

Most Common EFAST2 Filing Errors and Warnings



Error Number(s)	Error or Warning Message	Ways to Correct/Avoid
I-101, I-101SF and I-101EZ	Your filing may be late if the Form 5500, 5500-SF, or 5500-EZ is received after the due date (or extended due date). If the return is processed with this warning, the DOL or IRS may contact you concerning the late filing.	<p>If you filed an extension filed, check the appropriate box in Part I of the Form 5500, 5500-SF, or 5500-EZ.</p> <p>You must also attach an explanation of reasonable cause for filing late if you:</p> <ul style="list-style-type: none"> • did not file an extension, • filed the extension after the plan’s normal due date without filing a timely request for extension, or • filed the return/report after the extended deadline. <p>If the Form 5500 or 5500-SF is being filed pursuant to the Delinquent Filer Voluntary Compliance program (DFVC), check the box labeled “DFVC program” located in Part I, Line D of the Form 5500 or Line C of the Form 5500- SF.</p>
I-207 and I-207SF	If you have a one-participant (owners/partners and their spouses) retirement plan, file the Form 5500-EZ instead of the Form 5500. Review ‘Who Must File Form 5500-EZ’ in the Form 5500-EZ instructions to determine whether you should file the Form 5500-EZ. Note that the Form 5500 and 5500-SF are subject to public disclosure on DOL’s website, while the 5500-EZ is not.	<p>Verify that the number of participants at the beginning and end of the year is correct. In addition, verify that the number was not left blank.</p> <p>If the number of participants is correct and this is a one-participant plan, use the Form 5500-EZ instead of the Form 5500 or Form 5500-SF to file.</p>
P-204	Accountant's Opinion is not attached, and you have assets and/or liabilities on your Schedule H. You must attach an Accountant's Opinion with the required financial information unless you are eligible to claim an exemption.	<p>If assets and/or liabilities are noted on the Schedule H attached to your filing, you must attach an Accountant’s Opinion, unless you are eligible to claim an exemption. Make sure the Accountant’s Opinion is attached to the filing using the “Accountant’s Opinion” attachment type label.</p> <p>EFAST2 will receive your filing if you do not attach the Accountant’s Opinion, but the filing will be incomplete and may be subject to further review, correspondence, rejection, and civil penalties. If you</p>

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		<p>have to file the Form 5500 without the required Accountant's Opinion, you must correct the error as soon as possible by submitting an amended filing with the required attachment(s).</p>
P-205	<p>Accountant's Opinion is not attached and an exemption has not been indicated on Schedule H Lines 3d(1) or 3d(2). Review Schedule H Lines 3d(1) or 3d(2) and/or provide an Accountant's Opinion.</p>	<p>Make sure the answers to Schedule H Lines 3d(1) or 3d(2) are correct and/or attach an Accountant's Opinion using the "Accountant's Opinion" attachment type label.</p>
P-227 and P-227SF	<p>You must provide a valid Plan Administrator's User ID and PIN.</p>	<p>The Form 5500 and 5500-SF must contain the electronic signature of the plan administrator or a valid e-signature.</p> <p>An electronic signature is a valid EFAST2 User ID and PIN.</p> <p>The Form 5500 and 5500-SF signer(s) must register through the EFAST2 website to obtain an EFAST2 User ID and PIN.</p> <p>The signer(s) user profile must have the "Filing Signer" role checked.</p> <p>The signer(s) must have a User ID in an "Active" status (meaning the signer has completed all registration steps and the ID is not in "Revoked" status).</p> <p>The PIN entered as the signature must be the correct PIN that is associated with the signer's User ID.</p> <p>If the same person serves as both the plan sponsor and plan administrator, that person only needs to sign as the plan administrator on the "Plan Administrator" line.</p>
P-317	<p>Schedule H, Line 4i is checked "yes," but Schedule of Assets is not attached. If included with your Accountant's Report, you must still attach a statement.</p>	<p>Make sure the Schedule of Assets is attached to the filing using the "Schedule of Assets (Held at End of Year)" attachment type label.</p>
X-048 and X-048SF	<p>Form Year in the Filing Header is not valid for the plan year, which is determined by the Plan Year Begin date in the Filing Header.</p>	<p>Verify that the plan year beginning and ending dates are correct. If this is a prior year filing, verify that the prior year indicator is selected.</p> <p>Use the Form 5500 Version Selection Tool to select the appropriate form year.</p>

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Z-001	<p>The EIN, Plan Number, Form Year and Plan Year Ending dates on this filing submission match a previous filing submission and therefore may be a duplicate submission. If you are attempting to amend a previous submission, please select "an amended return/report" on Line B of the Form 5500 or Form 5500-SF or Line A of the Form 5500-EZ. If a duplicate was submitted in error, no further action is needed, but try to avoid duplicate submissions in the future.</p> <p>Otherwise, verify the correct information has been provided on Line 2B of the Form 5500, Form 5500-SF or Form 5500-EZ.</p>	<p>If you are attempting to amend a previous filing, check the "an amended return/report" box on Line B of the Form 5500 or Form 5500-SF or Line A of the Form 5500-EZ. Otherwise, no further action is needed.</p>
Z-003	<p>The plan name on Line 1a of the Form 5500, Form 5500-SF or Form 5500-EZ of this filing submission does not match the plan name provided on last year's return/report. Please verify that the correct plan name has been provided on Line 1a of the Form 5500, Form 5500-SF or Form 5500-EZ. If the plan name has changed since last year's return/report, find the plan name as it appeared on Line 1a of the last return/report and enter that onto Line 4c of the Form 5500, Form 5500-SF or Form 5500-EZ.</p>	<p>Verify that the correct plan name has been provided on Line 1a of the Form 5500, Form 5500-SF, or Form 5500-EZ. If the plan name has changed since last year's return/report, find the plan name as it appeared on Line 1a of the last return/report and enter that on Line 4c of the Form 5500, Form 5500-SF, or Form 5500-EZ.</p>
Z-005	<p>The plan feature code(s) on Line 8 of the Form 5500 or Form 5500-EZ, or Line 9 of the Form 5500-SF do not match the plan feature code(s) provided on last year's return/report.</p>	<p>Review the current filing to confirm the plan feature codes. Ensure that no feature codes were removed inadvertently.</p>
Z-008	<p>The beginning-of-year (BOY) total assets on Line 1f of the Schedule H, Line 1a of the Schedule I, Line 7a of the Form 5500-SF or Line 6a of the Form 5500-EZ does not match the end-of-year (EOY) total assets provided on Line 1f of the Schedule H, Line 1a of the Schedule I, Line 7a of the Form 5500-SF or Line 6a of the Form 5500-EZ of last year's return/report.</p>	<p>Review the current filing to confirm that the beginning-of-year (BOY) total assets matches the end-of-year (EOY) total assets from the previous year's filing.</p>
Z-009	<p>Key identifying information does not match a return/report submitted last year. If this is the first submission for this plan, please select "the first return/report" on Line B of the Form 5500 or Form 5500-SF or Line A of the Form 5500-EZ. If this is not an initial filing, verify that the correct EIN, plan number, plan name, plan feature codes, plan funding and benefit arrangements, total participants, and total assets have been provided. If the EIN, plan number and/or plan name have changed since last year's return/report, enter the EIN, plan number and/or plan name as it appeared on the last</p>	<p>Review the current filing to confirm that the specified information matches the previous year's filing. Use Lines 4b, 4c, and/or 4d to enter the last reported EIN, PN, and/or plan name, if necessary.</p> <p>If the filing is an initial filing (the very first filing for the plan), mark "First return/report" on Line B of Form 5500 or 5500-SF, or Line A of Form 5500-EZ.</p> <p>If the current filing contains correct information, no further action is</p>

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	return/report on Line 4b, 4c and/or 4d of the Form 5500, Form 5500-SF or Form 5500-EZ.	needed, and the filing can be submitted with this warning.
Z-010 and Z-011	The plan sponsor's address provided on Line 2a of the Form 5500 or Form 5500-SF or employer's address on Line 2a of the Form 5500-EZ may be invalid, or the plan administrator's address provided on Line 3a of the Form 5500, Form 5500-SF or Form 5500-EZ may be invalid.	<p>The address provided on Lines 2a and/or 3a of the Form 5500, Form 5500-SF, or Form 5500-EZ is not a verified U.S. Postal Service address.</p> <p>Check that a complete and accurate address (including zip code) has been provided and that the address number is placed first in the address line. Any “care of” or similar information should be provided in the second address field.</p>