



Department of Treasury
Internal Revenue Service

[Redacted]

[Redacted]

Notice	CP214
Notice date	January 25, 2016
Employer ID number	[Redacted]
Form	
Plan number	[Redacted]
Plan period ending	
To contact us	[Redacted]

Page 1 of 2

Filing requirements reminder

Review to determine if you must file Form 5500-EZ or 5500-SF

We show you previously filed Form 5500-EZ, Annual Return of One-Participant (Owners and their Spouses) Retirement Plan, or Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan.

We want to remind you there are annual filing requirements for certain employers who have a one-participant retirement plan or certain type of foreign retirement plan.

Please use the information below to determine whether you're required to file Form 5500-EZ or 5500-SF for the plan period ending [Redacted].

What you need to do

If your plan is a one-participant plan or a foreign plan, as defined under instructions for Form 5500-EZ, you must file a paper Form 5500-EZ with the IRS or an electronic Form 5500-SF online through the computerized ERISA Filing Acceptance System (EFAST2).

Continued on back...



Contact information

INTERNAL REVENUE SERVICE

[Redacted]

[Redacted]

[Redacted]

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If your address has changed, please call [Redacted] or visit www.irs.gov.

Please check here if you've included any correspondence. Write your Employer ID number [Redacted], the tax year [Redacted] and the form number (5500) on any correspondence.

a.m.
 p.m.

a.m.
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

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Page 2 of 2	

What you need to do –
continued

Beginning with Plan Year 2010, Foreign Pension Plans that are required to file an annual return must file a Form 5500-EZ or, beginning in Plan Year 2014, Form 5500-SF, if the plan meets the following conditions:

- The plan is maintained by a domestic employer outside the United States primarily for nonresident aliens, or
- The plan is maintained by a foreign employer (including foreign subsidiaries of a domestic employer) with income derived from sources within the United States whose contributions to the plan can be deducted on its U.S income tax return.

For a one-participant plan, you don't have to file Form 5500-EZ, or 5500-SF for the plan year if the total of the plan's assets (either alone or in combination with one or more one-participant plans maintained by the employer) doesn't exceed \$250,000, unless it's the final plan year of the plan. For more information, see the instructions for Form 5500-EZ.

What to do if you're required to file

If your plan meets any of the conditions listed above, complete a Form 5500-EZ, sign it, and mail it to:

Department of the Treasury
Internal Revenue Service
[REDACTED]

Alternatively, you may be able to file Form 5500-SF online using EFAST2's web-based filing system or through an EFAST2 approved vendor.

If we don't hear from you

If you're required to file Form 5500-EZ or 5500-SF and fail to do so, we may impose a penalty of \$25 per day (up to \$15,000) on you for not filing returns for pension, profit-sharing, etc., plans by the required due date.

Additional information

- Visit www.irs.gov/cp214
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.