (3) **Policy Owner:** Business Systems Planning (BSP) Director.
- (4) **Program Owner:** Process and Program Management (PPM), Accounts Management (AM), Wage and Investment (W&I).
- (5) **Primary Stakeholders:** W&I and Tax Exempt/Government Entities (TEGE).
- (6) Start to use any written instructions (e.g., desk procedures) to clarify the IRM 21.5.11, Employee Plan Accounts, once the TEGE Processing Center Program Staff approves the instructions.
- (7) Procedures in this IRM 21.5.11 coordinate with IRM procedures below that affect the TEGE Employee Forms. The list below isn't all inclusive, but only an example of other IRMs.
 - IRM 21.1.3, Operational Guidelines Overview, contains specific instructions for handling disclosure issues and third party requests.
 - IRM 21.3, Taxpayer Contacts, contains specific instructions for initiating correspondence.
 - IRM 21.5.2, Adjustment Guidelines, provide instructions for processing all adjustments.
 - IRM 3.13.36, EPMF Account Numbers, contains specific instructions for EPMF Account Numbers.
 - IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates

21.5.11.1.1
(07-01-2020)
Background

- (1) AM employees respond to taxpayer correspondence and phone calls as well as process claims, certain applications and other internal adjustment requests.
- (2) IRM 21.5.11 provides guidance to employees assigned to AM, BMF, EP Accounts and TEGE Customer Service Representatives (CSR) located in the OAMC. The following subjects are covered in this IRM:
 - EP correspondence inquiries
 - EP abatements/adjustments
 - EP penalties
 - Routing of EP related correspondence
 - Transcript Processing
 - Manual Refunds

21.5.11.1.2
(07-01-2020)
Authority

- (1) Refer to IRM 1.2.1.13, Servicewide Policies and Authorities, Policy Statements for Customer Account Service Activities, for information.

21.5.11.1.3
(01-01-2024)
Responsibilities

- (1) The Director, Tax Exempt/Government Entities, Business Systems Planning (BSP) is the executive responsible for the EO, EP and TEB programs.
- (2) Additional information is found in IRM 1.1.13.7.3, Accounts Management and IRM 21.1.1, Accounts Management and Compliance Services Overview.

- (3) All Employee Plan (EP) account-related issues and correspondence are worked in the EP Accounts unit(s) or by Customer Service Representatives (CSR) located in the OAMC. CSR and Tax Examiners (TE) located in other call sites or campuses don't have authorization to resolve EP account related issues.
- (4) Follow these procedures to process Employee Plan Master File (EPMF) penalty assessments. The Campus doesn't process Form 5500, Annual Return/Report of Employee Benefit Plan and Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan.
 - a. The Department of Labor (DOL) contracts a vendor to process and operate the Employee Retirement Income Security Act (ERISA) Filing Acceptance System (EFAST2) Project.
 - b. Annually, more than one million pension and welfare plans file the Form 5500, Form 5500-SF and Form 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan, to satisfy annual reporting requirements under the ERISA and the Internal Revenue Code.
 - c. Beginning on January 1, 2021, the Form 5500-EZ was added to the EFAST2 system to enable electronic filing. Some 5500-EZ filers will continue to file paper returns.

Note: Paper filed Form 5500-EZ returns to be processed, are edited in red ink.

- (5) A person from an employee plan requesting a copy of their Form 5500 must send the request to the Department of Labor at the following address:
U.S. Department of Labor
Employee Benefits Security Administration
EBSA Public Disclosure Room
200 Constitution Avenue, NW, Room N-1515
Washington, DC 20210-1111
- (6) Send public disclosure requests for Employee Plan Form 5500 and Form 5500-SF to the Department of Labor at the address above.

Note: As of January 1, 2021, the Form 5500-EZ can be electronically filed through DOL EFAST2. For electronically filed Form 5500-EZ public disclosure requests filed after January 1, 2021, send to the Department of Labor address above.

- (7) Forward requests for copies of paper filed Form 5500-EZ in response to an IRS notice to OAMC EP Accounts Mail Stop 6270:

Note: Due to changing systems when the IRS took over the processing of the Form 5500-EZ, copies of Forms 5500-EZ filed before January 1, 2010, are unavailable.

- (8) If the taxpayer requests copies of a form and the request isn't based on the issuance of a notice, send a letter telling the taxpayer they must file Form 4506, Request for Copy of Tax Return, and pay any applicable fee.
- (9) Form 5500, Form 5500-SF, and some Form 5500-EZ returns you receive as the result of IRS issuance of delinquency notices, Del-Assess notices, etc. that

need to be processed as original (TC 150) or amended (TC 977) returns require electronic filing. Send the return back to the filer to file it electronically.

- (10) Send Form 5500, or Form 5500-SF **Secured Returns** received to EP Entity at Mail Stop 6273 to send back to the originator.
- (11) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

21.5.11.1.4
(07-01-2020)
**Program Management
and Review**

- (1) IRM 1.4.16, Accounts Management Guide for Managers, provides guidance for program management and review of programs assigned to Accounts Management.

21.5.11.1.5
(07-01-2020)
Program Controls

- (1) Goals, measures, and operating guidelines are listed in the annual Program Letter.
- (2) Quality data and guidelines for measurement are referenced in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.
- (3) OAMC management monitors recurring problems in the processing area and initiates Quality Analysis (appraisals) when appropriate. Notify the TEGE BSP/SPP analyst who oversees the process of all quality analysis reviews, at Mail Stop 1110. The Quality Analysis should include examples and figures showing volumes and percentages.
- (4) Report problems encountered meeting required time frames on the day of discovery to the SPP program analyst who oversees the EP Accounts Management process.
- (5) Coordination with the SPP program analyst who oversees the EP Accounts Management process, POC for EP designated by EP Examination Office and the POC designated by W&I is required when there's a problem(s) resolving a case with EP Examination involvement. Issues could include but aren't limited to:
 - TEGE secured returns processed incorrectly by campus.
 - TEGE secured returns posted incorrectly due to agent error.
 - Penalties assessed incorrectly on TEGE secured returns.
 - Payments incorrectly posted on TEGE secured returns.
- (6) **Use** the following program codes to process EP filings and account actions:

Program Code	Use for
72801	Form 5500, correspondence, assessments and abatements

Program Code	Use for
72802	854C EP replies Note: Disaster cases only. Route all other 854C EP replies to EP Appeals
72804	All MFT 74 AMRH Transcripts worked via paper or through AMS. Note: Category Code AMRH
72863	Reserved
72864	All MFT 76 AMRH Transcripts worked via paper or through AMS. Note: Category Code EPAM
72865	Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Amended/Dup returns & CP 193 Note: Category Code EPDP
72860	All other Form 5330 submissions Example: Form 5330 Claim for Refunds, EP cases sent to EP Agent. Note: Category Code TPRQ
72867	Form 5330 - Reprocessing of returns/payments processed incorrectly by IRS Note: Category Code EPBS

21.5.11.1.6
(06-22-2021)
Acronyms

- (1) The *ReferenceNet - Legal and Tax Research Service* page provides an *Acronym Database* to research acronyms found within this IRM.

21.5.11.1.7
(10-19-2022)
Related Resources

- (1) In addition to IRM 21.5.11, EP tax examiners and CSRs will refer to resources available to them, including but not limited to:
- IRM 2.3, IDRS Terminal Responses
 - IRM 2.4, IDRS Terminal Input

- IRM 3.13.36, EPMF Account Numbers, contains specific information for EPMF account numbers
- IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates
- IRM 13.1, Taxpayer Advocate Case Procedures
- IRM 21, (e.g., IRM 21.1, Accounts Management and Compliance Services Operations; IRM 21.3, Taxpayer Contacts; IRM 21.5, Account Resolution) as needed for case resolution
- IRM 20.1, Penalty Handbook
- IRM 20.2, Interest
- IRM 25.6, Statute of Limitations
- IRM 25.23, Identity Protection and Victim Assistance (e.g., IRM 25.23.11, Business Master File (BMF) Identity Theft Procedures for Accounts Management; IRM 25.23.11.7.6, BMF Identity Theft Referrals (AM BMF Identity Theft Teams only); IRM 25.23.9.4, BMF Identity Theft Research (Inquiry received via paper or phones); IRM 25.23.9-7, BMF Identity Theft Research Requirement
- Document 6209, IRS Processing Codes and Information
- *SERP*, Servicewide Electronic Research Program, to view SERP Alerts, IPU's, Correspondence Letters and IRM Supplements among others
- *Publishing + Distribution* website to research forms, instructions and publications, other Internal Revenue Manuals, revenue procedures and IRS announcements

21.5.11.2
(10-19-2022)
**Taxpayer Advocate
Service (TAS)**

- (1) Accounts Management (AM) employees must be familiar with the Taxpayer Bill of Rights (TBOR). The TBOR lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.
- (2) Refer taxpayers to the Taxpayer Advocate Service (TAS) (see IRM Part 13, Taxpayer Advocate Service) when the contact meets TAS criteria (see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria) and the taxpayer's issue can't be resolved the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases that can be completely resolved in 24 hours, as well as cases in which steps have been taken within 24 hours to begin resolving the taxpayer's issue. Do not refer these cases to TAS unless they meet TAS criteria and the taxpayer asks to be transferred to TAS. Refer to IRM 13.1.7.6, Same Day Resolution by Operations. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and forward to TAS in accordance with local procedures.

Note: Taxpayers have the right to quality service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to have a way to file complaints about inadequate service.

21.5.11.2.1
(07-01-2020)
**Congressional
Correspondence**

- (1) Generally, congressional inquiries are worked by TAS. When a congressional inquiry is received via telephone or correspondence, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, to determine whether the congressional inquiry should be referred to TAS.

21.5.11.3
(07-01-2020)
**Employee Plan Identity
Theft**

- (1) Employee Plan Identity Theft (EP IDT) claims are worked following BMF IDT procedures found in IRM 25.23.11, Business Master File (BMF) Identity Theft Procedures for Accounts Management.
- (2) BMF IDT is defined as creating, using, or attempting to use a business's identifying information to obtain a tax benefit without authority. BMF IDT can involve the use of a business's information to file fraudulent returns to support Individual Master File (IMF) IDT or to obtain refunds from BMF accounts. An individual's stolen personal information can also be used to obtain an Employer Identification Number (EIN) which is used to file false BMF tax returns and income documents. BMF accounts include the following entity types: sole proprietorship, corporation, partnership, estate, trust, exempt organization, or government entity.
- (3) BMF IDT inquiries are complex and require extensive research. BMF taxpayers are often not aware their identities have been compromised until a notice is received from the IRS. The taxpayer may contact the IRS after receiving an unexpected notice regarding an inactive EIN, a recently-established EIN they have no knowledge about, or an IRS notice showing the business name was changed.
- (4) If you suspect BMF IDT on a case, refer to IRM 25.23.11.5, Business Master File (BMF) ID Theft Research and IRM 25.23.11.7, Business Master File (BMF) Identity Theft Inquiries.

21.5.11.4
(06-22-2021)
**Protection of
Taxpayer/Filer Accounts**

- (1) The greatest potential for unauthorized disclosure of tax information occurs when handling telephone inquiries from filers.
- (2) Be very careful to identify the filer or his/her authorized representative when answering inquiries.

Note: Always verify CFINQ IDRS command code before disclosing tax information to someone other than the filer, by mail or phone.

- (3) All items on Form 5500 Series Returns are disclosable to the public.
- (4) Form 5330 returns aren't disclosable to the public.
- (5) For Form 5500 penalties, research CFINK(P) or EMFOLE for valid CAF.

21.5.11.4.1
(06-22-2021)
**Third Party Disclosure
and Request for
Information**

- (1) See IRM 11.3, Disclosure of Official Information and IRM 21.3.3, Incoming and Outgoing Correspondence/Letters for issues regarding Disclosure, Third Party Request for Information, Freedom of Information Act request, Privacy Act, etc.

21.5.11.5
(06-22-2021)
**Employee Plan
MasterFile (EPMF)**

- (1) Cases come from three sources of input processing:
 - Return processed by IRS before July 1, 2001.
 - Electronic Filing through EFAST2.
 - Return processed by IRS after January 1, 2010.
- (2) Taxpayers must file all Form 5500, and Form 5500-SF returns electronically. These returns are available electronically through the EFAST2 portal.
- (3) OAMC EP Accounts processes requests for copies of paper filed Form 5500–EZ return information in response to an IRS notice. Copies of Form 5500-EZ filed before January 1, 2010 aren't available. Refer to IRM 3.5.20, Processing Requests for Tax Return/Return Information, for additional information.
- (4) Paper returns are coded with special codes for late and incomplete filing.

21.5.11.5.1
(10-19-2022)
**EPMF Forms and
Schedules**

- (1) Form 5500 - Annual Return/Report of Employee Benefit Plan.
 - (2) Form 5500 - EZ – Annual Return of a One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan.
 - (3) Form 5500 - SF - Short Form Annual Return/Report of Small Employee Benefit Plan.
 - (4) Form 5330 - Return of Excise Taxes Related to Employee Benefit Plans.
 - (5) Form 5558, Application for Extension of Time to File Certain Employee Plan Returns.
 - (6) Form 8955-SSA - Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits.
 - (7) Schedule A - (Form 5500) – Insurance Information. Instructions for the 2005 revision reflects EBSA guidance on reporting of insurance fees and commissions.
 - (8) Schedule C - (Form 5500) – Service Provider.
 - (9) Schedule D - (Form 5500) – DFE/Participating Plan Information.
 - (10) Schedule G - (Form 5500) – Financial Transaction Schedule.
 - (11) Schedule H - (Form 5500) – Financial Information.
 - (12) Schedule I - (Form 5500) – Financial Information (Small Plan).
 - (13) Schedule MB - (Form 5500) - Multi-employer DB Plan and Certain Money Purchase Plans Actuarial Information.
- Note:** Replaced Schedule B after 2008.
- (14) Schedule R - (Form 5500) – Retirement Plan Information. Changes to form 2005 revision modified Line 9 to identify plan amendments and decrease, as well as increase the value of benefits. Part IV of Schedule R includes ESOPs questions previously included on Schedule E.
 - (15) Schedule SB - (Form 5500) - Single-employer DB Plan Actuarial Information.

Note: Replaced Schedule B after 2008.

- (16) Quick Reference Chart for Form 5500, Schedules and Attachments, this chart provides only general guidance. Not all rules and requirements are reflected. Refer to specific Form 5500 instructions for complete information on filing requirements.
- (17) Form 5500-EZ filers for 2005 and later no longer need to attach any schedules to the form.

Example: Filers subject to Schedules MB and/or SB reporting should complete the schedule(s) and retain a copy for their records, but don't attach the schedule(s) to Form 5500-EZ when filed.

Example: Filers who request a timely extension must complete and file Form 5558 with the IRS Ogden campus and retain a copy for their records, but don't attach the form to Form 5500-EZ when filed.

21.5.11.5.2
(01-01-2024)
Due Date For Form 5500 Filings

- (1) Taxpayers must file all Form 5500 series returns, except the Direct Filing Entity (DFE), on or before the last day of the seventh month following the close of the plan year unless we granted extensions. The figure below lists dates for Form 5500 Series Returns, except the DFE return:

Due Date Chart

PLAN YEAR ENDING (PYE)	Return Due Date	F5558 Ext. Due Date
01	8/31	11/15
02	9/30	12/15
03	10/31	1/15
04	11/30	2/15
05	12/31	3/15
06	1/31	4/15
07	2/28 or 2/29	5/15
08	3/31	6/15
09	4/30	7/15
10	5/31	8/15
11	6/30	9/15
12	7/31	10/15

Figure 21.5.11-1

Note: If the filing date falls on a Saturday, Sunday, or a legal holiday, the return may be filed on the next business day that is not a Saturday, Sunday, or legal holiday.

- (2) EPMF treats the extensions as follows:

If	Then
Form 5558 Box is marked	<p>EPMF always ignores the Form 5558 box for paper filed returns and instead looks for:</p> <ul style="list-style-type: none"> • an approved TC 460 posted to the tax module. • an extended due date in the tax module set by a TC 460.
Automatic Extension Box - Generate 5558 Extended Due Date	<p>This is for:</p> <ul style="list-style-type: none"> • Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns • Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, etc. • Form 8868, Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related.
Delinquent Filer Voluntary Compliance Program (DFVCP) Box	<p>EPMF won't generate any late filing penalty if the DFVCP box is checked on original returns.</p> <p>Check amended Form 5500 for DFVCP filings to remove assessed penalty.</p> <p>Form 5500-EZ filers can't use the amended filing process if CP 283C delinquency notice has been issued or return is efiled. Refer to IRM 21.5.11.8.3.3, Form 14704 - Manual Assessment which is used to request participation in the Form 5500-EZ DFVCP.</p>

- (3) Extensions granted on Form 5500 series also apply to the Form 8955-SSA for the same tax year and plan.
- (4) For penalty processing, the failure to file penalty accumulates from the due date (or extended due date) to the received date at \$250 per day (\$25 per day for returns filed on or before December 31, 2019).
- (5) Extensions are granted by using "Extension of Time to File Federal Income Tax Return". Grant an automatic extension of time to file Form 5500 until the due date of the federal income tax return of the employer, if the filer meets all of the following conditions:
 - a. The plan year and the employer's tax year are the same.

- b. We granted the employer an extension of time to file its federal income tax return to a date later than the normal due date for filing the Form 5500.

Note: An extension granted using this automatic extension procedure CAN'T be extended further by filing a Form 5558.

- (6) Form 7004 grants an automatic extension of six months for the filing of certain business income tax, information, and other returns, and is sufficient for Form 5500 series and 8955-SSA returns.

Note: C corporations with tax years ending June 30 are eligible for an automatic 7-month extension of time to file (6-month extension if filing Form 1120-POL).

- (7) Form 4868 grants an automatic six month extension to file Form 1040 series returns.
- (8) Form 5558 is for the sole purpose of requesting a one time, automatic two and one-half month extension. This one form extends the filing from the last day of the seventh month after the plan year ends until the 15th day of the third month after the normal due date. The Form 5558 generally doesn't require a signature, See IRM 3.11.20, Exempt Organization and Employee Plan Applications for Extension of Time to File.

Example: A calendar year Form 5500 return is due July 31, but with the Form 5558 extension, the due date is October 15.

- (9) A tax-exempt organization is not required to file a federal income tax return. However, if the organization uses a Form 8868 to request an extension for its Form 990 series return, the filer is automatically granted an extension of time to file the Form 5500 until the extended due date of filing the Form 990 series, if all the following conditions are met:
 - 1. The plan year and the organization's tax year are the same;
 - 2. The organization has been granted an extension of time to file its Form 990 to a date later than the normal due date for filing the Form 5500;
 - 3. A copy of the application for extension of time to file an exempt organization return is maintained with the filer's records. An extension granted by using this automatic extension procedure cannot be extended beyond a total of 9 1/2 months beyond the close of the plan year.
- (10) All fiscal return filers also follow these rules and examples. First establish their normal due date for filing their federal income tax (or Form 990 series) return. By using any other extension form other than Form 5558, add the number of months approved to their normal due date. If this extended date is beyond the normal due date of Form 5500 series returns, it's valid, as long as it met the valid conditions for the federal income tax (or Form 990 series) return.

Note: Form 5558 can **NEVER** be used in addition to another extension form to gain more time. Whenever Form 5558 is used, don't consider any other extension form. Simply add 2½ months to the normal 5500 series return due date and consider this the extended due date. If there is no Form 5558 sent in response to any proposed penalty letter, research CC BMFOL/IMFOL for any other extension form that may be valid for the 5500 series return.

- (11) Taxpayers must file Direct Filing Entity (DFE) other than Group Insurance Arrangement (GIA) by nine and one-half months after the end of the DFE year.

21.5.11.5.3
(01-01-2024)
**Transaction and
Document Codes**

- (1) Form 5500 series return posts with Transaction Codes 150 and 977 (amended return) or TC 154 for Form 5330 fact of filing.
- (2) Form 5330 processes as a BMF return (MFT 76, Tax Class 4).
- (3) The valid Document Codes (4th and 5th digits of DLN) are as follows:

Valid Document Codes

<u>Form</u>	<u>Document Code</u>	<u>MFT</u>	<u>Transaction Codes</u>
Schedule SSA without primary return	36	NA	150, 155, 156, 977
5500 and Fact of Filings	37	74	150, 155, 156, 976, 977
5500-EZ and Fact of Filings	31	74	150, 155, 156, 976, 977
Form 5500-SF	32	74	150, 977, 155, 156, 976
Form 3177	77 or 49	74	151, 420, 421, 424, 428, 474, 475, 930, 932
Form 8955-SSA	33	75	240, 241, 290
Examination (AIMS)	47 or 77		421, 424, 420, 300, 301
Delinquent Tax Period	14 or 49		141, 142, 59X
CAF Programs	77		960, 961, 962
5330	35	76	154, 150, 460, 973, 976
Form 5558, Extension of Time to File a Form 5500 Series Return	77	74	460
Form 8868, Extension of Time to File a Form 5330	04	76	460

Figure 21.5.11-2

- (4) EPMF Delinquency Notice Transaction Codes (TC) are as follows:
 - TC 142 - Records the issuing of a Taxpayer Delinquency Investigation (TDI). Advise taxpayer to submit the missing return.
 - TC 155/156 - Received an incomplete return. The vendor issued a letter for the missing information.
- (5) Denied and approved extensions for Forms 5500 and Form 8955-SSA post to EPMF as a TC 460.
- (6) Denied and approved extension forms post to the BMF as a TC 460 for Forms 5330.

21.5.11.5.4
(01-01-2024)

Filing Requirements (FR)

- (1) Active plan modules have a plan filing requirement as follows:
 - a. T for Form 5500-SF filed in lieu of a Form 5500.
 - b. N is for one-participant plans filing either paper Form 5500-EZ or electronically using EFAST2 System.
 - c. X for Form 5500.
- (2) When the latest return module doesn't contain an unreversed TC 150 or 977, but contains a TC 591, 593, 595, or 596, the plan filing requirement is blank.
- (3) Other possible transactions and their results are:
 - a. Latest return module contains a TC 150 or 977, not coded with CCC "F" (final return) and one of the following transactions: TC 591, 593, 595, or 596, the plan data module has a plan filing requirement and an entity filing requirement.
 - b. Latest return module contains a TC 151, 591, 593, 595, or 596 and no TC 150 or 977, the plan filing requirements are blank and the entity filing requirements are zero (0).
 - c. Latest return module contains a TC 150 or 977, coded with CCC "F", assets distributed, and no participants are present, the plan filing requirements are blank and the entity filing requirements are zero (0).
 - d. Latest return module contains a TC 150 or 977, coded with CCC "F" and one of the following transactions: TC 591, 593, 595, or 596, the plan filing requirements are blank and the entity filing requirements are zero (0).
 - e. Latest return module contains a TC 150 or 977, not coded CCC "F", the plan data module has a plan filing requirement and an entity filing requirement.
 - f. Condition Code "F", the plan filing requirements are blank and the entity filing requirements are zero (0).

Note: The entity filing requirements contain a **1** for each type form present. If several plans have the same FR, the entity FR only reflects **1** for that type return. To post a TC 020 to the entity module, all plan filing requirements must be blank and the entity filing requirements must be zero (0) or eight (8).

- (4) If no TC 150 has posted, a filing requirement will be present if a filing requirement is input on a TC 000 (Doc Code 64) TC 121 or TC 123.
- (5) Plan filing requirements update by posting a return or inputting TC 016 (Doc Code 64).

- (6) When a TC 020 (Doc Code 64) posts to the plan, the plan filing requirements change to 8 if an unreversed TC 12X or a return module is present.
 - a. If there is no unreversed TC 12X or no return module present, the plan data module erases.
 - b. Only a TC 012 (Doc Code 64) posts to a plan with filing requirement 8.
- (7) To post a TC 020 (doc Code 63) to delete the entity, all plan filing requirements must be blank or 8.
- (8) Location Codes - These identify the Area Offices (AO) in which an entity is located, as determined by the mailing address. The computer assigns Location Codes to entity transactions containing a recognizable city and state.

21.5.11.5.5
(06-22-2021)
**Filing Requirements for
Final Returns**

- (1) When the latest return module contains an unreversed TC 150 or 977 with Computer Condition Code (CCC) "F" (final return), the plan filing requirement is blank.
- (2) CCC "F" generates on current year Forms 5500/5500-EZ if Return Process Code (RPC) "T" is present.

Note: CCC "F" is input on "fact of filing" Forms 5500 if Part I, Line Item B(3) is checked "YES." Forms 5500-EZ if Part I, Line Item A(3) is checked "YES."

- (3) The RPC "T" generates when:
 - a. Schedule H/I Line 5a is answered "YES", **and**
 - b. Total end-of-year assets is zero, **and**
 - c. Total participants end-of-year is zero.

Note: RPC "T" generates on pure fringe benefit plans if Form 5500 Part I, Item **B - the final return/report** box is checked.

21.5.11.5.6
(07-01-2020)
**Sequence of Accounts
on the EPMF**

- (1) The accounts on the "EPMF" are maintained in EIN and Plan Number sequence (NNNNNNNNN-NNN).

21.5.11.5.7
(01-01-2024)
Plan Number

- (1) A plan number is a three-digit number assigned by the plan sponsor to differentiate between plans established or maintained by the same plan sponsor, as the figure shows.

Plan Number Definitions

If the plan is a	Then the plan number starts with
Pension Plan	001-500
Welfare Plan	501-999
Form 5500-EZ	001-500
Multiple Employer Plan Other Plan	333-339 (Pre EFAST/EFAST2 only)

If the plan is a	Then the plan number starts with
Direct Filing Entity - other than GIA	001-500

Figure 21.5.11-3

- (2) Once assigned, the same number must be used consistently to identify the same plan.
- (3) If a plan terminates, don't use its number for any new plan.
- (4) The plan number along with the plan name identifies a plan from other plans for a given sponsor.
- (5) The plan name, plan number, the type of return filed, and the plan month ending make up the plan entity. As long as the plan is in effect the numbers stay the same, although the name may change.
- (6) If the plan number is 501–999 and a penalty generates on a true **Fringe Benefit Plan**, abate the penalty. If the Plan is a combination of fringe and welfare, the penalty is appropriate.

Note: Per News Release IR-2003–89, pure fringe benefit plans have no IRS filing requirement and therefore shouldn't file a Form 5500.

Note: Plan 000 is not a valid plan.

Note: Returns using plan(s) 501-999 will show on EFAST2, but will not post to EPMF. Research EFAST2 to verify timely filing/confirm filing of returns under these plan numbers.

21.5.11.5.8 (01-01-2024) Entity Changes

- (1) EP Entity processes changes to the Name of Sponsor, Administrator or Plan, mergers of Sponsor or Plan, or changes to EIN. Adjustments can make address changes. Route the case to EP Entity via Form 12634, OIRSC Campus Document Transmittal, within 2 working days.
- (2) Follow local procedures for making entity changes to non-master file.
- (3) If you receive a copy of a return through contact with the filer, and you find that a return we originally processed posted to the incorrect EIN, Plan Number, or Tax Period, follow the instructions below.
 - a. Edit the return by lining through the incorrect information and annotating the correct information above in blue or black permanent pen. **Do not use black marker.** Next to the correction edit an IRS identification code as follows: *OG (asterisk OG) with a circle around it, and send the return to Receipt and Control for shipment to EBSA.
- (4) Route replies to CP 403 and 406 to EP Entity at MS 6273.

Exception: If CP 403 and 406 it was received from EP Entity and all EP Entity issues are resolved.

21.5.11.5.9
(07-01-2020)
**Computer Condition
Codes**

- (1) EFAST/EFAST2 uses some of the same Computer Condition Codes (CCC) used in the current IRS system. Some new codes were added and some codes have different meanings when present on an EFAST/EFAST2 return. Learn to recognize and use them, as required, in resolving delinquency notices.
- (2) Computer Condition Codes (CCC) indicate exception conditions on a return. More than one CCC may be used on a return.
- (3) A description of the valid CCC's follows:

Caution: Be aware that some Computer Condition Codes are used in different ways for different years.

Computer Code Definitions

Computer Condition Code	Definition
B	“(EFAST/EFAST2) Schedule MB/SB missing.” Generated when Schedule MB/SB Edit tests are still unresolved after correspondence. Note: For processing year 2009 - Plan year 2008, no Schedule MB/SB penalties will be assessed. Effective July 1, 2009.
C	(EFAST/EFAST2 & IRS) Substitute or secured return.
D	(IRS) Input on 5500 series return when the filer begins and ends the Plan Year Ends (PYE) on the first day of the month, and Code & Edit or Error/Rejects edited the prior month for PYE.
E	(EFAST/EFAST2) Entity Check Failed.
F	(EFAST/EFAST2 & IRS) Final return. Input on fact-of-filing returns. Generated on current year's returns when all conditions for final returns are met.
G	(EFAST/EFAST2 & IRS) Amended return. May be input or generates when amended return box is checked or when CCC “L” or “Q” is present.
H	(EFAST/EFAST2) Unperfected return for PBGC.

Computer Condition Code	Definition
I	(EFAST/EFAST2 & IRS) Incomplete return.
J	(IRS) bypass correspondence input on re-input returns.
L	(EFAST/EFAST2) Late reply to correspondence.
N	<p>Late filed return with no extension of time to file.</p> <p>Note: Master File generates CCC N when a return is filed late. This CCC appears when using CC EMFOLT. It won't appear when using CC ERTVU.</p>
O	<p>(EFAST/EFAST2 & IRS) One day (month) return—On Form 5500 series returns, it indicates that the plan begins and ends within the same month. It causes the return to post to the next month's tax period.</p> <p>Example: If a one day return was filed showing December 30, 2014 to December 31, 2014, it will post as 201501 with CCC "O." CCC "S" will always be present with CCC "O."</p>
P	(EFAST/EFAST2) Unperfected return for DOL/Joint items.
Q	<p>a. (EFAST/EFAST2) EBSA referral. Input when DOL/EBSA receives a return or missing information that is entered on a return.</p> <p>b. (IRS) Input on returns referred from DOL/EBSA to IRS.</p>

Computer Condition Code	Definition
R	(EFAST/EFAST2 & IRS) Reasonable cause for late filing is attached to the return. Note: Master File generates CCC R when an EFAST/EFAST2 return's REASONABLE-CAUSE-IND is significant. This CCC won't appear when using CC EMFOLT. It appears when using CC ERTVU.
S	(EFAST/EFAST2 & IRS) Short period return—All returns—Generated when a plan year is 11 months or less because the plan is initial, terminated, merged or consolidated with another plan or changed its accounting period. CCC "S" allows the return to post even though the plan year ending month won't match the one already on the EPMF.
U	(IRS) input when essential information is missing and can't be secured through research (unprocessible).
V	(IRS) reasonable cause blank line items, input when the filer provides reasonable cause for line items being blank.
X	(IRS) reserved for future use on Form 5500-EZ.
Y	(EFAST/EFAST2 & IRS) 52–53 week filer. Note: Multiple condition codes can post under the same TC Code.

Figure 21.5.11-4

21.5.11.6
(10-19-2022)
Types of Employers or Sponsors

- (1) The information provided below provides sufficient background information to determine if a response to a notice is proper.

- Single-employer plan - Most common type where one employer adopts or establishes a plan for his/her employees. One return should be filed annually.
 - Plan of controlled group of corporations (or common control employers) - Plan generally considered one employer for reporting purposes. The filing requirement is based on how the plan operates.
 - Multiemployer Plan - as defined in Section 3(37) of ERISA and IRC 414(f), is a collectively bargained Plan maintained by more than one employer, usually within the same or related industries, and a labor union. Multiemployer plans are run by a board of trustees.
 - Multiple employer Plan (MEP) is a plan maintained by two or more employers who aren't related under controlled groups, or trades or business under common control, or affiliated service groups. All of the employers maintaining a MEP (participating employers) are treated as a single employer for purposes of ERISA and certain code requirements. One return is required to be filed for MEP.
- (2) The entity function ensures that all delinquent returns processed have the correct EIN, name control and plan number and makes all needed entity changes. Make all entity changes at the earliest possible time to update the master file.
- a. EPMF changes to the Employer/Sponsor name line, administrator entity data, plan name line, address and zip code process through IDRS. Input the appropriate transaction to update the EPMF entity if the filer indicates on the delinquency notice, "the name of the sponsor or administrator should be changed". If there is an indication of an address change from a street address to a P.O. Box, change the mailing address to the P.O. Box and retain the street address as the location address unless there is already a location address present. Keeping the street address provides an audit trail for locating the filer.
 - b. If there is an indication of a plan name change on the notice, take special care to ensure that this isn't a different plan.
 - c. Send the appropriate letter to notify the employer/sponsor that we changed our records to reflect their request.

Exception: Don't input sponsor name changes, plan name changes or administrator data changes from returns received as notice replies if a more current return already posted to the plan unless the filer specifically requests such a change in the reply.

21.5.11.6.1
(07-01-2020)
Single-Employer Plan

- (1) This is the most common type where one employer adopts or establishes a plan for employees. The employer may adopt multiple plans, each of which is considered a single employer plan.
- (2) The administrator must file one return annually for each plan adopted.

Example: XYZ Corporation adopts a fixed benefit plan and a profit sharing plan for its employees. The administrator must file two returns—one for the fixed benefit (defined benefit) plan and one for the profit sharing (defined contribution) plan.

21.5.11.6.2
(07-01-2020)
**Plan of Controlled
Group of Corporations
(or Common Control
Employers)**

- (1) This is a plan adopted by a parent corporation and each of its subsidiary corporations or one adopted by brother/sister corporations. The filing requirement is based on how the plan operates.
- (2) Originally, the Form 5500 Series return instructions required a single return to be filed annually whenever the parent and subsidiary or brother/sister corporations adopted the same identical plan.
 - a. This is still the case if all contributions to the plan made by the parent and subsidiary or brother/sister corporations are available to pay benefits to all participants of all the participating corporations. In other words, there is one pot of money and all employee participants are paid from this pot regardless which of the corporations made the contributions to the plan.

Example: Parent Corporation (A) has subsidiaries B, C, and D. They all adopt the same plan and benefits are payable to all participants regardless of any one employer's contributions. The administrator must file one return annually (commingled funds).

- (3) If the participating corporations designate contributions to the plan earmarked for the corporations, then each corporation operates as if it has a single employer plan. Each participating corporation must file a separate return.

Example: Parent corporation (A) has subsidiaries B, C, and D which all adopt the same plan. But A, as well as B, C, and D, stipulate that their contributions are available only to pay benefits to their employees. Although this is a "controlled group" a separate return must be filed for A, B, C and D.

21.5.11.6.3
(07-01-2020)
Multiemployer Plan

- (1) This is a plan in which more than one employer participates, it's collectively bargained (union agreement), and no employer contributes 50% or more of the annual contributions. This is commonly known as a union plan set up and union administered. Each employer contributes a certain amount per employee (in a particular trade or business) to the union plan. One return is required to be filed for this plan. The "Board of Trustees" or similar group administering the union plan generally files the return.

Example: A carpenter's union (W) establishes a plan for all carpenters in the union. Employers X, Y, and Z all employ carpenters who belong to W and agree to pay ten cents per hour for each hour worked by the carpenters to the union for its retirement plan. Although X, Y, and Z make the contributions to the plan, they aren't required to file a Form 5500 Series return. The administrators of union W plan must file a single return for the plan.

Exception: Although most union plans operate as described above, the contributing employers may designate their contributions to be available to pay only their union employees. If this happens, don't treat them as a multi-employer plan; each employer must file a return.

21.5.11.6.4
(10-19-2022)

**Multiple-Employer Plan
(EFAST/EFAST2)**

- (1) Multiple employer Plan (MEP) is a plan maintained by two or more employers who aren't related under controlled groups, or trades or business under common control, or affiliated service groups. All of the employers maintaining a MEP (participating employers) are treated as a single employer for purposes of ERISA and certain code requirements. One return is required to be filed for MEP.

21.5.11.6.5
(10-19-2022)

Direct Filing Entity (DFE)

- (1) Group Insurance Arrangement (GIA) – This is an arrangement in which the plan provides benefits to the employees of two or more unrelated employers. The plan is fully insured and uses a trust to hold the assets. The administrator of the arrangement files only one annual return/report. If the administrator doesn't file a consolidated report, then each participating employer must file.
- (2) Master Trust Investment Account (MTIA) – The administrator filing a Form 5500, for an employee benefit plan required to file or have a designee file a Form 5500 for each MTIA in which the plan participated at any time during the plan year. For reporting purposes, a "master trust" is a trust for which a regulated financial institution serves as trustee or custodian (regardless of whether such institution exercises discretionary authority or control with respect to the management of assets held in the trust), and holds assets of more than one plan sponsored by a single employer or by a group of employers under common control.
- (3) Common/Collective Trust (CCT) and Pooled Separate Account (PSA) – The Form 5500 isn't required for a CCT or PSA. However, the administrator of a large plan or DFE that participated in a CCT or PSA that files is entitled to reporting relief not available to plans or DFEs participating in a CCT or PSA for which a Form 5500 isn't filed.
- (4) 103–12 Investment Entity (103-12 IE) – This is DOL Regulation 2520.103–12 that provides an alternative method of reporting for plans that invest in an entity (other than a MTIA, CCT, or PSA), whose underlying assets include "plan assets" within the meaning of 29 CFR 2510.3–101 of two or more plans that aren't members of a "related group" of employee benefit plans.

21.5.11.7
(06-22-2021)

EP Form 5500 Penalties

- (1) Form 5500, Form 5500-SF and Form 5500-EZ are subject to certain penalties for late filing and missing information.
- (2) The Form 5500 series penalties post to Business Master File.

21.5.11.7.1
(07-01-2020)

Penalty Determinations

- (1) Determine which penalty or combination of penalties is appropriate by reviewing the account as follows:

Definition of Computer Condition Codes

Computer Condition Code	Definition
N	Return is late
I	Return contains 1 or more incomplete items.
I and N	Return is both late and incomplete

Computer Condition Code	Definition
B	Schedule MB/SB penalty. Penalty is always \$1,000 in addition to the incomplete penalty.
1, 2, 3, 4 or 6	Form 8955-SSA penalty. Information can be found on ERTVU.

Figure 21.5.11-5

21.5.11.7.2
(06-22-2021)
**Late Penalty
Determination**

- (1) Form 5500, Form 5500-SF and Form 5500-EZ are subject to late filing penalties. The penalty for late filing is \$250 per day (\$25 per day { \$50,000 maximum } for returns required to be filed on or before December 31, 2019); the penalty continues until it reaches a maximum of \$150,000 (600 days). For more information go to, IRM 20.1.8.4.3, IRC 6652(e) - Information Required in Connection with Certain Plans of Deferred Compensation, Etc.
- (2) Review CC EMFOLT for an attached extension. If found and we received the return by an extended due date, close your case with the appropriate account action.
- (3) The denied and approved extensions requests post to EPMF as a TC 460. A CP 216X notice generates to the filer.
- (4) If the filer comes back in asking for reconsideration for his/her extension, and we approve his/her request, do the following actions:
 - Input a TC 460 with the approved extension date
 - Send Letter 333C.

Note: Form 5558, listing EINs and/or plans is no longer accepted. If a filer submits a Form 5558 with a list of EINs and/or plans attached, and the extension wasn't previously accepted, don't input the TC 460. Notify the filer each plan must submit separate Forms 5558 for additional EINs and plans.
- (5) Research BMFOL and IMFOL for a valid extension (TC 460) for either of these two situations to close your case with the appropriate account action. The TC 460 must have:
 - a. The same tax period as your return.
 - b. An extended date, or a number of months extended (1-6), that extends the EP return beyond the normal due date.

Note: C corporations with tax years ending June 30 are eligible for an automatic 7-month extension of time to file (6-month extension if filing Form 1120-POL).

21.5.11.7.3
(10-19-2022)
**Incomplete Penalty
Determination**

- (1) Review the return and if the results of the initial review resolve the incomplete items, close the account using the appropriate action.

Incomplete Line Items

INCOMPLETE LINE ITEMS		
Description	5500	5500 - EZ
Return not signed for Plan Number 001–999	Page 1	Page 1
Schedule MB/SB missing for Plan Numbers 001–500	Part II line 10(a)(3)	Line 6(a) or (b)
Actuary didn't sign Schedule MB/SB for Plan Numbers 001–500	Schedule MB/SB, Part I in the middle of page 1	Schedule MB/SB, Part I in the middle of page 1

Description	5500	5500 - EZ
<p>Actuary Enrollment number missing for Plan Numbers 001–500 must start with 17, 20 or 23. The actuary's number must be current as of the date the Schedule MB/SB is signed.</p> <p>Example: Enrollment cycles are three years long, so the 23-prefix will be used for any Schedule SB/MB signed between 04/01/23 and 03/31/26. The 20-prefix will be used for any Schedule SB/MB signed between 04/01/20 and 03/31/23 and the 17-prefix was used for schedules signed between 04/01/17 and 3/31/20.</p>	Schedule MB/SB, Part I, Item G	Schedule MB/SB, Part I, Item G

Description	5500	5500 - EZ
Amount to reduce funding deficiency isn't present for Plan Numbers 1–500.	Schedule MB/SB, line 10 or 9p	Schedule MB/SB, line 10 or 9p

Figure 21.5.11-6

Note: Schedules aren't required for Form 5500-EZ after 2004 plan year.

- (2) If one or more items from the chart above is still missing, the incomplete penalty is systemically assessed.
- (3) If we receive a signed penalty abatement request for an unsigned Form 5500 or 5500-EZ, accept the signature on the penalty request and consider the return complete.
- (4) If missing SCH-MB/SB is received in correspondence or in EFAST/EFAST2, accept and consider the return complete.

21.5.11.7.4
(10-19-2022)

Other EP Penalties

- (1) EP penalties involve plans subject to ERISA that defer to receipt of compensation. Refer to, IRM 20.1.8.4, Employee Plans (EP) for information about frequently encountered penalties.
- (2) When considering a penalty imposed under IRC 6692, it may be necessary to determine if the actuary was active when a return was filed.
- (3) Actuary numbers are validated every three years and must be current when a Schedule MB/SB is filed. The valid Actuary Enrollment numbers are 17, 20 and 23. The latest cycle began April 1, 2023.
- (4) The table below indicates the starting digits for Actuary Enrollment Numbers:

If Schedule MB/SB was submitted:	The number must start with:
Between April 1, 2017 and March 31, 2020	17
Between April 1, 2020 and March 31, 2023,	20
Between April 1, 2023 and March 31, 2026,	23

Note: Both penalties under IRC 6652(e) and 6692 can be imposed.

21.5.11.8
(06-22-2021)

Form 5500 Assessments

- (1) Form 5500 and 5500-SF filings must be filed electronically.
- (2) Form 5500-EZ may be filed electronically or by paper.

Note: Certain filers are required to file Form 5500-EZ electronically. Electronic filing for Form 5500-EZ began in January 2021.

21.5.11.8.1
(10-19-2022)
SSA Assessments

- (3) Transcripts with both CCC "N" and "I" indicate the return was late filed and critical information was missing. When both conditions apply, the penalty is calculated at \$250 per day.
- (1) The Schedule SSA is no longer a part of the Form 5500 filing. The Form 8955-SSA is a separate return.
- (2) Form 8955-SSA is subject to late and incomplete penalties.
- (3) If an approved extension posts for a Form 5500, consider the Form 8955-SSA to have an approved extension also.
- (4) Late or incomplete penalties assess systemically and issue a Late Filing Penalty Notice, CP 283C.
- (5) To assess the Form 8955-SSA late or incomplete penalty, use the number of participants on the copy of Form 8955-SSA (these are usually filers with no name and/or SSN). Compute the number of days from the due date (or extended due date) to the assessment date. If it was a "No Reply," use the adjustment's "No Reply" date.
- (6) If an assessment was made for a missing Form 8955-SSA, a partial abatement may be needed. The missing SSA number of participants may have been the entire number shown on the return. (See IRM 21.5.11.9, Abatements/ Adjustments on Form 5500 BMF/8955-SSA Accounts/Direct Filing Entity (DFE)).
- (7) If an assessment was made for missing SSN/Name, compare the new copy with the one used for the previous assessment. Assess or abate any differences accordingly.

21.5.11.8.2
(07-01-2020)
IRS/DOL Duplicate Assessments

- (1) DOL may assess ERISA penalties on all returns.
- (2) If it is also an IRS penalty, consider a request for abatement on the IRS assessment **only**. EMFOL shows CCC "I", "B", and "N" for IRS penalties. CCC "P" is for any DOL penalties.
 - Advise the filer that we eliminated the IRS assessed penalty, if appropriate. Also inform the filer that we are forwarding the DOL assessment to the DOL for their consideration.
 - Use the following address on Letter 86C.

EBSA
Office of Enforcement
200 Constitution Avenue N.W.
Washington, D.C. 20210

21.5.11.8.3
(06-22-2021)
Form 5500 BMF Assessment Preparation - General Instructions

- (1) Follow this section when processing adjustments to the MFT 74 account on BMF.
- (2) If you need to make an adjustment on an account, see references throughout this section to different IRMs to help you complete your action.
- (3) Adjustment guidelines are a set of IRS-wide rules to follow when working the adjustments. Refer to IRM 21.5.2, Adjustment Guidelines, for additional clarification and procedures.

- (4) For Reasonable Cause Criteria see IRM 20.1, Penalty Handbook.
- (5) Notices are suppressed various ways depending on the type of notice and the issue. Notices are suppressed with:
 - Hold Codes
 - Notice Suppression Codes/Indicators
- (6) Use command code REQ54 to adjust tax, penalty and interest. When a REQ54 adjustment action completes and ADJ54 releases, assemble a source document record. Send the folder for association with the computer-generated printout for filing. A source document is back-up material supporting the adjustment and kept for future reference. If interest is not restricted, interest will systemically adjust when tax and/or penalties are adjusted. No manual interest computation is required.

21.5.11.8.3.1
(07-01-2020)
**Form 5500 Penalty -
Correct Penalty**

- (1) Assessments for Form 5500 occur systemically and post to BMF.
- (2) Any incomplete item(s) or late return filed has the penalty assessed.
- (3) When the record is sent to BMF MFT 74 and the TC 240 posts, the CP 283, Penalty Charged on Your Form 5500 Return, generates.
- (4) If the assessment won't generate from EPMF to BMF, and one is needed, make a manual assessment. Refer to IRM 21.5.11.8.3.2, Form 5500 Penalty - Manual Assessment, for additional information on manual assessments.

Note: If needed, correct the penalty for PRN 167 by computing from the return due date or extended date and compute separately PRN 169 for \$1,000.

21.5.11.8.3.2
(07-01-2020)
**Form 5500 Penalty -
Manual Assessment**

- (1) When needing a manual assessment, take the following steps on the account:
 - TC 290 for 0 on BMF via REQ54,
 - Input **hold code** "0"
 - The penalty amount that corresponds with the abstract for the assessment:
 - IRC 6652(d) (1) = 165
 - IRC 6652 (e) = 167
 - IRC 6692 = 169
- (2) Input of the TC 290 using the abstract amount posts as a TC 240.
- (3) When the TC 240 posts, the CP 283 Notice generates.

21.5.11.8.3.3
(01-01-2024)
**Form 14704 - Manual
Assessment**

- (1) Form 14704, Transmittal Schedule - Form 5500-EZ Delinquent Filer Penalty Relief Program (Revenue Procedure 2015-32), is used to request participation in the Form 5500-EZ IRS late File Penalty Relief Program, for paper filed returns.
- (2) EP Accounts receives Form 14704 from EP Entity. EP Entity reviews Form 14704 for completion and payment. If the package is valid, they 'RV' code the returns and forward the returns for processing. They then route the 14704 to AM for the penalty adjustment.
- (3) For a participant to enroll in the program, they must:

1. Submit the correct payment with the late filed return(s) for each plan enrollment. \$500 for one late filed return, \$1,000 for two late filed returns or \$1,500 for three or more late filed returns. All payments must be submitted by check payable to the United States Treasury. The applicant's EIN and the plan number should be written on the check.
2. Submission is limited to a single plan. Multiple delinquent returns for a single plan may be submitted in a single submission, but separate submissions are required for separate plans.
3. Submit a complete Form 5500-EZ for each year filing under the plan. A complete submission includes a completed 5500-EZ with all required schedules and attachments. All returns submitted with the revenue procedure must be sent to IRS at:

Internal Revenue Service

1973 North Rulon White Blvd.

Ogden, UT 84404-0020

4. Each delinquent return must be marked, "Delinquent Return Submitted under Rev. Proc. 2015-32, Eligible for Penalty Relief." The notation must be completed using red ink and notated in the top margin of the first page of the return (above the title form).
5. Each submission must include a completed paper copy of Form 14704, Transmittal Schedule - Form 5500-EZ Delinquent Filer Penalty Relief Program (Revenue Procedures 2015-32). The Form 14704 must be attached to the front of the oldest delinquent return in the submission.

Note: If the taxpayer checks an incorrect box, enters the wrong tax year/plan number on Form 14704 or accidentally leaves a portion blank, this doesn't mean they are automatically denied acceptance into the program. If the intention is clearly identified and all other actions can be verified (ie, form(s) complete and notated with red ink with the program verbiage, correct payment was submitted etc.) they will still be accepted into the program.

- (4) Full account research **must** be completed prior to decreasing or assessing penalties.

- Research EPMF EMFOLI, EMFOLT and ERTVU for a posted/processed paper Form 5500-EZ return.
- Research BMF BMFOL/TXMODA for verification of payment.

Note: The payment **should** post to the earliest tax year of the program request. If payment is found on a later tax module, transfer the payment to the earliest tax year listed on Form 14704.

Caution: Do not waive penalties based solely on the return being 'RV' coded, Line D- IRS late filer penalty program: 1-YES, or the notation of 'IRS late filer penalty program' on ERTVU. Research must be completed to locate the appropriate payment for the program. The Rev Proc 2015-32 is a separate program than the Delinquent Filer Voluntary Compliance Program (DFVCP), for Forms 5500 and 5500-SF.

- (5) Input the following transactions on BMF when a Form 14704 is received:

If	And	Then
Form 14704 is received, a penalty was assessed on one or multiple tax years,	the proper payment amount was made.	<ol style="list-style-type: none"> 1. Input a TC 240 with PRN 167 using reason code 045 and hold code 3 to reduce the penalty to zero on the earliest year notated on the Form 14704. 2. Input a TC 240 with PRN 167 for the assessment fee amount. Use hold code 3, priority code 8, and post delay 1. 3. If applicable, remove penalties on all later years notated on Form 14704 using hold code 3 and reason code 045. 4. Send Letter 3064C to advise taxpayer of acceptance into the program and apologize for incorrect penalty assessment(s). Close the case.
Form 14704 is received and no penalty was assessed due to the return being 'RV' coded or the 'IRS late filer penalty program' data input,	the proper payment amount was made.	<ol style="list-style-type: none"> 1. Assess the fee on the earliest year listed on Form 14704 using TC 240 with the PRN 167. Send Letter 3064C to advise taxpayer of acceptance into the program. Close the case.

Form 14704 is received, no payment can be found	penalty was assessed.	<ol style="list-style-type: none"> 1. Send Letter 3064C to request payment verification (front and back of check). Suspend case for 40 days. 2. If payment confirmation is received, locate payment and apply to earliest tax year requested on Form 14704. Input a TC 240 with the PRN 167 and reason code 045 using hold code 3 to zero. 3. Input a TC 240 with PRN 167 for the amount of the fee using hold code 3, priority code 8, and post delay 1. 4. If applicable, remove penalties on all later years notated on Form 14704 using reason code 045 and hold code 3. 5. Send Letter 3064C to advise taxpayer of acceptance into the program and apologize for incorrect penalty assessment. Close the case. 6. If no response is received, Use CC REQ54 to issue a new balance due notice. DO NOT adjust the penalty. Send Letter 3064C advising they were not accepted into the program due to lack of payment and they must submit a reasonable cause statement. Close the case.
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Form 14704 is received and no penalty was assessed due to the return being 'RV' coded or the 'IRS late filer penalty program' data input,	no payment can be located.	<ol style="list-style-type: none"> 1. Send Letter 3064C to request payment verification (front and back of check). Suspend case for 40 days. 2. If payment confirmation is received, locate payment and apply to earliest tax year requested on Form 14704. Input a TC 240 with PRN 167 to assess the fee. Send Letter 3064C to advise taxpayer of acceptance into the program. Close the case. 3. If no response is received, Input a TC 240 with the PRN 167 to assess penalties for each year listed on Form 14704. Penalties will need to be computed from the due date of the return to the received date of the return (penalty computations are listed in IRM 21.5.11.7.2, Late Penalty Determination). Send Letter 3064C advising they were not accepted into the program due to lack of payment. Request reasonable cause. Close the case.
Form 14704 is received, no payment can be found,	penalties and interest have been assessed.	<ol style="list-style-type: none"> 1. Send Letter 3064C to request payment verification (front and back of check). Suspend case for 40 days. 2. If payment confirmation is received, remove all penalties and interest by inputting a TC 340 with 'debit interest to date' using received date of CIS case and hold code 3. 3. Assess the payment fee on the earliest year listed on Form 14704 using TC 240 with the PRN 167 using hold code 3, priority code 8 and post delay 1. 4. Send Letter 3064C to advise taxpayer of acceptance into the program. Close the case.

- (6) If the filer is not eligible for the Delinquent Filer Penalty Relief (2015-32) program, issue a manual refund.
- (7) If there are unique cases/scenarios that don't meet the criteria above, compose an email. The email should include your specific question(s) and should have all CIS documentation attached. Send the email to the AM P&A analyst who will forward to the HQ analyst for technical assistance.

Note: Once the taxpayer has been accepted into the Delinquent Filer Penalty Relief (2015-32) program, the fee assessment cannot be reversed. Reasonable case is not considered.

21.5.11.9
(01-01-2024)

**Abatements/Adjustments
on Form 5500
BMF/8955-SSA
Accounts/Direct Filing
Entity (DFE)**

- (1) If the filer responds to the CP283 or 283C Form 5500 or Form 8955-SSA balance due notice(s) with the requested information, you may need an abatement/adjustment.
- (2) For the accounts assessed on BMF (MFT 74), **all** account actions take place on the BMF side. **No** account updates are on EPMF once assessed and posted to BMF.
- (3) After the CP 283 or CP 283-C balance due notice goes out, the filer may respond with the requested information. This includes any of the following:
 - a. A copy of an approved extension.
 - b. A copy of, or a statement that, he/she used an automatic extension (4868, 5558, 8868 or 7004). Verify extension 4868, 8868 and 7004 on CC BMFOL and CC IMFOL IRM 21.5.11.5.2.
 - c. A reasonable cause statement that is valid according to IRM 20.1.
 - d. The requested missing or incomplete information.
 - e. Form 3870, Request for Adjustment, if the return is a Delinquent Secured Return or a Substitute for Return (SFR).
 - f. Proof of filing a Form 5500-EZ paper return, and paying fee under Revenue Procedure 2015-32.
- (4) If the filer provides required documentation to abate a penalty for MFT 74 (Form 5500) or MFT 75 (Form 8955-SSA), do the following:
 - Input via REQ54, a TC 290 for .00 with the amount of penalty (minus) and abstract number. This action generates a TC 241 reversing the penalty amount.

Note: Use BMF blocking series (BS) to indicate the nature of an adjustment. See Document 6209, ADP & IDRS Information, for a list of BS used on account adjustments.
 - Send a letter or notice to the filer notifying them of the penalty abatement.
- (5) If a penalty is assessed for a Direct Filing Entity (DFE), abate the penalty using the steps identified above.
- (6) If the filer responds stating the plan is a Puerto Rican plan and the plan benefits are exclusively for Puerto Rican residents (no U.S. participants are covered by the plan), abate the penalty.
- (7) Use the following penalty reason codes:

- 043 = DFVCP (Forms 5500 and 5500-SF only)
- 044 = Missing information, wrong plan, year or EIN
- 044 = Puerto Rican Plans
- 044 = DFE

(8) If CC ERTVU shows reasonable cause, remove the penalty.

Reminder: Due to programming limitations, if a TC 973 is not on the tax module, a manual refund must be issued.

21.5.11.9.1
(07-01-2020)
**Unpostable 498 RC 2
MFT 74 Resolution**

(1) EP Accounts researches and provides the valid plan number for association with the payment or refund check. EP Accounts provides the valid plan number as history on UPTIN or to the lead of the Unpostable Unit.

21.5.11.10
(06-22-2021)
**Form 2424 - Account
Adjustment Voucher**

- (1) Use Form 2424, Account Adjustment Voucher, to transfer credits from MF to MF and MF to NMF. Prepare the form in duplicate with the credit copy as the original. For additional information refer to IRM 4.5.3 TE/GE AIMS Special Processing Procedures.
- (2) Transfer credits made available due to decreases of previously assessed tax using transaction codes 820 (debit) and 700 (credit). If allowable interest is available for transfer, use transaction codes 850 (debit) and 730 (credit).

21.5.11.11
(07-01-2020)
**Delinquent Filer
Voluntary Compliance
(DFVCP) Payment**

- (1) EP Accounts occasionally receives payments intended for the Department of Labor for the DFVCP.
- (2) If we receive a payment intended for the DFVCP :
- Refund the payment to the taxpayer.
 - Don't remove the penalty.

21.5.11.12
(01-01-2024)
**Routing
Correspondence**

(1) When any of the following forms: Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, Form 1024, Application for Recognition of Exemption Under Section 501(a), Form 1028, Application for Recognition of Exemption, Form 5300, Application for Determination for Employee Benefit Plan, Form 5305, Traditional Individual Retirement Trust Account, Form 5307, Application for Determination for Adopters of Modified Volume Submitter Plans, Form 5309, Application for Determination of Employee Stock Ownership Plan, Form 5310, Application for Determination Upon Termination or Form 5310-A, Notice of Plan Merger or Consolidation, Spinoff, Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business are attached to a return or correspondence (received in response to a previously filed application form), detach the application and/or correspondence and send to:

CSPC
P.O. Box 12192
Covington, KY 41012-0192

(2) Return Pension Benefit Guaranty Corporation (PBGC) schedules (and attachments) to the following address:

Pension Benefit Guaranty Corporation

P.O. Box 64880
Baltimore, MD 21264-4880

- (3) Applications shipped by express mail or a delivery service should be sent to:
Internal Revenue Service
Group 7521 Room 5106
550 Main Street
Cincinnati, OH 45202-5203
Attn: Pre-approved Plans Coordinator
- (4) Requests for Change in Plan/Trust Year—If an original Form 5308 with neither approval or disapproval is attached to the correspondence, send to the address in (3) above.
- (5) If we receive an unprocessed amended Form 5500 series return and there's no penalty abatement case, return to filer. All Forms 5500 and Forms 5500-SF must be filed electronically. Certain filers are required to file Form 5500-EZ electronically.
- (6) If we receive correspondence in lieu of an amended return:
 - Research for a posted return.
 - If the research shows a CCC "N" or "I", look for an open control base to which this correspondence belongs.
 - If an abatement is needed, follow the procedures in IRM 21.5.11.9, Abatement/Adjustments on Form 5500 BMF/8955-SSA Accounts/Direct Filing Entity (DFE).
- (7) If we receive a loose schedule in correspondence and it doesn't pertain to an Account Management or TDI issue, use the following chart to determine proper disposition.

Routing Form 5500 Correspondence

Received	Route
Loose Schedules A, C, D, E, F, G, H, I, R, T for Form 5500	Destroy
Loose Schedules B, for Form 5500 received from DOL vendor, EBSA or IRS	Destroy
Loose Schedules B for Form 5500 received directly from filer	Return to filer
Loose Schedules MB or SB, for Form 5500 received from DOL Vendor, EBSA or IRS	Destroy
Loose Schedules MB or SB for Form 5500 or Form 5500-SF received directly from filer	Return to Filer
Loose Schedule P for Form 5500	Destroy
Loose Schedule SSA for Form 5500 or Form 8955-SSA	Mail Stop 6054

Received	Route
Form 5500 (received from Field Office, secured return)	Return to originator Note: Do not edit return.
Form 5500-EZ	Send to Ogden Submission Processing to be processed Note: Edit all paper return Form 5500-EZ in red prior to routing.
Form 5500 (all others)	Return to filer unless it is a copy addressing a penalty issue Note: Do not edit return.
EIN request	Entity control, Mail Stop 6273

Figure 21.5.11-7

21.5.11.12.1
(07-01-2020)

**Official Denied Form
5330/5500 Appeal
Requests**

- (1) Send all official Form 5330/5500 denied appeal cases to EP Accounts to reconsider.
- (2) If the penalty can't be abated upon reconsideration, the SME within the unit prepares the package and sends it to the Independent Office of Appeals.

21.5.11.13
(06-22-2021)

**Reasonable Cause
General Guidelines**

- (1) Reasonable cause is based on all the facts and circumstances in each situation and allows the IRS to provide relief from a penalty that would otherwise be assessed. Generally, grant reasonable cause relief when the filer exercises ordinary business care and prudence in determining its filing obligations but is unable to comply with those obligations.
- (2) Reasonable cause relief isn't available for all penalties. However, other exceptions may apply. For those penalties for which you can consider reasonable cause, consider any reason which establishes that the taxpayer exercised ordinary business care and prudence, but was unable to comply with a prescribed duty within the prescribed time.
- (3) When considering the information provided, remember that an acceptable explanation isn't limited to those given in IRM 20.1.1, Introduction and Penalty Relief. Identify on either the closing or adjustment document penalty relief granted because the taxpayer provided an "other acceptable explanation". The wording to describe reasonable cause explanations varies.
- (4) Reasonable cause requires evidence that the filer acted in good faith or that the filer's failure to comply with the law wasn't due to willful neglect. Filers have reasonable cause when their conduct justifies the non-assertion or abatement of a penalty.
- (5) Judge each case based on its individual facts and circumstances at hand. Determine each case on its own merit. Consider ignorance of the law for reasonable cause **only** if other facts support this contention.

- (6) Don't issue penalty abatement letters for EP customers referencing or stating "based on history of compliance" or similar wording. Do not make any reference to compliance history.
- (7) Reasonable cause doesn't apply to interest abatement. See IRM 20.2.7, Abatement and Suspension of Debit Interest.
- (8) Our approach to penalty administration must ensure:
 - Consistency - Apply penalties equally in similar situations. Filers base their perceptions about the fairness of the system on their own experience and the information they receive from the media and others. If we don't administer penalties uniformly (guided by the applicable statutes, regulations, and procedures), we jeopardize overall confidence in the tax system.
 - Accuracy - We must arrive at the correct penalty decision. Accuracy is essential. Erroneous penalty assessments and incorrect calculations confuse taxpayers and misrepresent our overall competency.
 - Impartiality - We're responsible for administering the penalty statutes in a fair and impartial manner to both the government and the filers.
 - Representation - Per Pub 1, Your Rights as a Taxpayer, we must give filers the opportunity to have their interest heard and be able to provide additional documentation for consideration. We need to take an active and objective role in case resolution and also ensure that we clearly communicate and honor taxpayer rights. Every function in the IRS has a role in proper penalty administration. Each function must conduct its operations with an emphasis on protecting taxpayer rights and promoting voluntary compliance.
- (9) Honor Form 3870, Request for Adjustment, as supporting documentation to abate penalties for EP Filings (Form 5500 series & Form 5330) for a Delinquent Secured Return or a Substitute for Return (SFR).
- (10) See IRM 1.2.1.4.2, Policy Statement 3-2 (Formerly P-2-7), Reasonable cause for late filing of return or failure to deposit or pay tax when due, and IRM 20.1.8.4.1, EP Penalty Relief, for more information about reasonable cause.

21.5.11.14
(10-19-2022)
**General Form 5330
Processing**

- (1) The following subsections contain instructions on processing Form 5330, Return of Excise Taxes Related to Employee Benefit Plans. Forms 5330 process to the BMF. Process Forms 5330 period ending before 198412 on NMF.
- Note:** Don't make new NMF assessments unless the return can't process to the BMF (e.g. quick assessments, period endings before 198412).
- (2) Form 5330 reports tax on the following transactions:

Form 5330 Section and Definitions

IRC Section	Definition
IRC 4971	Failure to meet minimum funding standards
IRC 4971(b)	Failure to correct minimum funding

IRC Section	Definition
IRC 4971(f)	Tax on failure to pay liquidity shortfall (Plan years beginning after December 31, 1995)
IRC 4971 (h)	Failure of a CSEC (Cooperative Small Employer Charity) plan sponsor to adopt funding restoration plan.
IRC 4972	Nondeductible employer contributions to qualified plans
IRC 4973	Excess contributions to IRC Section 403(b)(7)(A) custodial accounts
IRC 4975	A prohibited transaction occurring after December 31, 1974
IRC 4976	A disqualified benefit provided by funded welfare plans
IRC 4977	Excess fringe benefits
IRC 4978 and IRC 4978A	Certain ESOP (Employee Stock Ownership Plan) dispositions
IRC 4979	Excess contributions to plans with cash or deferred arrangements
IRC 4979A	Prohibited allocations of qualified securities by an ESOP
IRC 4980	Reversion of qualified plan assets to employers
IRC 4980F	Tax on Failure to provide notice of significant reduction in future accruals

Figure 21.5.11-8

- (3) Whether a Form 5330 is assessed on NMF or BMF, a TC 154 on the EPMF indicates that a Form 5330 was filed. This information is available from CC EMFOL. (Form 5330 processed before January 2001 should be available from ERTVU; others will be available from BRTVU).

- (4) Abatement of tax is sometimes required on Form 5330.

Example: Erroneous IRS assessments.

- (5) Find specific instructions for filing Form 5330 on the form itself and the Instructions for Form 5330.
- (6) When Form 5330 needs to be re-input due to an IRS error, attach a Form 13133, Expedite Processing Cycle IRM Ref. 4.4.9, to the return before sending it for re-input. Expedite requests are processed on a 6-day cycle.

- (7) See the figure below for Form 5330 due dates. For additional information refer to the instructions for Form 5330 available from the *Electronic Publishing/Product Catalog Information* page.

Form 5330 Due Date

Form 5330 Due Dates	
Code Sect.	Due Date
4965	15th day of the 5th month following the close of the entity manager's tax year during which the tax-exempt entity becomes a party to the transaction.
4971(a)	15th day of the 10th month after the last day of the plan year.
4971(f)	15th day of the 10th month after the last day of the plan year.
4971(g)(2)	15th day of the 10th month after the last day of the plan year.
4971(g)(3)	15th day of the 10th month after the last day of the plan year.
4971(g)(4)	15th day of the 10th month after the last day of the plan year.
4971(h)	15th day of the 10th month after the last day of the plan year.
4972	Last day of the 7th month after the end of the tax year of the employer or other person who must file this return.
4973 (a)(3)	Last day of the 7th month after the end of the tax year of the employer or other person who must file this return.
4975	Last day of the 7th month after the end of the tax year of the employer or other person who must file this return.

Code Sect.	Due Date
4965	15th day of the 5th month following the close of the entity manager's tax year during which the tax-exempt entity becomes a party to the transaction.
4976	Last day of the 7th month after the end of the tax year of the employer or other person who must file this return.
4977	Last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to your employees.
4978	Last day of the 7th month after the end of the tax year of this employer or other person who must file this return.
4979	Last day of the 15th month after the close of the plan year to which the excess contributions or excess aggregate contributions relate.
4979A	Last day of the 7th month after the end of the tax year of the employer or other person who must file this return.
4980	Last day of the month following the month in which the reversion occurred.
4980F	Last day of month following the month in which the failure occurred.

Figure 21.5.11-9

Note: If the filing due date falls on a Saturday, Sunday, or legal holiday, the return is due on the next business day.

21.5.11.15
(07-01-2020)
Statute of Limitations

- (1) Per IRM 20.2.5.2.4, Statutory Period for Assessment, Collection, and Refund of Interest, we may assess and collect interest at any time during which the tax to which it relates may be collected. See IRC 6601(g).

- (2) Generally, we must collect taxes assessed after November 5, 1990, within 10 years from the tax assessment date. Refer to IRM 25.6.1.12, Collection Statute Expiration Date (CSED), for additional information on CSED.
- (3) With the exception of prohibited transactions, the statute of limitations (SOL) for assessment of taxes expires three years from the due date of the Form 5330 return or the date the return is filed, whichever is later. (See IRC 6501(a)). A return is deemed filed on the due date of the return if filed on or before its due date.
- (4) For Form 5330 filed for IRC 4975 excise tax, the three-year statute of limitations for assessment of taxes commences running on the later of the date the related Form 5500 series return is filed or the date due, if the prohibited transaction is sufficiently disclosed (See IRC 6501(l)(1)). See IRM 4.71, Employee Plans Examination of Returns, for help in computing statutes under IRC 4975.
- (5) The statute of limitations for prohibited transactions extends to six years if the prohibited transaction isn't adequately disclosed.
- (6) Other than prohibited transactions, the statutory period for assessment of tax is six years from the date the return is filed or deemed filed, whichever is later, in cases of omission of more than 25% of the excise tax due under Subtitle D (Chapters 41 through 44).
- (7) BMF automatically calculates a statute of limitations date for prohibited transactions three years from the later of the date the Form 5330 is filed or the due date. However, BMF currently incorrectly calculates the statute of limitations date for prohibited transactions, as there is no linkage to the Form 5500 series return statute date.
- (8) See IRM 4.71.9, Statute Control Procedures, for additional information on statute dates for Form 5330.

21.5.11.16
(01-01-2024)
**NMF Form 5330
Processing**

- (1) Most Forms 5330 are processed to the BMF. Quick assessments are processed to the NMF. Therefore, some claims for refunds and amended returns must address the NMF if the original payment or assessment posted to the NMF.
- (2) If the filer claims a refund on Form 5330 as a result of the payment received with Form 8868 Extension, complete Form 1331-B with appropriate TC and route via Form 3210 to CSPC.
- (3) Compare amended Forms 5330 with the original Form 5330, using CFOL where possible, and assess any additional taxes using Form 5734. Consider any remittance amount shown in the calculation. Include any interest and penalties that are appropriate. Be certain to use the TIN in Box B for the assessment. It could be either an SSN (for an individual), or an EIN (from a corporation, trust, partnership, exempt organization, or a pension/welfare plan). Handle any reductions in tax or requests for refund as an over assessment in accordance with IRM 21.5.11.9, Abatements/Adjustments on Form 5500 BMF/ 8955-SSA Accounts/Direct Filing Entity (DFE).
- (4) Associate the amended return with the original assessment.

21.5.11.17
(01-01-2024)
**BMF Form 5330
Processing**

- (1) Forms 5330 are processed to BMF.
- (2) The following section provides procedures for Forms 5330 processed to BMF.
- (3) More than one Form 5330 can post to the same Tax Module. The first Form 5330 to post is a TC 150. All subsequent, non-amended Forms 5330 that post to the same EIN/Plan Number/Tax Period will post as a TC 973 for returns with a different abstract than is posted on the account or TC 976 for returns with the same abstract posted on the account. The information from these returns is available on CC BMFOL.
- (4) An amended Form 5330 must have all four of the elements below be identical. If any one of the elements is different, process the return as a subsequent return, TC 973:
 - EIN
 - Period Ending
 - Plan Number
 - Abstract - Tax Section
- (5) A true “dup” for a Form 5330 must have all five of the elements below be identical. If any one of the elements is different, process the return as a subsequent return or an amended return. Refer to elements for an amended return above.
 - \$ amount reported for Excise Tax
 - EIN
 - Period Ending
 - Plan Number
 - Abstract - Tax Section
- (6) Adjustments receives the following:
 - a. CP 186, Notification of a potential manual interest or penalty adjustment.
 - b. CP 190, Generated within four cycles after a coded TC 976 posts to a module which doesn’t contain an original return (TC 150).
 - c. CP 193, Duplicated Filing Notice.
 - d. Late replies to correspondence for missing items which may require abatement of taxes and penalties.
 - e. Replies to Balance Due Notices.
 - f. Claims for Refund.
- (7) Don’t correspond to the filer for supporting documentation that may be missing #
cordingly.

21.5.11.17.1
(06-22-2021)
**Notification Of A
Potential Manual Interest
Or Penalty Adjustment
(CP186)**

- (1) This section contains information and procedures for the CP 186.
 - a. A potential manual penalty or interest adjustment occurs when a payment transaction posts to a module and the credit amount is greater than the assessed module balance due amount.
 - b. When there is an interest or penalty computation restriction present.
 - c. When an account transfers in from the Retention Register with Doc Code 51 or 52.

- d. An additional "CP 186" Notice generates when subsequent credits post and the same situation as above is present. The EP Accounts Unit works all **CP 186s** that are for Form 5330, (MFT 76).
- (2) Some conditions that prevent IRS computer systems from automatically calculating interest are:
- a. Interest previously was manually assessed (TC 340) or abated (TC 341).
 - b. FTP penalty previously was manually assessed (TC 270) or abated (TC 271).
 - c. Returns with prior year, ending before January 1, 1970.
 - d. Audit or DP tax adjustment (TC 29X or 30X) posted with a 23C date before January 1, 1970.
 - e. Any transferred in transaction (Doc. Code 51 or 52 posted).
 - f. See IRM 20.2.5.6.1, Reasons to Manually Compute Interest, for additional reasons an account may need to be restricted.
- (3) Analyze the module and take the required action as follows:
- a. If an unresolved TC 480 or TC 780 is present on the module, forward to the Offer-in-Compromise File for resolution or route to the Technical Support function.
 - b. If an unreversed TC 520 is on the account, refile any returns associated with notices and destroy the **CP 186**. When the bankruptcy closes, Technical Support function disposes of any credit.
- (4) Request the source document, if needed, to determine the reason for the restriction.
- (5) Review the penalty on the original assessment to verify if correct assessments were made.
- a. If the original assessment was incorrect, use the correct figures when resolving the **CP 186**.
 - b. If a previous FTP penalty was abated for reasonable cause (RC 062), don't reassess the amount associated with RC 062.
 - c. If the maximum FTP was reached and a TC 971 action code 262 hasn't generated, input TC 971 action code 262.
- Note:** See IRM 21.7.11, Additional Computer Paragraph Notices and Transcripts, for additional information addressing Manual Interest/ Penalty Adjustment.
- (6) Review the interest assessed.
- a. See IRM 20.2.5.2.3, Steps to Compute Interest, for procedures on how to compute interest.
 - b. Verify previous restricted interest transactions before recomputing a module. If you are unable to verify the TC 34X/77X amount, secure the adjustment document or case file.
- Note:** See IRM 20.2.5.2.3, Steps to Compute Interest, for further information.
- (7) Input a non-restrictive TC 340 whenever possible. Refer to IRM 20.2.5.6.3, Non-Restricting Transaction Code (TC) 340, for details.

- (8) If additional penalty and/or interest is due, input an adjustment to assess the additional amount. Follow the figure below:

Penalty and Interest

If:	Then:
The available credit is less than the total additional penalty/interest due	Assess the total additional penalty/interest. Exception: If the than the additional penalty/interest, assess only the available credit. Refer to IRM 20.2.1.4.2.2.1 Under-assessed Underpayment Interest.
The available credit is more than the additional penalty/interest	Assess only the total additional penalty/interest due. The remaining balance (overpayment) should be released for refund/offset.
No additional penalty/interest is due	Treat the CP 186 as classified waste and, if a credit is present, transfer it to the correct period or input TC 290.00 to release the freeze (HC 3, BLK 15, NSD).
No other adjustment action is needed	Use PC 5 to force the computer assessment of unrestricted interest and/or FTP penalty and issue a balance due notice to the taxpayer. (See IRM 21.5.2, Adjustment Guidelines, for more information on use of PC 5.)

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Figure 21.5.11-10

21.5.11.17.2
(07-01-2020)
Amended Return (CP 190) - No Original Posted

- (1) CP 190 generates within four cycles after a "G" coded TC 976 Form 5330 return posts to a module which doesn't contain an original return (TC 150).
- (2) CP 190 is associated with TC 976 return and forwarded to EP Accounts for resolution.
- (3) E- freeze generates along with CP 190. Release the E- freeze before closing CP 190 cases by either posting:
 - TC 971 action code 002
 - TC 150
- (4) EP Accounts determines disposition of TC 976 Form 5330.
 - Check IDRS for an unpostable or rejected TC 150.
 - Analyze return and any attached schedules for possible re-input to another tax period or TIN.

- If TC 150 posts to account after the CP 190 generated, close the base for the CP 190 to the DUPF control after it was assigned to an employee. Resolve duplicate filing condition.
- If further information is needed, call or send the filer a copy of the return using the appropriate C letter. Suspend case for 40 days if corresponding.

21.5.11.17.2.1
(01-01-2021)

TC 976 Return Intended as Original

- (1) If TC 976 return needs to be re-input as original, edit in red ink and reprocess the return using Form 13596.
- (2) Follow instructions in IRM 21.5.2, Adjustment Guidelines, when reprocessing documents.

21.5.11.17.2.2
(01-01-2024)

TC 976 Return Posted to Incorrect TIN/Tax Period, Account for Which It Was Intended Contains the Original Return (TC150)

- (1) When you determine the TC 976 return was intended for another module which contains the original return, take action on both accounts.
- (2) On module from which TC 976 return is moving:
 - Transfer any credits which don't belong on module. (Use TC 570 if needed)
 - Input TC 971 action code 002 to release E- freeze.
- (3) On module to which TC 976 return is moving, follow instructions in IRM 21.7.9.4.1.1.2, Reprocessing TC 976 Return to Module with TC 150.

Reminder: Returns posted to Plan 000 will not allow input of TC 971 action code 002 due to limited programming.

21.5.11.17.2.3
(01-01-2024)

TC 976 Return Posted to Incorrect TIN/Tax Period, Account for Which It Was Intended Doesn't Contain an Original Return (TC 150)

- (1) If TC 976 return was intended for another module which doesn't contain an original return, take action on both accounts.
- (2) On module from which TC 976 return is moving:
 - Transfer any credits which don't belong on module. (Use TC 570 if needed)
 - Input TC 971 action code 002 to release E- freeze. See IRM 21.7.9, BMF Duplicate Filing Conditions, for proper input.
- (3) On module to which TC 976 return is moving:
 - Use Form 13596 to reprocess return and follow instructions in IRM 21.5.2, Adjustment Guidelines.
 - Input TC 599 cc 094 (taxable return) or 096 (non-taxable return), if module is in MF Status 02 or 03.
 - Input TC 971 action code 017.

Reminder: Returns posted to Plan 000 will not allow input of TC 971 action code 002 due to limited programming.

21.5.11.17.2.4
(01-01-2024)

TC 976 Return Posted to Correct Module, Original Return Posted to Incorrect Module

- (1) When a TC 976 return posts to the correct module, but original return intended for that module incorrectly posts to another module, secure the original return on incorrect module.
- (2) On module containing the original return:
 - Abate tax assessed on the incorrect module using the appropriate HC. See IRM 21.5.2.4.23.4, Statute Imminent Documents.
 - **Note:** If restricted, manually compute the amount of penalties and interest to abate. If penalties and/or interest aren't restricted, those items automatically reduce when the tax is corrected.
 - Transfer credits to the correct module. (Use TC 570 if needed.)
 - Input TC 971 action code 001.
- (3) On module containing TC 976 return:
 - Reprocess either original or amended return as TC 150.

Note: Reprocessing original return to correct account results in a duplicate filing condition. Avoid this by either perfecting and then re-inputting TC 976 return as original return, or by preparing a dummy return with correct tax reported and using the same DLN as TC 976 return. Attach TC 976 return behind dummy return.

Reminder: Returns posted to Plan 000 will not allow input of TC 971 action code 002 due to limited programming.

21.5.11.17.2.5
(06-22-2021)

TC 976 Return Cannot Be Obtained From Files

- (1) When working a CP 190, and TC 976 return can't be obtained from Files, follow procedures below:
 - Request a "special search" from files.
 - Correspond (use Letter 418C) or call filer to obtain a copy of original and amended returns.
 - Put case in "M" Status and suspend for 40 days.
- (2) If filer doesn't reply and TC 976 return still can't be located, follow the figure below:

TC 976 Return Not Located

If:	Then:
There are no credits on module	Input TC 971 action code 002 to release E- freeze.
There are credits on module which don't belong on any other module (appropriate research must be performed)	Prepare a dummy return using DLN of TC 976 return, with a tax liability equal to credits.

Figure 21.5.11-11

Note: Use this procedure ONLY if sufficient information isn't available to process a return as original.

21.5.11.17.3
(07-01-2020)
**BMF Duplicate Filing
Conditions (CP 193)**

- (1) This section contains information and procedures related to duplicate filing conditions.
- (2) A duplicate filing condition occurs when a return (TC 976) posts to a module already containing a return. Master File generates a -A Freeze and a CP 193. The CP 193 is associated with the return and forwarded to Adjustments.
- (3) When a return is filed with the amended box checked, or marked "amended", "corrected", "supplemental", "superseding", etc., Code and Edit inputs CCC "G". Only EIN, name control, plan number, tax period, received date, condition codes, sponsor EIN, sponsor plan year ending and CAF indicator get transcribed.
- (4) All duplicate filing cases are controlled on IDRS and stay open until action is taken to resolve the case.

21.5.11.17.3.1
(07-01-2020)
Resolving CP 193

- (1) Determine and resolve duplicate filing conditions by examining and comparing information on the CP 193 and returns. Use CP 193, duplicate return, CFOL command codes and original return (secure if needed) to resolve case. Compare the items listed below:
 - Difference in Filer's entity (names, addresses, TINs, etc.)
 - Tax Periods
 - Plan Numbers
 - DLNs
 - Received dates
 - Signature, title, and signature date
 - Transaction codes
 - Deposits (compare dates and amount)
 - Payment(s) received with return(s)
 - Module balance
- (2) Check command codes ENMOD, NAMEB, NAMEI, NAMEE or INOLE when the TIN is circled out and a new TIN written in.
- (3) Some of the most common reasons for filing duplicate or amended returns include:
 - Filer filed a second return to correct erroneous information on the first return.
 - Filer filed an original return but underpaid the tax liability.
 - Filer filed a second return in response to a balance due notice regarding missing payments and penalties.
 - Organization filed a second return attaching missing information requested by the IRS.

21.5.11.17.3.2
(06-22-2021)
**Various TC 976
Conditions**

- (1) If any of the following conditions apply to the TC 976 account, refer to the procedures in IRM 21.7.9, BMF Duplicate Filing Conditions:
 - Two returns posted to same account. Correct return posted first. TC 976 belongs on different period or EIN.
 - Reprocessing TC 976 return to module with no TC 150.
 - Reprocessing TC 976 return to module with TC 150.
 - Two returns posted to same account. Incorrect return posted first. TC 976 return is correct return.

- Reprocessing TC 150 return to module with no TC 150.
- Reprocessing TC 150 return to module with TC 150.

21.5.11.17.3.3
(06-22-2021)

**Amended/Supplemental
Return-Increase**

- (1) Returns reporting tax increases are sometimes marked as “supplemental” returns. Additional tax is usually paid with the supplemental return.
- (2) The filer doesn’t always explain why they submitted a second return. Thoroughly research the account to determine whether to assess the liability on the second return. Consider such items as:
 - Do the filing/signature dates, liability periods, credits claimed or payment made, relate to any other tax period?
 - Is there any change to the entity information which could indicate a different filer?
 - Are there any open modules for which second return is intended?
 - Is there an indication the second return is in response to previous IRS correspondence?
- (3) If the reason for filing the second return isn’t clear, you need additional information. Action required:
 - a. Request TC 150/976 documents, if needed.
 - b. Attempt to contact the filer for additional information.
 - c. Document call attempts and any conversations with the taxpayer.
 - d. Correspond (generally Letter 418C, Amended/Original Return Unavailable; Copy Requested, or Letter 31C, Duplicate Return filed; Explanation Requested), with the filer if unable to contact by phone.
 - e. If corresponding, suspend for 40 days.
- (4) Follow these steps after you do complete research and are unable to resolve the case, or are unable to determine because you receive “no reply” from the filer:
 1. Re-compute tax liability. A tax increase on a supplemental return is increased for the amount of the supplemental return. A tax increase on an amended return is increased for the difference between the original and amended returns.
 2. Math verify the amended return if it is “G” coded and the tax increase is greater than \$10.
 3. Compare information on CP 193 with IDRS data. Consider any action which has taken place since the CP 193 generated before adjusting the account.
 4. Increase tax using TC 29X using the appropriate blocking series, abstract numbers, etc. Use blocking series 00 if we secured the TC 150 document. Use blocking series 18 on superseding returns only.
 5. Adjust the penalty and interest if needed.
 6. The interest computation date (INT-COMP-DT) is the return due date of the abstract. If the amended return includes multiple abstracts, then post each one separately.

21.5.11.17.3.4
(07-01-2020)

**Amended/Supplemental
Return–Decrease**

- (1) Backup information is required for amended returns filed to decrease tax including an explanation of why the tax should be decreased.
- (2) Follow these steps on cases requesting a tax decrease:
 - a. Re-compute the tax liability.
 - b. Compare information on the CP 193 with IDRS data. Consider any action which has taken place since the CP 193 generated before adjusting the account.
 - c. Decrease tax with TC 29X using the appropriate blocking series, abstract numbers, etc.
 - d. Adjust penalty and interest if needed. If penalties and interest aren't restricted, the account automatically corrects when the tax is corrected.
 - e. The interest computation date (INT-COMP-DT) is the return due date of the abstract. If the amended return includes multiple abstracts, then post each one separately.

21.5.11.17.3.5
(06-22-2021)

**Resolving True
Duplicate**

- (1) A true duplicate condition occurs when a filer files two returns for the same tax period, abstract number, plan number and tax with the same information on both returns and no tax change is required. Review all attached schedules for any changes.
- (2) Do the following:
 - a. Analyze the account date and both returns (Order original return from Files, if needed to resolve case) to verify they are true duplicates.
 - b. Input TC 290.00 in appropriate blocking series to release -A freeze. Use duplicate return for source document.

Note: If module balance is in a credit status, also use Hold Code 3 to prevent an adjustment notice from generating.
 - c. Staple CP 193 to duplicate return.

Note: If the original return was secured, staple duplicate return behind original and use blocking series 00.

21.5.11.17.3.6
(01-01-2024)

**CP193 Received Without
Duplicate Return**

- (1) When a CP 193 is received without the duplicate return, attempt to determine if it is a true duplicate using CC BRTVU.

CP 193 Received Without Duplicate Return

If:	Then:
The return proves to be a true duplicate	Input TC 290.00 in BS 15 (unless original return is attached) and note in the Remarks portion of adjustment document "True Dup"
You can't determine the return is a true duplicate	Request return from Files.

Figure 21.5.11-12

- (2) When unable to secure a return from Files after the first attempt or within 14 days:

- Send Letter 418C to the organization to request a copy. (You may also contact the organization by phone to obtain a copy.)
- Suspend case for 40 days.

(3) If there is no reply and:

No Reply to CP 193

If:	Then:
A payment came in with duplicate return	<ol style="list-style-type: none"> 1. Assess tax equal to payment amount. 2. Determine reason for additional excess credit if module credit balance is in excess of payment submitted with return. 3. Resolve any misapplied payments or other module freeze conditions before making assessment.
Information isn't available to determine adjustment needed and no payment came in with duplicate return	Input TC 290.00 to release the -A freeze.

Figure 21.5.11-13

21.5.11.17.4
(01-01-2024)

Reprocessing Returns

- (1) When reprocessing a return, use Form 13596.
- (2) When reprocessing a dummy return in lieu of original or duplicate return, use the same received date as the original or duplicate, respectively.
- (3) Input TC 971 with the appropriate action code to the incorrect module (to identify cross reference TIN/Plan number/Tax period data) whenever an original or amended/duplicate return posted to an incorrect TIN/Plan number/ Tax period and reprocessing to correct the module. See IRM 21.5.1.4.8, Transaction Code 971, for valid TC 971 action codes.

Reminder: Returns posted to Plan 000 will not allow input of TC 971 action code 002 due to limited programming.

- (4) Input TC 290.00 to release the freeze.

21.5.11.17.4.1
(07-01-2020)

Reprocessing Secured Returns

- (1) If the return was secured by TEGE and needs reprocessing, use the following steps:
 - Request return from Files.
 - If return isn't received from Files after the first attempt or 14 days, try to get a copy from the agent and process the copy as an original, use the same received date as the original.
- (2) If unable to obtain a copy from the agent, prepare a dummy return and reprocess in lieu of original. Use the same received date as the original.

- (3) If the return was originally secured by a TEGE EP Exam office, ensure that the copy you send over for reprocessing is clearly marked "Secured by TEGE EP Exam."
- (4) Send all reprocessed returns to the campus as an expedite request.

21.5.11.17.5
(07-01-2020)

**Two Returns Posted to Same Module
TC 976 Posted to an Incorrect Module**

- (1) If a TC 976 return posted to an incorrect module, use IDRS and CFOL command codes to determine the account to which to reprocess it.
- (2) If a TC 150 exists on the correct module:
 - a. Input TC 971 with action code 017 using CC REQ77 and make any required adjustment to the correct TIN/Plan number/Tax Period. Use appropriate blocking series, hold codes, etc.
 - b. Transfer any credits that don't belong and input TC 971 with action code 002 using CC REQ77 on the incorrect module. Input TC 290.00 (use appropriate hold code) to release the freeze.
- (3) If no TC 150 exists on the correct module:
 - a. Prepare Form 13596 to reprocess the TC 976 to the correct module.
 - b. Input TC 599 with closing code 018 using CC FRM49 and a TC 971 with action code 017 using CC REQ77 on the correct module.
 - c. Transfer any credits which don't belong and input TC 971 with action code 002 using CC REQ77 on the incorrect module. Input TC 290.00 (use appropriate hold code) to release the freeze.

21.5.11.17.6
(06-22-2021)

Two Returns Posted to Same Module, Incorrect Return Posted First

- (1) When you determine the TC 150 return posted to an incorrect module, use IDRS and CFOL command codes to determine the module to which it should be processed.
- (2) If a TC 150 exists on the correct module:
 - a. Input TC 971 with action code 017 using CC REQ77 and make any required adjustment to the correct TIN/Plan number/Tax Period. Use appropriate blocking series, hold codes, etc.
 - b. Transfer any credits which don't belong and input TC 971 with action code 001 using CC REQ77 on the incorrect module. Input TC 29X to make any required adjustments and to release the freeze.
- (3) If no TC 150 exists on the correct module:
 - a. Prepare Form 13596 to reprocess the TC 976 to the correct module.
 - b. Input TC 599 with closing code 018 using CC FRM49 and a TC 971 with action code 017 using CC REQ77 on the correct module.
 - c. Transfer any credits which don't belong and input TC 971 with action code 001 using CC REQ77 on the incorrect module. Input TC 29X to make any required adjustments and to release the freeze. Use the appropriate blocking series, hold codes, etc.

21.5.11.17.7
(06-22-2021)

Shipment of Source Documents

- (1) Return documents (in separate folders labeled by type) to Campus Files within seven workdays of input.

- (2) Mail/route source documents immediately after Quality Review is complete. If you keep the source document beyond three (3) workdays for completion of certain ADJ54 transaction cases, input "R" in the remarks field of the input screen. Notify the Files Management Unit immediately of any anticipated shipment delays.
- (3) Route all adjustment documents to Files marked Attn.: Files Management Unit. Complete Form 4442, Inquiry Referral or Form 8485, Assessment Adjustment Case Record. Include the IDRS sequence number in the top right corner before placing the documents in the employee folder.
- (4) Prepare separate adjustment folders for each date and type of input. Label the outside of each folder as follows:
 - a. IDRS number
 - b. Date
 - c. Category of source documents
 - d. Sequence numbers (e.g., 01–14QR), and
 - e. Release date (e.g., September 30, 2014)

Reminder: Local procedures may impose additional or alternate requirements.

- (5) Prepare a separate folder for ADJ54 case actions. Date and sequentially number (legibly and readily available for Files to recognize) the Form 8485 or other worksheets used to notate the case and account actions taken. This helps Files maintain the integrity of the cases. Place other transactions, e.g., credit transfers, in a separate "Other Documents" folder and ship to Files daily.
- (6) Remember to insert your source documents into your folder as soon as you complete the IDRS account adjustment. If you forget to insert a document into the folder, **don't** throw it away. Obtain the DLN and send to Files for association with your case file. If you don't include the source document, the Files Management Unit may contact you and request it.
- (7) See IRM 21.5.2, Adjustment Guidelines, for additional information.

21.5.11.18
(07-01-2020)
Transcript Processing

- (1) This section contains instructions on resolving cases generated from other types of transcripts.

21.5.11.18.1
(07-01-2020)
–E Freeze/Debit Offset In

- (1) The "**– E Freeze**" (released after 10 cycles) indicates an FTD discrepancy in the BMF debit module which generates a balance-due notice. The "**– E Freeze**" module can contain debit balance modules resulting from posting of transactions subsequent to original return processing.
- (2) Subsequent transactions can be any combination or separate posting of tax, penalty, interest, or credit reversals which result in the module going from zero or credit balance to a debit balance or from a debit balance to a greater debit balance.
 - a. The module balance **before posting** of the subsequent transaction can be zero, debit, or credit.
 - b. The module balance after posting of the subsequent transaction must be a debit.

- c. The account can't have a module currently in TDA Status 22, 23, 24 or 26 or have had a module close from TDA Status in the previous 12 months.
- (3) The “– E Freeze,” under the subsequent transaction criteria, releases if:
 - a. The 10 cycle *freeze* expires. (If all other criteria are met, the 10 cycle *freeze* resets based on the most current subsequent transaction posting.)
 - b. The module reaches zero or credit status.
 - c. The account/module reaches TDA status.
- (4) The system issues the appropriate notice based on posting of the subsequent transaction(s) if a notice otherwise would have been issued.
- (5) Research “MF/NMF” for credits. Transfer credits appropriately (*ADD24 on NMF and ADD34 on MF*).

Note: If a TC 973 is on the account, order the TC 973. Manually compute penalty and interest.

21.5.11.18.2
(07-01-2020)
NOMRG Transcripts

- (1) Merge fail transcripts (NOMRG) are computer generated when plan data account consolidation fails.
- (2) Each campus determines the area(s) where to resolve EP NOMRG.
- (3) These transcripts generate when an invalid condition exists in the account of the old and/or new plan data module. Each transcript has a title and a code to indicate the invalid condition. These titles and codes are similar to those on the Entity Merge Fail transcripts.
- (4) Before resolving the merge fail condition:
 - Always check for transcription errors. Request complete transcripts which involve the plan data module.
 - Follow the procedures in IRM 3.13.36, EPMF Account Numbers, because these transcripts involve the plan data module.

21.5.11.18.3
(01-01-2024)
AMRH09 Resolution

- (1) Research CCs BMFOL, TXMOD, SUMRY, ENMOD, EMFOL, and RTR to ensure payment is applied is applied to the correct account.
 - a. Research CC BMFOL for possible misapplied payment on a different plan or tax period.
 - b. Research CC SUMRY for open controls on other EP accounts with instructions from taxpayer.
 - c. Research CC ENMOD for a new address.
 - d. Research CC EMFOL for existing plan numbers.
- (2) If a payment was made for an amended tax return, identified by TC 670 or TC 610, send a letter requesting the amended tax form while ordering any TC 150, TC 976, or TC 973. If no reply and requested document is not received from files within 120 days, close the case no action.
- (3) If the TC 570 freeze was applied as a result of an adjustment, review the reason for the adjustment and determine if it was completed correctly. If necessary, completed the adjustment and release the freeze.

- (4) If the case is still unresolved, analyze credits as follows:
- If applicable, contact the taxpayer and correct as taxpayer intended.
 - If the payment is a TC 670, no reply is received after 120 days, transfer the credit to Unidentified Remittance File (URF) or Excess Collections file (XSF) and close case, "NOREPLY". IRM 21.5.11.19 . Excess Collections file (XSF) and Unidentified Remittance File (URF) for AMRH.

21.5.11.18.4
(06-22-2021)
AM12 Resolution

- (1) Refer to IRM 21.2.4, Master File Accounts Maintenance, for complete resolution of AM12 transcripts.
- (2) To resolve transcripts where the TC 610 posted but the related tax return didn't post, perform complete research.

Example: Research SCCF to determine return status.

- (3) Send a 112C letter to the filer requesting a signed copy of a return, if needed.
- (4) If you don't receive a response after 45 days and you've done complete research, take the following actions:
- If the taxpayer's account contains a TC 610 payment along with a TC 460 (extension of time to file before or after the TC 610 payment) posting date, change the TC 610 payment to a TC 670 payment using the same transaction date as shown on the original TC 610 payment. Close your control base. No further action is required on this account.
 - If you determine from researching Command Code (CC) TRDBV, the original ELF filed return or paper return was rejected, request a newly signed copy of the return from the taxpayer. If you receive a newly signed copy of the return, treat as an original return by editing the return and forwarding the return to Submission Processing. In addition, change the TC 610 payment to a TC 670 payment using the date of the TC 610 payment. If you can't secure a return, change the TC 610 payment to a TC 670 payment and close your case.
 - AM12 follow-up transcripts are suppressed. Notice CP 80, We have Not Received Your Tax Return, goes out to the filer.

Note: Thorough research must be completed to locate the return prior to closing your case.

- (5) If you determine from your research the taxpayer has a Form 1065 filing requirement but files a Form 1120, U.S. Corporation Income Tax Return, the Form 1120 filing is not considered to be a valid tax return for the taxpayer (Assessment Statute Expiration Date (ASED) does not start). The filing of the Form 1120 does not provide enough information for us to make an assessment for the Form 1065. On this type of tax return filing, take the following actions:
- Change the TC 610 payment to a TC 670 payment with the same date as the original TC 610 payment.
 - Send a letter to the taxpayer requesting they file the correct tax return (Form 1065) and close your control base.

21.5.11.18.5
(06-22-2021)
Form 5330/5500
Accounts Maintenance
Transcripts

- (1) The transcripts replace the Credit/Debit Listing that is accessible on Control - D. They are formatted the same as existing AMRH transcripts and are referred to as:
 - AM 31 - Form 5330, or 5500 credit balance
 - AM 32 - Form 5330, or 5500 debit balance
- (2) Work credit transcripts within 30 days to prevent erroneous notices.
- (3) If the transcript is a "Follow-up" or a "Multiple", the letter "F" or "M" prints to the right of the AMRH 31 or 32. See below:
 - TRANSCRIPT TYPE AMRH 31 **F**
 - TRANSCRIPT TYPE AMRH 32 **F**
 - TRANSCRIPT TYPE AMRH 31 **M**
 - TRANSCRIPT TYPE AMRH 32 **M**
 - TRANSCRIPT TYPE AMRH 31 **FM**
 - TRANSCRIPT TYPE AMRH 32 **FM**
- (4) Research to determine if applicable extension was filed. If an approved extension is located for the tax period, abate or adjust the penalty as needed.
- (5) A transcript generates six weeks after the first cycle in which the tax module has a credit or debit balance. Follow-up transcripts are issued every six months (26 cycles) for as long as the tax module still meets the established criteria.
- (6) A transcript generates for each Form 5330 or Form 5500 module in either a credit or debit balance. The AMRH transcript records the following information:
 - Transaction date
 - EIN, MFT & Tax Period
 - Plan Number
 - TC 150 DLN
 - Module balance
- (7) Refer to the procedures outlined below for resolving Form 5330 or Form 5500 AM Credit/Debit Transcripts.
- (8) In addition to the specific instructions below, see the following If and Then tables for procedures when working AMRH transcripts:

AMRH Transcript Procedures for Forms 5330 (MFT 76)

IF:	Then:
TC 973 with -I freeze	<ul style="list-style-type: none"> Manually update interest to 23C date. Verify the prior interest is correct. Use the abstract return due date as the INT-COMP-DT. If a TC 973 is on the module, interest must be manually computed, even if there is no -I freeze. If the account no longer needs to be restricted, input a non-restricting TC 340. See IRM 20.2.5.6.3, Non-Restricting Transaction Code (TC) 340, for more information.
TC 973 with no -I freeze	Input TC 290, PC 5 (Computer adjusts the interest and sends notice).
TC 973 with no -I freeze and TC 530	Close transcript as “No Action” or Input TC 290, Hold Code (HC) 3, PC 5.
No TC 973 with -I freeze	<p>Input a non-restricting TC 340 Priority Code (PC) 5 (Computer adjusts the interest and sends notice) or manually compute interest.</p> <p>Note: If a TC 340 was input before November, 2012, don’t input a TC 342 to release the restriction. The account must remain restricted. Accounts containing interest computation date errors should also remain restricted. You can also input a non-restricted TC 340. See IRM 20.2.5.6.3, Non-Restricting Transaction Code (TC) 340, for more information.</p>
Interest assessed within 45 days from new transcript.	Close transcript as “Previous Action” or “No Action”

IF:	Then:
Account has a -V (Bankruptcy) or -W (OIC or Litigations) freeze	Close transcript as “No Action”.
No TC 973 with no -I freeze	Input TC 290, PC 5 (Computer will adjust the interest and send notice).

Figure 21.5.11-14

Note: Input an interest computation date for each abstract when adjusting MFT 76. When posting a tax adjustment, the interest computation date is the due date of the tax liability. When posting a penalty adjustment, the interest computation date entered is the interest start date on the penalty. See IRM 20.2.5.3, Interest on Penalties and Additions to Tax, for further information on penalty start dates. If there is a signed agreement that isn’t assessed within 30 days, interest must be manually computed because Master File ignores the 870 waiver date.

- (9) When computing tax, penalty and interest, refer to IRM 20.2.5, Interest on Underpayments and IRM 20.2.11.20, Employee Benefit Plans. Apply payments on a balance due module to the return with the most imminent CSDE first.
- (10) Refer to the table below to resolve Form 5500 transcripts:

Form 5500 Transcripts

If:	Then:
Account not worked within 45 days	Input a TC 290.00 priority code 5. Computer adjusts interest and issues a penalty notice.
Interest assessed within 45 days from new transcript.	Close transcript as “Previous Action” or “No Action”
Account has a -V (Bankruptcy) or -W (OIC or Litigations) freeze	Close transcript as “No Action ”

Figure 21.5.11-15

21.5.11.18.6
(01-01-2024)
**Form 5330 AM 31
Transcript Procedures
Credit Module Balance**

- (1) Refer to the procedures below to resolve Form 5330, AM 31 transcripts. Secure the original return from files if needed to determine the correct liability amount (TC 150).
- (2) Verify the green rocker money amount shown on the return matches the TC 610 payment posted to MF.
- (3) Determine the correct TC 150 amount. One check may have come in for more than one tax and the tax may have been split on a separate Form 5330, during processing.
- (4) Adjust the TC 150 amount if applicable by inputting a TC 290 increase via REQ54 for the appropriate money amount using the applicable HC (3 or 4).

- (5) If the overpayment belongs to a different plan number, tax period or EIN, transfer the payment to the correct account using CC ADD/ADC 24. Don't correspond with the filer.
- (6) If you can't resolve the credit module balance using the procedures above or a balance remains after taking the above steps, refer to the table below:

Additional Procedures to Resolve Credit

If:	And:	Then:
The account is in a credit status	Basic IDRS research determines where to transfer the payment	Transfer the payment to the applicable module using CC ADD/ADC 24, or Form 2424 if applicable
The account is in a credit status	You can't determine additional credit application through basic IDRS research	<ul style="list-style-type: none"> • Call the filer. Make two attempts during regular business hours. • If unable to contact by phone, send a letter to the filer explaining account status. Print a copy of letter for the case file. Suspend case for 45 days (30 day response time) • If filer responds to the letter with additional information, follow their instructions. • If no reply to the correspondence, transfer credit to Excess Collections (XSF-6800 Account)

If:	And:	Then:
Account is in a credit status	Additional credit application cannot be determined through basic IDRS research and payment is a TC 610	<ul style="list-style-type: none"> • Call the filer, making two attempts during regular business hours. • Send a letter to the filer, if unable to contact by phone, explaining account status. Print a copy of letter for the case file. Suspend case for 45 days (30 day response time). • Follow filer instructions if they respond to the letter. • Close as "No Reply", if no response. .

Figure 21.5.11-16

- (7) If the filer states they overpaid the account by submitting duplicate payments and requests the excess credit be refunded, instruct the filer to submit an amended Form 5330. The claim must state in detail the reasons for claiming the refund. This information can be found in the instructions for Form 5330.

21.5.11.18.7
(06-22-2021)

**Form 5330 AM 32 Debit
Module Transcript**

- (1) Use these procedures when attempting to resolve a Form 5330, debit module balance. Secure the original return from Files (two attempts) before taking the following action.

Note: If the debit balance is from a prior Credit/Debit listing or AMRH 32 Transcript and all required actions occurred, input another TC 290 for zero priority code 5. This generates a CP161 notice to the filer.

Form 5330 Debit Module Balance Procedures

If:	And:	Then:
A green rocker is present on the return	You can't locate the payment through basic IDRS research	Refer to Payment Tracer procedures

If:	And:	Then:
A green rocker isn't present on return	You can't locate the payment through basic IDRS research	Input a TC 290.00 using priority code 5 to generate a notice to the filer.

Figure 21.5.11-17

- (2) If we receive a response from the filer indicating that he/she will submit a payment, refer to the procedures in the figure below:

Responses Received

If:	Then:
The filer states he/she will submit a payment	<ul style="list-style-type: none"> • Instruct the filer to send payment and copy of the letter to the following address: Internal Revenue Service 1973 N Rulon White Blvd Ogden, UT 84404 • Input a history item to notate the expected date of payment on AMS and TXMODA. • Close control base on IDRS, monitor account until the payment posts to MF.

Figure 21.5.11-18

21.5.11.18.8
(07-01-2020)

Form 5500 AM 31
Transcript Procedures
Credit Module Balance

- (1) If the overpayment belongs to a different plan number, tax period or EIN, transfer the payment to the correct account using CC ADD/ADC 24. Don't correspond with the filer.
- (2) Research to determine if the filer submitted the payment as a prepayment to the penalty. If research shows it was a prepayment, follow procedures for Form 5500 penalty assessments.
- (3) If you can't resolve the credit module balance using the procedures above or a balance remains after taking the above steps, refer to the figure below:

Form 5500 Credit Additional Procedures

If:	And:	Then:
The account is in a credit status	Basic IDRS research determines where to transfer the payment	Transfer the payment to the applicable module using CC ADD/ADC 24, or Form 2424 if applicable

If:	And:	Then:
	You can't determine the additional credit application through basic IDRS research	<ul style="list-style-type: none"> • Call the filer. Make two attempts during regular business hours. • If unable to contact by phone, send a letter to the filer explaining account status. Print a copy of letter for the case file. Suspend case for 45 days (30 day response time) • If filer responds to the letter with additional information, follow their instructions. • If filer doesn't reply, transfer credit to Excess Collections (XSF-6800 Account)

Figure 21.5.11-19

- (4) If the filer states they overpaid the account by submitting duplicate payments and requests the excess credit be refunded, instruct the filer to submit a request to refund the money.

21.5.11.18.9
(06-22-2021)
Form 5500 AM 32
Transcript Procedures
Debit Module Balance

- (1) If a module was previously fully paid within the payment grace period (21 calendar days if under \$100,000 or 10 business days if \$100,000 or more), input a TC 340.00 to stop accruals from posting and prevent notices from being issued.

hold code 3 and payment date. This removes the balance and stops future transcripts from generating.

#

with money amount, hold code 3 and payment date. This removes the balance and stops future transcripts from generating.

#

21.5.11.19
(06-22-2021)

**Transferring Excess
Credit**

- (1) When you determine from research the overpayment doesn't belong to the Form(s) 5330 or 5500 module, or the filer doesn't respond to our correspondence, transfer the excess credit(s) to either the Unidentified Remittance File (URF - 4620 Account) or Excess Collection File (XSF-6800 Account). Prepare Form 2424 (payment date 11 months or less) and/or Form 8758 (payment date is older than 11 months).

Note: If credit is less than \$1, transfer the credit to Account 6540 for both MFT 74 and MFT 76. See IRM 3.17.10.3.4(3), Working Procedures for Preliminary Processing Clerks.

- (2) Credit(s) previously applied to MF from the 6400 Account require two credit transfers. Prepare Form 2424 and Form 8758 in duplicate. Use Form 2424 to transfer the credit back to the 6400 Account and use Form 8758 to transfer the credit from the 6400 Account to either URF or XSF.
- (3) Prepare a separate Form 2424, in duplicate, and/or a Form 8758 for each credit awaiting a transfer. Credits remain in URF until the payment date reaches one year old. It then automatically drops from URF to XSF. Unpaid credits remain on IDRS in XSF for 7 years after the XSF entry date.

Transferring Excess Credit

If the credit is:	Then:
11 months old or less	<ul style="list-style-type: none"> • Prepare two Forms 2424, in duplicate • Attach supporting documentation to both sets of Form 2424 • Route all forms to appropriate mail stop.
11 months but less than 12	Suspend the case until it is 12 months old to avoid rejection of forms.
12 months old or older	<ul style="list-style-type: none"> • Prepare Form 2424 in duplicate to transfer the credit from MF to the 6400 Account. • Prepare Form 8758 to transfer credit from 6400 Account to 6800 Account. • Attach supporting documentation. • Route all forms to appropriate mail stop.

Figure 21.5.11-20

- (4) For additional information refer to IRM 3.17.220, Excess Collections File and IRM 3.17.30.14, Revenue Receipts.

21.5.11.20
(07-01-2020)
**Form 5330 Missing
Payment Research**

- (1) A payment tracer is the process used to locate a missing or misapplied payment made by a filer or organization. To resolve a payment tracer case, correctly apply the missing or misapplied payment to the organization's account. Refer to IRM 21.5.7, Payment Tracers, for specific guidelines.

21.5.11.20.1
(07-01-2020)
**IDRS Research for
Payments**

- (1) Search for payment on IDRS and CFOL. Refer to Document 6209, IRM 2.3, IDRS Terminal Responses, and IRM 2.4, IDRS Terminal Input, for information on displaying and using IDRS/CFOL information.
- (2) Use CC NAMEI, NAMEB, to obtain TIN information.
- (3) Use all appropriate IDRS/CFOL command codes to search for a payment, see examples below:
 - SUMRY, TXMOD, to check for possible misapplied payments
 - IMFOL, BMFOL, if no open TXMODs, or for the possibility the payment was made at another campus
 - INOLET, INOLEX, to check all related TINs, valid or invalid, provided by filer
 - URINQ, to research unidentified remittances
 - XSINQ, to research excess collections
 - SCFTR, Service Center Control File
 - UPTIN, to check open and closed unpostables for a specific TIN
- (4) Call or fax filer to request information needed to resolve the case, at least two times. If unable to contact the filer, use the appropriate "C" letter.

21.5.11.21
(07-01-2020)
**Form 5330 Claim For
Refund**

- (1) The appropriate TEGE appointed office handles:
 - a. TEGE claims on Form 843
 - b. Amended TEGE returns requesting a refund of an amount previously paid or assessed
 - c. Any other document sufficiently detailed to be treated as either of the above

Note: Campus employees don't generate over assessment transactions on TEGE returns unless directed or requested by local TEGE offices.

Exception: Math errors or IRS campus errors.

- (2) TEGE returns subject to this procedure are:
 - Forms 5500 and 5500 - SF (EPMF).
 - Forms 5500 - EZ and 5500 - R (EPMF).
 - Form 5330, (NMF).
 - Form 5330, (BMF)
- (3) Send all Form 5330, claims for refund, via Form 3210, to OAMC - EP Accounts Mail Stop 6270.
- (4) EP Accounts Unit screens TEGE claims to ensure that a specific return was filed with payment of an amount at least equal to the amount claimed. Attach all research to the claim form, amended return, or correspondence. Obtain the original return (if pre-EFAST/EFAST2 or Form 5330,), recharge it to the Area Office, and also attach it to the claim form, amended return, or correspon-

dence. If the original return involved was processed as a NMF return (for example, Form 5330), secure a copy of the index card and NMF Transcript (if available) and attach it to the claim documents. Establish on AIMS and forward the entire package to the TEGE program analyst who oversees the project, Mail Stop 1110 using Form 12634.

- (5) For all IRS offices, other agencies or filers who are sending items through a vendor (other than the U.S. Postal Service), use the following address:

Ogden IRS Campus
Attn.: Claim For Refund - Form 5330
Mail Stop 6270
1973 North Rulon White Blvd.
Ogden, Utah 84404

- (6) For filers or anyone sending the information through the U.S. Postal Service, use the following address:

Note: Use the 84201 zip code with this address.

Internal Revenue Service
Mail Stop 6270
Attn: Claim for Refund - Form 5330
Ogden, Utah 84201

- (7) If a filer files an amended Form 5330 return to claim a refund or credit, the claim “**must**” state in detail the reasons for claiming the refund, and provide the appropriate supporting evidence. See 26 CFR 301.6402-2 for more details.

Note: Don’t correspond with the filer for supporting documentation that may be process the claim.

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- IRC 4975 - Prohibited Transactions - Abstract 159
- IRC 4971 - Minimum Funding Deficiencies - Abstract 163
- IRC 4980 - Reversions - Abstract 204

#

section.

- (9) The EP Classification considers/disallows the following claims for the Form 5330:

- IRC 4972 - Tax on Nondeductible Employer Contribution to Qualified Plans
- IRC 4973 - Tax on Excess Contributions to IRC 403(b)(7)(A) Custodial Accounts
- IRC 4976 - Tax on Disqualified Benefits for Funded Welfare Plans
- IRC 4978 - Tax on Certain ESOP Dispositions
- IRC 4979 - Tax on Certain Prohibited Allocations for Qualified ESOP Securities
- IRC 4977 - Tax on Excess Fringe Benefits
- IRC 4980F - Tax on Failure to Provide Notice of Significant Reduction in Future Accruals

- IRC 4971(f) - Tax on Failure to Pay Liquidity Shortfall
- IRC 4971(g) (2) - Tax on failure to comply with a funding improvement or rehabilitation plan
- IRC 4971(g) (3) - Tax on failure to meet requirements for plans in endangered or critical status.
- IRC 4971(g)(4) - Tax on failure to adopt rehabilitation plan.
- IRC 4965 - (Abstract 237) Prohibited Tax Shelter Transaction for Entity Managers

21.5.11.21.1
(07-01-2020)

Statute of Limitations for Claims

- (1) According to IRC 6511(a), a claim for credit or refund, penalties and interest previously paid must be filed by the later of:
 - Three years from the original return filing date.
 - Two years from the tax payment date of TC 610, 650 or 670 and 2 years from the cycle date of TC 700, 706, 730, 736 or if a 6603 deposit/cash bond, two years from the date the deposit/bond is converted to a payment of tax.
- (2) For a claim filed within the three-year period, the amount to be credited or refunded is limited to the tax paid during the three years immediately preceding the filing of the claim, plus the period of any extension of time to file. IRC 6511(b)(2)(A).
- (3) For a claim filed within the two year period, the amount is limited to the portion of tax, penalties or interest paid during the two-years immediately preceding the filing of the claim. IRC 6511(b)(2)(B).
- (4) The filing of a claim for refund keeps the statute open only with respect to the item(s) described in the claim. Generally consider a supplemental claim filed after the expiration of the statute that requires the investigation of facts or legal positions that wouldn't have been disclosed by the investigation of the original claim as an untimely new claim.
- (5) A consent to extend the statute of limitations on assessment (e.g., the IRS and the filer sign a Form 872, Consent to Extend the Time to Assess Tax), extends the statute of limitations for claiming a credit or refund to six months after the expiration of the assessment period. IRC 6511(c). If the filer and the IRS executed a restricted consent, the filer's ability to claim a credit or refund during the extended period of limitation on assessments is limited to the same item(s) covered by the restricted consent.
- (6) The statute of limitations for claiming a credit or refund may be extended by agreement only by the execution of a consent to extend the statute of limitations on assessment on or before the expiration of the assessment period.
- (7) The general period of limitations on claims for credit or refund is suspended during the period that an individual is "financially disabled." IRC 6511(h). Financially disabled means being unable to manage financial affairs. The inability must be due to a medically determinable mental or physical impairment. The impairment must have one of the following affects:
 - Expected to result in death.
 - Already lasted for a continuous period of not less than 12 months.
 - Expected to last for a continuous period of not less than 12 months.

21.5.11.21.2
(07-01-2020)
**IRC 4975 Prohibited
Transactions - Abstract
159**

- (8) The filer must submit proof of the medically-determined impairment with the filer's claim for credit or refund. The procedures for the submission are in Rev. Proc. 99-21, 1999-1 C.B. 960 (or its successor). The period doesn't include the time in which the filer's spouse or any other person is authorized to act on behalf of the filer in financial matters (e.g., a guardian).

- (1) A prohibited transaction is a transaction between a plan and a disqualified person prohibited under IRC 4975. A "disqualified person" is usually someone who has control over the business such as an employer.
- (2) One of the most common prohibited transactions is where the employer holds on to employees' contributions to a 401(k) plan. The regulations treat this as a violation due to the use of money for the employer's benefit.
- (3) The excise tax for a prohibited transaction arising from the use of money is calculated based on the "amount involved", the greater of:
- The amount paid for the use for the period for which the money or other property is used.
 - The fair market value of the use for the period for which the money or other property is used.

Note: The "amount involved" isn't the actual money held on to by the disqualified person.

- (4) In addition, transactions involving the use of money or other property give rise to a prohibited transaction occurring on the date of the actual transaction plus a new prohibited transaction on the first day of each succeeding tax year or portion of a succeeding tax year which is within the taxable period. Filers filing Form 5330 use the actual money held on to and apply the excise tax of 15% when filing the original Form 5330. The Form 5330 was filed incorrectly and the filer amends the Form 5330 to accurately show the use of the money apply the excise tax of 15%.
- (5) Statute period for IRC 4975 tax begins the date of the related Form 5500 filing.

21.5.11.21.2.1
(06-22-2021)
**Working a Claim for IRC
4975 Prohibited
Transactions - Abstract
159 Claims**

- (1) Before working the claim, take these steps:
- Secure the original return from Files. Make two attempts to secure the original return.
 - If unable to secure the original return, include the charge out document as part of the package.
 - Verify that the filer provided the appropriate supporting evidence.
 - Validate the supporting documentation. Refer to (15) below for examples of supporting documentation.
 - Verify the filers calculations.

Note: Verify filer's calculations utilizing the "Claims Calculation" program approved by Employee Plans.

- (2) If you need to contact the filer, see IRM 21.5.11.21.7, Processing a Claim When filer Contact is Needed.
- (3) If no filer contact is needed, see IRM 21.5.11.21.6, Claims Allowed in Full, No Filer Contact.

- (4) Request copies for supporting documentation.

Example: Bank statements, copies of checks, supporting documentation for distributions, documentation of their calculations.

Note: Don't correspond with the filer for supporting documentation that may be process the claim.

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- (5) In order to properly calculate the IRC 4975(a) tax, and if needed, the IRC 4975(b) tax, first determine whether the prohibited transaction is discrete or continuing in nature.
- (6) Any prohibited transaction that is a one-time occurrence, such as a sale, is a discrete act. To calculate the excise tax on a discrete prohibited transaction, determine the amount involved.
- (7) Determine the amount involved by calculating the greater of the amount of money and fair market value (FMV) of property received or given. Determine FMV by the amount for which the property could sell in the public market.
- (8) Calculate excise tax under IRC 4975(a) by applying a 15% tax rate to the amount involved for each year, until the prohibited transaction is corrected. Excise tax under IRC 4975(b) is 100% of the amount involved, but it applies only if the prohibited transaction isn't timely corrected.
- (9) Any repayments made are applied as of the end of the last day of the disqualified person's tax year in the year of payment if the loan isn't repaid in full. If the loan is being repaid in full, the payment is applied as of the date the payment is made.

Example: Discrete Act - Assume that ABC Corporation maintains a profit sharing plan. Assume further that on February 15, 2014, during the plan year ending 6/30/2014, ABC Corporation sold land valued at \$100,000 to the plan for \$200,000. ABC Corporation is a disqualified person under IRC 4975(e)(2)(C). The sale is a prohibited transaction (a discrete act) under IRC 4975(c)(1)(A). Note that this would be a prohibited transaction even if sold at fair market value. Assume that the prohibited transaction is corrected on November 30, 2016. ABC Corporation's tax year is the calendar year.

- (10) Excise tax under IRC 4975(a) would be computed as follows:

4975(a) Computation

Tax Year	Amount Involved	Tax Rate	IRC 4975(a) Tax
12/31/2014	\$200,000	15%	\$30,000
12/31/2015	\$200,000	15%	\$30,000
12/31/2016	\$200,000	15%	\$30,000

Figure 21.5.11-21

Note: For a discrete transaction, the amount involved is the same for each tax year. Furthermore, for a discrete act, a Form 5330 is due for each year the transaction remains outstanding as of the first day of the tax year. Even if such transaction is corrected during the year, the amount involved isn't prorated. Excise tax is computed based upon the entire amount involved. In this example, Forms 5330 should be filed for three years (12/31/2014, 12/31/2015 and 12/31/2016) with each year reflecting excise tax under IRC 4975(a) of \$30,000. If the prohibited transaction isn't corrected, the 100% excise tax under IRC 4975(b) would be \$200,000 and assessed on the last tax period. If applicable, this excise tax is 100% of the amount involved and is in addition to IRC 4975(a) tax. In this example, IRC 4975(b) tax would not apply because the prohibited transaction was corrected.

- (11) For a continuing transaction, such as a loan or lease, the prohibited transaction occurs on the date of the act and a new transaction is deemed to occur on the first day of each taxable year of the disqualified person. For continuing transactions, excise tax is calculated using a procedure called pyramiding. To calculate the excise tax, the amount involved must also be determined.
- (12) For a continuing transaction, the amount involved is calculated by using the greater of the fair rental value or interest rate at the time the transaction occurs. The IRC 4975(b) tax would be calculated by using the highest interest rate over the life of the loan. As a general rule, the interest rate is the Federal Reserve Monthly Prime Rate plus 2%.
- (13) Any repayments made are applied as of the end of the last day of the disqualified person's tax year in the year of payment, if the loan isn't fully repaid. If the loan is being repaid in full, the payment is applied as of the date the payment is made.
- (14) For a loan, the amount involved for each year is calculated by multiplying the loan balance by the fair market interest rate multiplied by a fraction, which is the number of days the loan is outstanding for the year divided by 365. The amount involved would then be multiplied by the tax rate of 15% to calculate the amount of IRC 4975(a) tax. A very common example would involve deferral contributions that aren't timely deposited into a plan's trust account.
- (15) Below are examples of good documentation which can be used when determining a claim:
 - We filed the original 2015 Form 5330 to reflect the 15% excise tax under code §4975 on the entire amount of our \$50,000 in deferrals that were deposited 15 days late. We are correcting that amount by reflecting the appropriate amount of excise tax by calculating it on the amount involved or the amount of interest due to the plan. Originally filed: $\$50,000 \times .15 = \$7,500$. Claim Calculation: $(\$50,000 \times (.05 \times 15/365)) \times .15 = (\$50,000 \times .00205 \times .15 = \$102.74 \times .15 = \$15.41$. The above documentation is considered acceptable. The Taxpayer overpaid the excise tax in the initial filing. Based on the correct calculation of the excise tax, the correct tax should be \$15.41. Therefore, the difference of \$7,484.59 would be abated. Unacceptable Documentation would be a statement indicating "Tax was computed incorrectly". No supporting figures provided or indication of how it was computed wrong.
 - We filed the original 2015 Form 5330 to reflect the 15% excise tax under code §4975 on the entire amount of our \$50,000 in deferrals that

were required to be deposited on December 16, 2015, were actually deposited on January 17, 2016. Because the correction was completed after the year end, we realized that the excise had to be carried over until the year corrected. Below is the amount of excise tax we calculated on the interest owed for each year. The table below shows examples of the calculation and represents documentation which is acceptable. The excise tax calculated by the taxpayer is correct since the tax was properly carried to each subsequent year until the year of correction. Since the Taxpayer paid \$7,500 with the 2015 filing, the credit amount of \$7,484.59 would be used to offset the tax in 2015 and 2016. The remaining credit of \$6,686.30 would then be refunded.

Note: Unacceptable documentation would be a statement indicating "Tax was computed incorrectly" and no supporting figures provided or indication of how it was computed wrong.

Example of Tax Calculation

Total/Taxable Period	2015	2016
December 31, 2012	\$375.00	\$375.00
December 31, 2013		\$17.47
Total Excise Tax	\$390.41	\$407.88

Figure 21.5.11-22

(16) Below are examples of unacceptable documentation:

- Statement indicating a prohibited transaction didn't occur without reasons why it was not a prohibited transaction.
- A statement that excise tax was computed on the loan amount instead of the interest but no calculations included to support the amended return.
- Statement the individual involved was not a disqualified person without supporting documentation of who the individual is and why they should not be considered a disqualified person.

(17) The Department of Labor has a web page at <http://askebsa.dol.gov/VFCPCalculator/WebCalculator.aspx> which may assist you in computing the amount involved. This web page uses the Underpayment Rates as shown in IRC 6621 for the periods entered.

21.5.11.21.3
(06-22-2021)

**IRC 4980 Reversion of
Qualified Plan Assets to
an Employer - Abstract
204**

- (1) When a pension plan is over funded at the time of termination, excess assets may be returned to the employer if the plan so provides. The excess assets are determined after the satisfaction of all liabilities to participants and their beneficiaries. The Employer is required to report the reversion on Form 5330, by the last day of the month following the month in which the reversion occurred. The excise tax is 50% of the reversion amount.
- (2) The Employer may be eligible for a 20% excise tax rate instead of the 50% rate if one of the following occurs:
 - The employer establishes or maintains a qualified replacement plan following the plan termination and at least 25% of the reversion amount

is transferred to this plan before the reversion. Also, at least 95% of the employer's employees are participating under the new plan.

- As of the termination date of the qualified plan, the employer is in bankruptcy liquidation under Chapter 7 of Title 11 of the United States Code or in similar proceedings under state law.
- The employer provides certain pro-rata benefit increases in connection with the plan termination.
- If the Employer uses an excise tax rate other than 50%, the employer is required to explain why they qualify to use a rate other than 50%. This must be part of his supporting documentation. See IRM 21.5.11.21.5, Supporting Documentation, for additional information on "Supporting Documentation".

Note: Don't correspond with the filer for supporting documentation that

#

return as filed and process the claim. See IRM 21.5.11.21.6, Claims Allowed in Full, No Filer Contact.

- (3) Send letter to filer. IRM 21.5.11.21.7, Processing a Claim When Filer Contact is Needed.

21.5.11.21.3.1
(06-22-2021)

**Working a Claim IRC
4980 Reversion of
Qualified Plan Assets to
an Employer - Abstract
204**

- (1) Before you work a claim, follow these steps :

- Secure the original return from Files. Make two attempts to secure the original return.
- If unable to secure the original return, the charge out document will be part of the package.
- Verify that the filer has provided the appropriate supporting evidence. See IRM 21.5.11.21.5, Supporting Documentation.
- Validate the supporting documentation.

Note: Don't correspond with the filer for supporting documentation that

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return as filed and process the claim. See IRM 21.5.11.21.6, Claims Allowed in Full, No Filer Contact.

- Verify the filer's calculations.
- (2) If additional filer contact is needed, see IRM 21.5.11.21.7, Processing a Claim When Filer Contact is Needed.
- (3) If no filer contact is needed, see IRM 21.5.11.21.6, Claims Allowed in Full, No Filer Contact.

21.5.11.21.4
(07-01-2020)

**IRC 4971 Minimum
Funding Deficiencies -
Abstract 163**

- (1) A Minimum Funding Deficiency exists whenever an Employer fails to contribute the required funding for the plan which is a Defined Benefit Plan by the funding deadline.
- (2) The funding deadline is the 15th day of the 9th month following the plan year end.
- (3) In most cases, the liabilities resulting from either Reversions or Minimum Funding Deficiencies will generate large dollar adjustments.

21.5.11.21.4.1
(06-22-2021)

**Working a Claim IRC
4971 Minimum Funding
Deficiencies - Abstract
163**

- (1) Before you work a claim, take these steps:

- Secure the original return from Files. Make two attempts to secure the original return.
- If unable to secure the original return, the charge out document will be part of the package.
- Verify that the filer has provided the appropriate supporting evidence. See IRM 21.5.11.21.5, Supporting Documentation.
- Validate the supporting documentation.

Note: Don't correspond with the filer for supporting documentation that

return as filed and process the claim. See IRM 21.5.11.21.6, Claims Allowed in Full, No Filer Contact.

- Verify the filer's calculations

- (2) If additional filer contact is needed, see IRM 21.5.11.21.7, Processing a Claim When Filer Contact is Needed.

- (3) If no filer contact is needed, see IRM 21.5.11.21.6, Claims Allowed in Full, No Filer Contact.

21.5.11.21.5
(06-22-2021)

**Supporting
Documentation**

- (1) If an amended return to claim a refund or credit is filed, the claim "MUST" state in detail the reason(s) for claiming the refund and provide the appropriate supporting evidence. See Regulations section 301.6402-2 for additional details.

Note: Don't correspond with the filer for supporting documentation that may be

process the claim. See IRM 21.5.11.21.6, Claims Allowed in Full, No Filer Contact.

- (2) The following are recommended guidelines for "the appropriate supporting evidence:"

Guidelines for Appropriate Supporting Evidence

IRC 4975 Prohibited Transactions - Abstract 159 Claims	Detailed breakdown of the original calculations initially computed and the revised computations.
Working a Claim IRC 4971 Minimum Funding Deficiencies - Abstract 163	Canceled check(s) and bank statements showing payment of the funding deficiency.
IRC 4980 Reversion of Qualified Plan Assets to an Employer - Abstract 204	List of names of participants enrolled in new plan Proof that a new plan was established, ie adoption agreement. Bank Statements or cancelled checks showing proof the 25% funding going into the new plan.

Figure 21.5.11-23

21.5.11.21.6
(06-22-2021)

**Claims Allowed in Full,
No Filer Contact**

- (1) After you get the original return, verify that all of the appropriate documentation was provided and don't need to contact the filer, proceed as follows:

Note: Don't correspond with the filer for supporting documentation that may be

process the claim. If additional information is needed, see IRM 21.5.11.21.7, Processing a Claim When Filer Contact is Needed.

- Input TC 29X or appropriate credit adjustment
- Use Blocking Series 15 for BMF without the original return or Blocking Series 00 with the original return.
- Prepare Manual Refund if account is in credit status, see IRM 21.5.11.23, Manual Refunds.
- Close Control

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21.5.11.21.7
(06-22-2021)

**Processing a Claim
When filer Contact is
Needed**

- (1) If you need to contact the filer (or POA) to obtain additional information, proceed as follows:

- Send letter 0324C using the appropriate paragraphs.
- Suspense case for 45 days, this allows 30 days for the filer to respond

- (2) If filer doesn't reply, annotate on the history sheet, "NO REPLY" and work the claim as a "No Consideration". See IRM 21.5.11.21.8, No Consideration and Disallowance of Claims.

- (3) When filer provides you the additional information, work claim as a Claims Allowed in Full, No filer Contact. See IRM 21.5.11.21.6, Claims Allowed in Full, No Filer Contact.

21.5.11.21.8
(06-22-2021)

**No Consideration and
Disallowance of Claims**

- (1) Send appropriate disallowance letter 105C/106C, or no consideration letter 916C to advise the filer why we can't consider the claim.

- a. Input a TC 290.00 in the appropriate blocking series.
- b. File the claim, or amended return and a copy of the no consideration letter with the original return if the original return was filed electronically, associate the copy of the no consideration letter with the adjustment DLN.

- (2) All claim disallowance letters must contain the specific reason for the claim disallowance. Appeal rights and the right to file suit should also be included. An IRC section should be cited if known and appropriate.

- (3) See IRM 20.1.1.4, Methods of Appealing Penalties, for appeal claim procedures and IRM 21.5.3, General Claims Procedures, for additional information.

21.5.11.21.8.1
(06-22-2021)

**How to Determine if
Claim Should be
Disallowed**

- (1) Review claim and determine:

Determination to Disallow Claim

If...	Then...
issue being considered isn't allowable based on law or regulation	Disallow the Claim, and send 105C, or 106C letter. Include appeal rights.

If...	Then...
claim not filed timely	<ol style="list-style-type: none"> 1. Disallow as instructed in IRM 21.5.11.21.8, No Consideration and Disallowance of Claims. 2. Send 105C or 106C letter include appeal rights and the right to file suit.
filer requests an immediate disallowance of a claim	<ol style="list-style-type: none"> 1. Disallow claim as instructed in IRM 21.5.11.21.8, No Consideration and Disallowance of Claims. 2. Send 105C or 106C letter include appeal rights and the right to file suit. 3. Advise the filer you disallowed claim based upon their request.

Figure 21.5.11-24

- (2) A request for an abatement is a request for reduction of tax, penalty, and interest that has not been paid. This includes penalty adjustment requests. If this type of abatement request isn't considered, send the letter via regular mail.

Note: Request for abatement should not be denied consideration solely for non-payment of tax. Process under normal adjustment procedures unless it meets Examination criteria.

- (3) These procedures are for general claims only. For requests for abatement of interest, follow the procedures in IRM 20.2.7, Abatement and Suspension of Debit Interest.
- (4) Only disallow claims if you've contacted filers for any missing information.

21.5.11.21.9
(01-01-2024)
**Claims worked by
Classification**

- (1) When you receive a Form 5330 claim for refund in EP Accounts, prepare a complete claim package or case file and prepare Form 5597 (AIMS card) for AIMS input and establishment before routing the claim to the Classification Coordinator.

- (2) Prepare the claim package:

- Secure a scanned copy of the original return from Files (two attempts will be made to secure the scanned copy of the original return).

Note: Command code ESTABS is used to obtain the scanned copy of the return for an EIN and ESTABO is used to obtain the scanned copy of the return for an SSNV.

Exception: If the claim package is extremely large, include the first 100 pages when creating the electronic copy. Make a note in

the referral package email to explain the electronic claim package is incomplete due to the size.

- If unable to secure a scanned copy of the original return, the charge out document will be part of the package.
- Prepare the Form 5597 (AIMS card).
- Close your control as "EP AGENT"
- Send encrypted email with the complete claim package to the unit lead for review. The email subject line must include the last four digits of the EIN, Name Control, the function and the form number.

Example: 1234 SMIT EP Form 5330 Claim.

- The unit lead will review, electronically sign AIMS card, and email package to EO Accounts clerk who will establish AIMS control on IDRS utilizing CC AM424, *TE/GE CPC Case Assignment (*tege.cpc.case.assignment@irs.gov*), with a cc to the unit manager.
- EP Accounts Unit screens TEGE claims to ensure that a specific return was filed with payment of an amount at least equal to the amount claimed. Attach all research to the claim form, amended return, or correspondence. Obtain the original return (if pre-EFAST/EFAST2 or Form 5330,), recharge it to the Area Office, and also attach it to the claim form, amended return, or correspondence. If the original return involved was processed as a NMF return (for example, Form 5330), secure a copy of the index card and NMF Transcript (if available) and attach it to the claim documents. Establish on AIMS and forward by email the entire package to the TEGE program analyst who oversees the project.

Caution: If the claim package is incorrect or incomplete, it will be returned by the unit lead to the originating employee to perfect.

Reminder: If the claim package is extremely large, include the first 100 pages when creating the electronic copy. Make a note in the referral package email to explain the electronic claim package is incomplete due to the size.

- (3) After you send the initial claim package to the Field, EP Accounts has no further actions.

21.5.11.22
(06-22-2021)
**Bankruptcy Cases -
Insolvency's
Responsibilities and
Authority**

- (1) Responsibilities - Field Insolvency and the Centralized Insolvency Operation (CIO) implement bankruptcy policy guidelines, control and monitor bankruptcy cases for the IRS, and take appropriate case actions on all of the bankruptcy cases assigned to Insolvency.
- (2) Authority - Insolvency employees have delegated authority to:
- Prepare and file proofs of claim.
 - Refer bankruptcy case actions to the Department of Justice or the US Attorney's Office, either directly or through local Counsel.
 - Resolve bankruptcy issues administratively.
- (3) Contacts - Insolvency employees deal directly with Associate Area Counsel (SB/SE), Department of Justice, Assistant US Attorneys, bankruptcy court employees, trustees, debtors and their attorneys, and IRS employees in other functions throughout the IRS.

- (4) Advice and Guidance - Insolvency personnel are trained in specific areas of bankruptcy law that deal with tax administration and debtor protection. When confronted with bankruptcy issues beyond the scope of their knowledge and expertise, they are to seek guidance from the local Counsel office.
- (5) Directions from Insolvency - Insolvency employees provide directions on bankruptcies to other IRS functions. When IRS personnel contact Insolvency regarding a bankruptcy-related issue, they should comply with the advice and guidance given by Insolvency. If additional assistance is required, Insolvency employees will contact Counsel on behalf of other IRS employees. (See IRM 5.9.1.4, The Role of Insolvency.)
- (6) For additional information or clarification on significant processing Bankruptcy procedures refer to IRM 5.9.4, Common Bankruptcy Issues.

21.5.11.23
(06-22-2021)
Manual Refunds

- (1) A Manual Refund is a refund that isn't generated by normal computer processing. The request of a refund by using Form 3753, Manual Refund Posting Voucher and a Form 5792, Request for IDRS Generated Refund, are commonly referred to as Manual Refunds. **ALL requests for manual refunds must be controlled and monitored by the initiator (or other management designated employee) to prevent duplicate, erroneous refunds.**
- (2) Manual refund is exception processing and has a greater margin for error. When possible, allow the IRS computer system to generate the refund via TC 846.
- (3) Employees from all functions can initiate requests for manual refunds. The Accounting Function of the Submission Processing Campus schedules and certifies refunds.
- (4) This IRM provides information on manual refunds for EP and actions needed to initiate a refund. See IRM 21.4.4, Manual Refunds, for more information on manual refunds.

Note: Form 5330, does qualify for the GATT interest rate if organization is a corporation.

21.5.11.23.1
(07-01-2020)
What Research is Needed

- (1) Before sending a request for a manual refund to the Accounting Function, thorough research must be completed.
Exception: If the refund is being prepared for the Bureau of Public Debt, no research is required.
- (2) Failure to perform complete research, or if supporting documentation isn't provided when the manual refund is submitted to the Accounting Function, the manual refund request will be rejected back to the originator.

21.5.11.23.1.1
(07-01-2020)
Outstanding Balances/Duplicate Refunds

- (1) Tax offset capability is lost when a manual refund is issued. Ensure the filer has no outstanding tax liabilities that must be satisfied. Initiators must review the account using universal IDRS research. Ensure that there are no prior, duplicate, manual (TC 840) or generated refunds (TC 846) issued at any campus for the credit you are refunding. Research all related accounts using appropriate command codes the same day a manual refund is prepared to verify that a duplicate refund won't be issued.

- (2) You must verify that the claimed credit (payments) are available for refund. Research for any open control bases and coordinate as needed. The first two digits of the employee IDRS number (Office Identifiers) will identify the employee's location. Refer to Document 6209 for a list of office identifiers.
- (3) Research all records of accounts, including:
 - IMF
 - BMF
 - NMF
 - IRAF

21.5.11.23.1.2
(06-22-2021)
**Refund Statute
Expiration Date**

- (1) Time for Filing a Claim for Credit or Refund - Generally, a claim for a credit or refund must be filed within 3 years from the filing of the return or 2 years from the payment of tax, whichever is later. See IRM 25.6.1, Statute of Limitations Processes and Procedures, for further explanations

- (2) An original delinquent return claiming an overpayment is a claim for refund. A taxpayer is entitled to a credit/refund for any payment paid within three years from the received date of an original delinquent return, including extensions.

Note: There are conditions that extend the RSED, see IRM 25.6.1, Statute of Limitations Processes and Procedures.

Note: Taxes withheld from wages during the calendar year are deemed paid on the 15th day of the fourth month following the close of the tax year. In addition, estimated income tax is deemed paid on the due date for filing the return (not including any extension of time for filing).

- (3) Expired credits aren't to be used to offset liabilities for other tax periods.
- (4) ASFR Returns and Reconsiderations are original returns. Generally, prepaid credits must be claimed within 3 years of the due date of the return with regard to extension. Therefore, if an ASFR return or Reconsideration is received more than three years from the due date with regard to extensions, a refund of prepaid credits should not be made.

Note: There are conditions that extend the RSED, see IRM 25.6.1, Statute of Limitations Processes and Procedures.

- (5) Generally, the amount to be credited or refunded is limited to the tax paid during the three years immediately preceding the filing of a claim, plus the period of any extension of time to file. Therefore, even if prepaid credits are barred, available credits paid within three years of the received date of ASFR returns and ASFR Reconsiderations, aren't barred.

- Do not allow any overpayment of prepaid credits or subsequent payments to refund or offset if the RSED has expired.
- Follow disallowance procedures in IRM 25.6.1, Statute of Limitations Processes and Procedures.

Note: Do not solely rely on the RSED posted to TXMODA to determine if credits should be offset or refunded.

- (6) When barring a refund, take the following actions:

- Issue certified notice of Claim Disallowed, Letter 0105C when delinquent returns are received with refunds barred by the statute of limitations.
- If a notice of claim disallowance isn't sent by registered or certified mail to the taxpayer, the refund claim on the original return isn't properly disallowed per IRC 6532, and the statute of limitations for filing a refund suit has not expired, IRC 6532(a)(1).
- Prepare Form 8758 with as much information as possible at the time the adjustment is input. Form 8758 is used to transfer the barred credit from the module to Excess Collections.
- Submit Form 8758 for processing within five business days of the adjustment posting.

Note: For balance due returns, where subsequent payments are barred, it won't be possible to complete box #7 until the adjustment has posted.

- (7) Input TC 971 AC 296 on IDRS using CC REQ77 to indicate the transfer of the expired credit to XSF.
- (8) DO NOT resolve credit balances on partial assessments until final closure.
- (9) If the RSED has expired, it isn't needed to cycle the balance due years first. When you receive multiple years from the same taxpayer, process all years at the same time.
- (10) See IRM 25.6.1.7.3.1, Transferring Credit to XSF, for additional instructions on transferring credits to XSF.

21.5.11.23.1.3
(07-01-2020)
**Non Master File
Research**

- (1) Research Non Master File (NMF) MFT 74 & 76 account to determine if there is a NMF account. When research shows a manual refund is needed, contact the NMF Function to request a transcript of all open NMF accounts.

Note: Agreement was made with NMF to use print screens for MFT 74 & 76.

- (2) Consider any outstanding balances or prior TC 840s when determining the amount of the manual refund which can be initiated. The refund amount may be reduced or not approved if there are NMF debts.
- (3) If research indicates the TP is eligible for all or a portion of the refund, attach the NMF transcript to the Form 3753, with an explanation of why it qualifies for a manual refund (Sec III, Form 3753).

21.5.11.23.2
(07-01-2020)
IDRS History Item

- (1) Establish an IDRS History Item, 5792 to SC Acct., via CC ACTON, to alert employees that a manual refund is in process.

21.5.11.23.3
(07-01-2020)
Follow-Up

- (1) Follow-up to ensure the manual refund was issued and the proper posting of credits to master file. Verifying that the credit posted ensures the filer isn't billed erroneously and prevents a duplicate refund being issued.
- (2) Monitor accounts weekly (Monday-Wednesday) until the manual refund (TC 840) posts to master file and the account is in "0" balance. It may take 4-6 weeks for the TC 840 to post when issued via Form 3573.

- (3) If the manual refund has not posted to ANMF for the Form 5500 account within 20 days, contact the Manual Refund Unit lead or manager to resolve the non-posting.

Note: DO NOT prepare a duplicate request without complete research and managerial approval.

- (4) Continue to work the case after the TC 840 posts or, if the only action requested was the manual refund, close the IDRS control base.

21.5.11.23.4
(06-22-2021)

**Form 5792 - IDRS Master
File Manual Refund**

- (1) Form 5792 is used to request an IDRS master file manual refund whenever possible.

Note: Refunds of less than one dollar can be processed via Form 5792. You don't need to use Form 3753.

- (2) After completing Form 5792, the Team Lead will review and initial the form verifying the manual refund is appropriate, the research is complete, and the form is completed accurately. The Approving Official's signature certifies to the Accounting Function the form was reviewed and is correct.
- (3) To complete Form 5792, refer to IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund.

21.5.11.23.5
(06-22-2021)

**Form 3753 - Manual
Refund Posting Voucher**

- (1) Form 3753, Manual Refund Posting Vouchers, is used to refund NMF accounts that aren't on IDRS.
- (2) After completing Form 3753, the Team Lead will review and initial the form verifying the manual refund is appropriate, the research is complete, and the form is completed accurately. The Approving Official signature certifies to the Accounting Function the form was reviewed and is correct.
- (3) To complete Form 3753, refer to IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher.

21.5.11.24
(06-22-2021)
Research

- (1) Tax Examiners should be familiar with the research tools available, including how and when to use the different methods and systems. Due to the complexity of EPMF, thoroughly research EPMF and BMF before taking any action.
- (2) Tax examiner's responsibility: Know which research tool(s) to use in each situation to obtain the required information.
 - a. Research the Taxpayer Information File (TIF) using Command Code ENMOD, TXMOD and SUMRY for pending transactions and case control information that is on IDRS.
 - b. Research the National Account Profile (NAP) using Command Code INOLE. This command code displays abbreviated entity data that was extracted from the master file.
 - c. Research the EPMF with Command Code EMFOL.
 - d. Research the EPRTF with Command Code ERTVU.
 - e. Research the BMF with Command Code BMFOL.
 - f. Research the EFAST2 website for returns processed by the vendor.
 - g. Research and input to the AMS system.
 - h. Research NMF database located at Philadelphia and Cincinnati.

- (3) Input instructions and the use of ENMOD, INOLE, EMFOL, TXMOD, SUMRY, NAMEB, UPTIN and ERTVU are explained in IRM 2.3, IDRS Terminal Responses.
- 21.5.11.24.1
(07-01-2020)
IDRS Research Tools/Command Codes
- (1) Use IDRS Research Tools/Command Codes (CCs) to research Business master file (BMF) and Employee Plans master file (EPMF). The following sections tell you how to use CC's for EPMF account resolution. For additional information refer to IRM 2.3, IDRS Terminal Responses and IRM 2.4, IDRS Terminal Input.
- 21.5.11.24.2
(06-22-2021)
Command Code BMFOL
- (1) CC BMFOL provides on-line research of nationwide entity and tax data information posted to the BMF. BMFOL allows expanded research capability and displays an index (summary) of tax modules showing the tax year available. The screen contains nationwide information including entity, posted returns, generated tax data, status history, adjustment, and audit history data for a specific TIN. The BMF contains information provided via weekly computer tapes submitted from each campus. Several validity checks are performed before posting the information to the BMF. The BMF is updated every Thursday morning.
- Definer "E"
 - Definer "I"
 - Definer "T"
 - Definer "R"
- 21.5.11.24.3
(07-01-2020)
Command Code EMFOL
- (1) Use CC EMFOL to research posted EPMF information. This file is updated weekly as the master file itself is updated. The definer you use with EMFOL depends on the type of information you need.
- Definer "D" with a plan number, to view the Plan Administrator Screen. Use this screen to research the administrator EIN, name, address, and telephone number associated with a particular plan.
 - Definer "E" - to view the Filer Entity Screen. This screen displays the sponsor's name and address, name control, CAF indicator and all transactions associated with the sponsor's entity module. This screen also displays the prior primary name for name change transactions, and XREF EIN for account consolidations.
 - Definer "I" - to view an index. The index displays all plan numbers, plan names and tax periods on the record for a particular sponsor EIN. This screen also indicates whether a TC 150 has posted for a particular plan number and plan period and whether there is a record on CC ERTVU for the return.
 - Definer "T" with a plan number and plan period ending, to view the Tax Module Screen. This screen displays the controlling DLN and all transactions associated with a particular tax module.
- 21.5.11.24.4
(07-01-2020)
Command Code ERTVU
- (1) Use CC ERTVU to research the Return Transaction File. It is updated weekly. It displays most of the information, including the Edit Sheet, as well as some generated data.
- (2) When researching an older plan period return (plan years through 199911), always research EMFOL first to determine the current information about the

return posting. You may need to request the original document in some of these cases if the most current return isn't available in ERTVU.

- (3) To view data before the past two years, use the EP Return Information Classification System (RICS).
- (4) For returns processed by EFAST/EFAST2, use a return status code.
 - "C" - used for a current return record. This will be the latest completed processing return record posted to that tax period. If there's an amended return posted, it will be the current return record.
 - "H" - use for the historical return record. If an amended return has posted, you can use the historical record to view the original posted return.
 - "I" - use for viewing the interim return record. This is a return that is in correspondence status at EFAST/EFAST2. It hasn't completed processing and isn't posted to the master file.
 - "U" - use for viewing an Unpostable return record.
- (5) Input command code ERTVU with an EIN, plan number, plan period and definer code. Use a blank definer for Forms 5500, Form 5500-SF and 5500-EZ (5500C, 5500R Pre-EFAST/EFAST2 only).
- (6) The first page of each return screen contains the information from the Edit Sheet, a line number index, and a list of what schedules are present for that return.
- (7) The following is a list of definers that you can use with ERTVU:
- (8) If you determine an EFAST/EFAST2 return was deleted erroneously, based on incomplete or missing information, it can be resurrected by using CC ERTVU definer "Z". Input CC ERTVUZNN-NNNNNNNDPPYYYYMM, the next screen will display the following message, Data Accepted, Record will be updated in the next processing cycle. Once the data is resurrected make the needed changes to correct the account and post the return.
- (9) CC ERTVU is strictly for EPMF accounts; therefore, File Source "P" isn't required. The figure below is a list of definer codes and other criteria which should be used for ERTVU requests.

ERTVU Definer Codes

Definer Used	Plan Number Required	PYE Required	Screen Information
Blank	Yes	Yes	Return
A	Yes	Yes	Schedule A, Insurance Information
B	Yes	Yes	Schedule MB/SB, Actuarial Information

Definer Used	Plan Number Required	PYE Required	Screen Information
C	Yes	Yes	Schedule C, Service Provider and Trustee Information
E	Yes	Yes	Schedule E, ESOP Annual Information

Figure 21.5.11-25

21.5.11.24.5
(07-01-2020)

Command Code INOLE

- (1) The CC INOLE accesses the NAP with a definer code and TIN. See IRM 2.3.47.3, Command Code INOLE Input Format, for additional information.
- (2) The definer code determines whether the input TIN is edited or not edited and whether a file source is needed.
- (3) Definer Code "T" with CC INOLE is useful when research is desired on all accounts with the same SSN or EIN.
- (4) Definer Code "S" is used when a specific account is already known.

21.5.11.24.6
(06-22-2021)

Command Code TXMOD/SUMRY

- (1) Use CC TXMOD to request a display of the tax module information for a specific tax period on the TIF. The display consists of entity data, posted returns, posted transactions, pending transactions and reject data and is available on IDRS TIF. Transaction DLNs are shown if CC definer D or L is input. A command code definer is required for CC TXMOD.
- (2) Definer "A" displays most tax module information present on the TIF. See IRM 2.3.11, Command Codes TXMOD and SUMRY, for detailed explanation for input.
- (3) CC SUMRY is used in tax account research. Use it normally as a first contact with IDRS because it provides an overall display of the filer's account by giving a summary of all tax modules on IDRS for a specific EIN.

21.5.11.24.7
(07-01-2020)

Command Code ENMOD

- (1) Use CC ENMOD to research the sponsor entity to find the name, address and thorough entity information from input of the TIN. See IRM 2.3.15, Command Code ENMOD, for additional Information.
- (2) ENMOD also shows any pending changes to the sponsor entity and any pending plan information, unpostable or reject conditions, account merges, delays and correspondence history.

21.5.11.24.8
(06-22-2021)

Command Code NAMES and NAMEI/NAMEE and NAMEB

- (1) Name Search Facility (NSF) will allow IDRS users to query a national file of name and address data at Martinsburg Computer Center (MCC) using a filer name and address to locate a Social Security Number (SSN) or Employer Identification Number (EIN). The NSF contains the full filer name as it was filed on a return. It maintains multiple addresses for each filer name. The NSF is kept current with real-time updates and daily and weekly batch updates. CCs

NAMEB/NAMEI are the primary method to access the NSF. See IRM 2.3.60, Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP, for additional information.

- CC NAMES and CC NAMEI will search for SSNs
- CC NAMES and CC NAMEI will search for both primary and secondary filer names.
- CC NAMEE and CC NAMEB will search for EINS.
- CC NAMEE and CC NAMEB will search for both primary and “doing-business-as (DBA)” names.

(2) use CC NAMEB with a CC Definer

- B - Only BMF records are displayed
- E - Only EPMF records are displayed
- N - Only NMF records are displayed
- X - A hardcopy listing is desired

21.5.11.25
(07-01-2020)
Plan Number

(1) A plan number is a three-digit number assigned by the plan sponsor to differentiate between plans which are, or may be, established or maintained by the same plan sponsor, as shown in the table below:

Plan Type and Number

If the Plan is a:	Then the plan number starts with:
Pension Plan	001–500
Welfare Plan	501–999
Fringe Benefit Plan	501–999
Form 5500 - EZ	001–500
Multiple-employer Plan (Other) plan	333–339 (Pre EFAST/EFAST2 only)
Direct Filing Entity (DFE) - other than GIAs	001–500
Group Insurance Arrangements (GIAs)	501–999

Figure 21.5.11-26

- (2) Once assigned, the same number **MUST** be used consistently to identify the same plan.
- (3) If a plan is terminated, its number can't be used for any new plan. Instead, they should use the next available higher number for the new plan.
- (4) If a sponsor has more than 500 of either type of plan, a second EIN is assigned. This EIN will state “Second EIN for plans” in the sponsor entity line on IDRS.
- (5) The plan number along with the plan name identifies a plan from other plans for a given sponsor.

- (6) The plan name, plan number, the type of return filed and the plan month ending make up the plan entity. As long as the plan is in effect the numbers will stay the same although the name may change.

21.5.11.26
(07-01-2020)
Correspondence

- (1) Use this IRM section as a reference guide for the letters and notices that EP Accounts unit generates when working the Form 5500, Annual Return/Report of Employee Benefit Plan and Form 5330, Return of Excise Tax Related to Employee Plans, returns.
- (2) The following is a list of available letters with their suggested uses. The list isn't all inclusive, nor is it indicating that you can use only these letters and notices. You determine the one best suited to the particular situation and to choose the appropriate paragraphs.
- (3) Form 5500 - Annual Return/Report of Employee Benefit Plan;
- a. CP 214 - Form 5500-EZ Reminder Notice
 - b. CP 220 - Audit/DP Tax Adjustment
 - c. CP 283 - 1st Notice BMF - Assessment on BMF
 - d. CP 295 - Annual BMF Balance Due notice
 - e. Form 6335 - 1st Notice ANMF - Assessment was established on ANMF
 - f. Form 4840 - 4th Notice ANMF - Notice received 6 cycles after the 1st notice
 - g. 0064C - Penalty and Interest Explained - Use to inform the filer of his balance due.
 - h. 0168C - Penalty Removed or Reduced - Reasonable Cause Established
 - i. 1382C - Penalty Removal Request Incomplete - Use when asking for additional information
 - j. 2645C - Interim Letter - Use when additional time is needed to resolve case.
 - k. 3064C - IDRS Special Letter (CNote) Management approval is required.
- (4) Form 5330 - Return of Excise Taxes Related to Employee Benefit Plans
- a. CP 220 - Audit/DP Tax Adjustment Notice
 - b. CP210 - Audit/DP Tax Adjustment Notice, (Overpaid, Even, or Balance Due)
 - c. 0064C - Penalty and Interest Explained - Use to inform the filer of the balance due.
 - d. 0086C - Referring Filer Inquiry/Forms to Another Office
 - e. 0167C - Misapplied Payment
 - f. 0168C - Penalty Removed or Reduced - Reasonable Cause Established
 - g. 1382C - Penalty Removal Request Incomplete - Use when asking for additional information
 - h. 2645C - Interim Letter
 - i. 3024C - Math Error Explained (BMF)
 - j. 0324C - Additional information is needed from filer to process his claim request
- (5) If you are suspending or need additional information use your name and direct telephone number. Use 877-829-5500 for all other correspondence for Form 5500 series or Form 5330.
- (6) All TEGE "C" letters have the toll free number hard coded in the selective paragraphs. If you are issuing a letter for a TEGE return and the letter doesn't have the toll-free number hard coded in the paragraph, use EXTREME caution

that you type the correct number, 877-829-5500. If you need to type the entire paragraph, it should read: "If you have any questions, please call us toll free at 877-829-5500" There is an IAT Letters Tool Job Aid at <http://iat.web.irs.gov/JobAids/Letters2.xml>

21.5.11.27
(07-01-2020)

Area Office (AO)

- (1) This section lists the Area Office (AO) that process TEGE returns and their numeric codes and geographic jurisdictions.

Area Office Geographic Jurisdictions

Area Office	Code	States of Jurisdiction
Northeast	01	Hartford (EP Area Manager) Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Vermont
Mid-Atlantic	02	Philadelphia (EP Area Manager) Delaware, Maryland, North Carolina, Ohio, Pennsylvania, South Carolina, Virginia, Washington DC, West Virginia
Great Lakes	03	Chicago (EP Area Manager) Illinois, Indiana, Iowa, Kentucky, Michigan, Minnesota, Nebraska, North Dakota, South Dakota, Wisconsin
Gulf Coast	04	Atlanta (EP Area Manager) Alabama, Arkansas, Florida, Georgia, Kansas, Louisiana, Mississippi, Missouri, Oklahoma, Tennessee, Texas
R&A Exam Area	05	

Area Office	Code	States of Jurisdiction
Pacific Coast	06	Laguna Niguel (EP Area Manager) Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming
Foreign (including Guan/Puerto Rico/ Virgin Islands)	07	
Military	08	
Unused	09	

Figure 21.5.11-27

21.5.11.28
(06-22-2021)

- (1) The following figure lists the schedules for Form 5500 filings.

**Reference Chart for
Form 5500 Series,
Schedules and
Attachments**

Form 5500 Series, Schedules and Attachments

Schedule	Title
Schedule A	Insurance Information
Schedule C	Service Provider Information
Schedule D	DFE/Participating Plan Information
Schedule G	Financial Transaction Schedules
Schedule H	Financial Information
Schedule I	Financial Information - Small Plan
Schedule MB	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information
Schedule R	Retirement Plan Information
Schedule SB	Single-employer Defined Benefit Plan Actuarial Information

Figure 21.5.11-28

- (2) The following figure provides the schedules for Form 5500-EZ filings.

Form 5500-EZ Schedules

Schedule	Title
Schedule MB	Multi-employer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information
Schedule SB	Single-employer Defined Benefit Plan Actuarial Information

Figure 21.5.11-29

- (3) Single-employer defined benefit pension plans using the Form 5500-SF must also file the Schedule SB, Single-employer Defined Benefit Plan Actuarial Information, and its required attachments. Money purchase plans amortizing a funding waiver using the form 5500-SF must also file the Schedule MB, Multi-employer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information and its required attachments. No other schedules or attachments have to be filed with the Form 5500-SF.