



Remember To File Your 2009 Form 5500, 5500-SF, or 5500-EZ

For more information and tips about filing Forms 5500 or 5500-SF, go to <http://www.efast.dol.gov> and for Form 5500-EZ, go to www.irs.gov



The Department of Labor (DOL), the Internal Revenue Service (IRS), and the Pension Benefit Guaranty Corporation (PBGC) are sending you this postcard as a reminder that you may be required to file a Form 5500, a new Form 5500-SF, or a Form 5500-EZ for your employee benefit plan for Plan Year 2009.

A number of important changes are being implemented for the 2009 Form 5500 filings.

- The Form 5500 or the new Form 5500-SF must be filed electronically with the computerized ERISA Filing Acceptance System (EFAST2). Paper copies will no longer be accepted for these two forms.
- Many plans with fewer than 100 participants will be able to submit an abbreviated filing by electronically filing the new Form 5500-SF.
- Certain credentials will be needed to sign and submit a Form 5500 or Form 5500-SF filing. They can be obtained at **www.efast.dol.gov**.
- The Form 5500 and Form 5500-SF can be completed using the EFAST2 web-based filing system (IFILE) or software provided by approved vendors.
- The Form 5500 and many of its schedules have been modified. Be alert when filling them out.
- Schedule E (Form 5500) has been eliminated.
- The Schedule SSA (Form 5500) information can no longer be filed with the Form 5500, even if the submission pertains to a filing year before 2009. The information must be submitted on a new form (Form 8955-SSA) and filed directly with the IRS.

- Eligible one-participant plans can file electronically using the Form 5500-SF on EFAST2. One-participant plans who are not eligible or choose not to file Form 5500-SF must file Form 5500-EZ on paper directly with the IRS.
- For 2009, foreign plans are not eligible to file Form 5500 and must file their annual return on Form 5500-EZ.

The 2009 Forms 5500 and 5500-SF must be filed electronically. Go online to www.efast.dol.gov to:

- Obtain signer and transmitter credentials.
- View Form 5500 and 5500-SF instructions.
- Fill out the Form 5500 or Form 5500-SF and any required schedules. (You may also use approved software to fill out and submit your filings.)
- Check your filing for errors.
- Submit your filing.
- Check that your filing has been accepted by EFAST2.
- Submit an amended filing.
- Search for any filing accepted by EFAST2.

Need help with the Form 5500 or 5500-SF? Contact us at efast@dol.gov or call 1-866-463-3278 toll-free.

Have questions about the Form 5500-EZ or the new Form 8955-SSA? Contact the IRS at www.irs.gov or call 1-877-829-5500 toll-free.

DOL - EBSA
200 Constitution Ave., NW
Room N-5459
Washington, DC 20210

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