# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-ID** | **0001.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FilingId** | **0001.00** | **Required** in schema |

Schema Info: Type FilingIdType minOccurs= 1; maxOccurs= 1

Type Info: FilingIdType - simpleType [21-char unique ID generated at time of signing a filing. EIN + YYMMDDhhmmss]

Base: xsd:string

Restrictions: Patterns: [0-9]{21}

Acknowledgment Error Message:The value for the XML element FilingId in the FilingHeader is invalid for the datatype FilingIdType. Valid values for this datatype include a unique identifier automatically generated by approved EFAST2 software when the assembled filing is last signed by plan sponsor or administrator.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-TIMESTAMP** | **0002.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Timestamp** | **0002.00** | **Required** in schema |

Schema Info: Type TimestampType minOccurs= 1; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

Acknowledgment Error Message:The value for the XML element Timestamp in the FilingHeader is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD +Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-EIN** | **0003.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FilingHeader/EIN** | **0003.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| X-008 | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500. |
| X-008SF | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF. |

Schema Info: Type EINType minOccurs= 1; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: FilingHeader (FilingHeaderType)

Acknowledgment Error Message:The value for the XML element FilingHeader/EIN in the FilingHeader is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-PN** | **0004.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PN** | **0004.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| X-008 | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500. |
| X-008SF | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF. |

Schema Info: Type PNType minOccurs= 1; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

Acknowledgment Error Message:The value for the XML element PN in the FilingHeader is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-PLAN-YEAR-BEGIN** | **0005.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearBeginDate** | **0005.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| B-711MB | You indicated on Line 4b of Schedule MB that the plan's status is "C" (Critical) or "D" (Critical and Declining), but you have not provided a future plan year in Line 4f when either emergence from critical status or insolvency is expected, or the plan year reported in Line 4f is less than the current plan year. Please review the status field reported in Line 4b or enter a plan year in Line 4f. |
| B-622MB | Schedule MB, Line 1a equals the Filing Header Plan Year Begin date, but, either Line 1b(1) is less than 98 percent or greater than 102% of the value of Line 2a and Form 5500, Lines 9a(1), 9a (2), 9b(1), and 9b(2) are not checked or at least one of Schedule MB Lines 1b(1) or 2a are blank. |
| X-008 | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500. |
| X-008SF | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF. |
| X-048 | 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. |
| X-048SF | 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. |
| X-118 | 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. |
| X-118SF | 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. |
| X-119 | The Prior Year Indicator in the Filing Header is not valid for the plan year, which is determined by the Plan Year Begin date in the Filing Header. |

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearBeginDate in the FilingHeader is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-PLAN-YEAR-END** | **0006.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearEndDate** | **0006.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| X-008 | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500. |
| X-008SF | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF. |
| X-111 | The Filing Header, Administrator Signature date is prior to the Plan Year End date. |
| X-112 | The Filing Header, Sponsor Signature date is prior to the Plan Year End date. |

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearEndDate in the FilingHeader is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-AMENDED-IND** | **0007.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AmendedInd** | **0007.00** | **Optional** in schema |

Valid values: 1 or 0

Edit tests:

| | |
|---|---|
| I-101 | The Form 5500 Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500, Part I, Line D if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late. |
| I-101SF | The Form 5500-SF Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500-SF, Part I, Line C if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late. |
| X-008 | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500. |
| X-008SF | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element AmendedInd in the FilingHeader is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-REF-ACK-ID** | **0008.00** |

| Form Label | Line Number |
|---|---|
| | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **RefAckId** | **0008.00** | **Optional** in schema |

Schema Info: Type AckIdType minOccurs= 0; maxOccurs= 1

Type Info: AckIdType - simpleType [Globally unique identifier for filing acknowledgment. Format: 30 character identifier.]

Base: StringType

Restrictions: Patterns: [A-Za-z0-9]{30}

Acknowledgment Error Message:The value for the XML element RefAckId in the FilingHeader is invalid for the datatype AckIdType. Valid values for this datatype include a unique 30-character identifier automatically generated by the EFAST2 system upon receipt of filings within a processable submission request. .

## Output Specification - XML Format

Copy input element value exactly

Comment: AckId of original filing submission, used to marry amended to original return.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-FORM-YEAR** | **0009.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FormYear** | **0009.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| X-048 | 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. |
| X-048SF | 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. |
| X-118 | 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. |
| X-118SF | 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. |
| X-119 | The Prior Year Indicator in the Filing Header is not valid for the plan year, which is determined by the Plan Year Begin date in the Filing Header. |

Schema Info: Type FormYearType minOccurs= 1; maxOccurs= 1

Type Info: FormYearType - simpleType [A 4-digit year]

Base: YearType

Restrictions: None

Acknowledgment Error Message:The value for the XML element FormYear in the FilingHeader is invalid for the datatype FormYearType. Valid values for this datatype include a 4-digit year valid for the current processing year.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-FORM-VERSION** | **0010.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FormVersion** | **0010.00** | **Required** in schema |

Valid values: FormYear + "v" + 2-digit version starting with 01

Schema Info: Type VersionType minOccurs= 1; maxOccurs= 1

Type Info: VersionType - simpleType [A string of the form 2015v01.00]

Base: StringType

Restrictions: Patterns: \d{4}v\d{2}\.\d{2}

Acknowledgment Error Message:The value for the XML element FormVersion in the FilingHeader is invalid for the datatype VersionType. Valid values for this datatype include a string of the form 2015v01.00

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-PRIOR-YR-IND** | **0011.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PriorYearInd** | **0011.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-048 | 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. |
| X-048SF | 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. |
| X-118 | 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. |
| X-118SF | 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. |
| X-119 | The Prior Year Indicator in the Filing Header is not valid for the plan year, which is determined by the Plan Year Begin date in the Filing Header. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element PriorYearInd in the FilingHeader is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

Comment: If the Plan Year begin date is prior to the current plan years being processed set the Prior Year Indicator in the Filing Header (FILING-HEADER-PRIOR-YR-IND).

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **FILING-HEADER-FILING-SOFTWARE-ID** | **0012.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FilingSoftwareId** | **0012.00** | **Required** in schema |

Schema Info: Type SoftwareIdType minOccurs= 1; maxOccurs= 1

Type Info: SoftwareIdType - simpleType [9-digit ID for software certified to sign filings or transmit to IFAS; may represent Transmission software or Filing software.]

Base: xsd:string

Restrictions: Patterns: [0-9]{9}

Acknowledgment Error Message:The value for the XML element FilingSoftwareId in the FilingHeader is invalid for the datatype SoftwareIdType. Valid values for this datatype include a 9 digit identifier.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **ADMIN-SIGNATURE-USERID** | **0013.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/SignerId** | **0013.00** | **Required** in schema if **AdminSignature** present |

Schema Info: Type UserIdType minOccurs= 1; maxOccurs= 1

Type Info: UserIdType - simpleType [Unique userid assigned by IREG]

Base: xsd:string

Restrictions: Patterns: [A-W][0-9]{7}

ParentInfo: AdminSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element AdminSignature/SignerId in the FilingHeader is invalid for the datatype UserIdType. Valid values for this datatype include 8-character personal identifier assigned in EFAST2 registration. The first character may include A-W, followed by 7 digits.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **ADMIN-SIGNATURE-PIN** | **0014.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/PIN** | **0014.00** | **Required** in schema if **AdminSignature** present |

Schema Info: Type PINType minOccurs= 1; maxOccurs= 1

Type Info: PINType - simpleType [4-digit string]

Base: xsd:string

Restrictions: Patterns: [0-9]{4}

ParentInfo: AdminSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element AdminSignature/PIN in the FilingHeader is invalid for the datatype PINType. Valid values for this datatype include 4-digit numbers.

## Output Specification - XML Format

Map from input element value as follows:

If parent element exists: Based on authentication, select Valid, Invalid, or Missing

Mapping from XML Input: See XML output

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **ADMIN-SIGNATURE-DATE** | **0015.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/SignedDate** | **0015.00** | **Required** in schema if **AdminSignature** present |

Edit tests:

| | |
|---|---|
| X-001 | Administrator signed name or signature date in the Filing Header does not match the Administrator signed name or signature date on the Form 5500. |
| X-001SF | Administrator signed name or signature date in the Filing Header does not match the Administrator signed name or signature date on the Form 5500-SF. |
| X-111 | The Filing Header, Administrator Signature date is prior to the Plan Year End date. |
| X-112 | The Filing Header, Sponsor Signature date is prior to the Plan Year End date. |

Schema Info: Type TimestampType minOccurs= 1; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: AdminSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element AdminSignature/SignedDate in the FilingHeader is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **ADMIN-SIGNATURE-SIGNED-NAME** | **0016.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/SignedName** | **0016.00** | **Required** in schema if **AdminSignature** present |

Edit tests:

| | |
|---|---|
| X-001 | Administrator signed name or signature date in the Filing Header does not match the Administrator signed name or signature date on the Form 5500. |
| X-001SF | Administrator signed name or signature date in the Filing Header does not match the Administrator signed name or signature date on the Form 5500-SF. |

Schema Info: Type PersonNameType minOccurs= 1; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: AdminSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element AdminSignature/SignedName in the FilingHeader is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **SPONSOR-SIGNATURE-USERID** | **0017.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorSignature/SignerId** | **0017.00** | **Required** in schema if **SponsorSignature** present |

Schema Info: Type UserIdType minOccurs= 1; maxOccurs= 1

Type Info: UserIdType - simpleType [Unique userid assigned by IREG]

Base: xsd:string

Restrictions: Patterns: [A-W][0-9]{7}

ParentInfo: SponsorSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element SponsorSignature/SignerId in the FilingHeader is invalid for the datatype UserIdType. Valid values for this datatype include 8-character personal identifier assigned in EFAST2 registration. The first character may include A-W, followed by 7 digits.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **SPONSOR-SIGNATURE-PIN** | **0018.00** |

| Form Label | Line Number |
|---|---|
| | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorSignature/PIN** | **0018.00** | **Required** in schema if **SponsorSignature** present |

Schema Info: Type PINType minOccurs= 1; maxOccurs= 1

Type Info: PINType - simpleType [4-digit string]

Base: xsd:string

Restrictions: Patterns: [0-9]{4}

ParentInfo: SponsorSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element SponsorSignature/PIN in the FilingHeader is invalid for the datatype PINType. Valid values for this datatype include 4-digit numbers.

## Output Specification - XML Format

Map from input element value as follows:

If parent element exists: Based on authentication, select Valid, Invalid, or Missing

Mapping from XML Input: See XML output

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **SPONSOR-SIGNATURE-DATE** | **0019.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorSignature/SignedDate** | **0019.00** | **Required** in schema if **SponsorSignature** present |

Edit tests:

| | |
|---|---|
| X-002 | Sponsor signed name or signature date in the Filing Header does not match the Sponsor signed name or signature date on the Form 5500. |
| X-002SF | Sponsor signed name or signature date in the Filing Header does not match the Sponsor signed name or signature date elements on the Form 5500-SF. |
| X-112 | The Filing Header, Sponsor Signature date is prior to the Plan Year End date. |

Schema Info: Type TimestampType minOccurs= 1; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: SponsorSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element SponsorSignature/SignedDate in the FilingHeader is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **SPONSOR-SIGNATURE-SIGNED-NAME** | **0020.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorSignature/SignedName** | **0020.00** | **Required** in schema if **SponsorSignature** present |

Edit tests:

| | |
|---|---|
| X-002 | Sponsor signed name or signature date in the Filing Header does not match the Sponsor signed name or signature date on the Form 5500. |
| X-002SF | Sponsor signed name or signature date in the Filing Header does not match the Sponsor signed name or signature date elements on the Form 5500-SF. |

Schema Info: Type PersonNameType minOccurs= 1; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: SponsorSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element SponsorSignature/SignedName in the FilingHeader is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **DFE-SIGNATURE-USERID** | **0021.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeSignature/SignerId** | **0021.00** | **Required** in schema if **DfeSignature** present |

Schema Info: Type UserIdType minOccurs= 1; maxOccurs= 1

Type Info: UserIdType - simpleType [Unique userid assigned by IREG]

Base: xsd:string

Restrictions: Patterns: [A-W][0-9]{7}

ParentInfo: DfeSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element DfeSignature/SignerId in the FilingHeader is invalid for the datatype UserIdType. Valid values for this datatype include 8-character personal identifier assigned in EFAST2 registration. The first character may include A-W, followed by 7 digits.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **DFE-SIGNATURE-PIN** | **0022.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeSignature/PIN** | **0022.00** | **Required** in schema if **DfeSignature** present |

Schema Info: Type PINType minOccurs= 1; maxOccurs= 1

Type Info: PINType - simpleType [4-digit string]

Base: xsd:string

Restrictions: Patterns: [0-9]{4}

ParentInfo: DfeSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element DfeSignature/PIN in the FilingHeader is invalid for the datatype PINType. Valid values for this datatype include 4-digit numbers.

## Output Specification - XML Format

Copy input element value exactlyMap from input element value as follows:

If parent element exists: Based on authentication, select Valid, Invalid, or Missing

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **DFE-SIGNATURE-DATE** | **0023.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeSignature/SignedDate** | **0023.00** | **Required** in schema if **DfeSignature** present |

Edit tests:

X-003 DFE signed name or signature date in the Filing Header does not match the DFE signed name or signature date on the Form 5500.

Schema Info: Type TimestampType minOccurs= 1; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: DfeSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element DfeSignature/SignedDate in the FilingHeader is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **DFE-SIGNATURE-SIGNED-NAME** | **0024.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeSignature/SignedName** | **0024.00** | **Required** in schema if **DfeSignature** present |

Edit tests:

X-003 DFE signed name or signature date in the Filing Header does not match the DFE signed name or signature date on the Form 5500.

Schema Info: Type PersonNameType minOccurs= 1; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: DfeSignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element DfeSignature/SignedName in the FilingHeader is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **E-SIGNATURE-USERID** | **0024.01** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ESignature/SignerId** | **0024.01** | **Required** in schema if **ESignature** present |

Schema Info: Type UserIdType minOccurs= 1; maxOccurs= 1

Type Info: UserIdType - simpleType [Unique userid assigned by IREG]

Base: xsd:string

Restrictions: Patterns: [A-W][0-9]{7}

ParentInfo: ESignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ESignature/SignerId in the FilingHeader is invalid for the datatype UserIdType. Valid values for this datatype include 8-character personal identifier assigned in EFAST2 registration. The first character may include A-W, followed by 7 digits.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **E-SIGNATURE-PIN** | **0024.02** |

| Form Label | Line Number |
|---|---|
| | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ESignature/PIN** | **0024.02** | **Required** in schema if **ESignature** present |

Schema Info: Type PINType minOccurs= 1; maxOccurs= 1

Type Info: PINType - simpleType [4-digit string]

Base: xsd:string

Restrictions: Patterns: [0-9]{4}

ParentInfo: ESignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ESignature/PIN in the FilingHeader is invalid for the datatype PINType. Valid values for this datatype include 4-digit numbers.

## Output Specification - XML Format

Copy input element value exactlyMap from input element value as follows:

If parent element exists: Based on authentication, select Valid, Invalid, or Missing

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **E-SIGNATURE-DATE** | **0024.03** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ESignature/SignedDate** | **0024.03** | **Required** in schema if **ESignature** present |

Schema Info: Type TimestampType minOccurs= 1; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: ESignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ESignature/SignedDate in the FilingHeader is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **E-SIGNATURE-SIGNED-NAME** | **0024.04** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ESignature/SignedName** | **0024.04** | **Required** in schema if **ESignature** present |

Schema Info: Type PersonNameType minOccurs= 1; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: ESignature (SignatureType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ESignature/SignedName in the FilingHeader is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **AGENT-SECURITY-SIGNERID** | **0025.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AgentSecurityCode/SignerId** | **0025.00** | **Required** in schema if **AgentSecurityCode** present |

Schema Info: Type UserIdType minOccurs= 1; maxOccurs= 1

Type Info: UserIdType - simpleType [Unique userid assigned by IREG]

Base: xsd:string

Restrictions: Patterns: [A-W][0-9]{7}

ParentInfo: AgentSecurityCode (SignatureType - extended) minOccurs=0

Acknowledgment Error Message:The value for the XML element AgentSecurityCode/SignerId in the FilingHeader is invalid for the datatype UserIdType. Valid values for this datatype include 8-character personal identifier assigned in EFAST2 registration. The first character may include A-W, followed by 7 digits.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **AGENT-SECURITY-PIN** | **0026.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AgentSecurityCode/PIN** | **0026.00** | **Required** in schema if **AgentSecurityCode** present |

Schema Info: Type PINType minOccurs= 1; maxOccurs= 1

Type Info: PINType - simpleType [4-digit string]

Base: xsd:string

Restrictions: Patterns: [0-9]{4}

ParentInfo: AgentSecurityCode (SignatureType - extended) minOccurs=0

Acknowledgment Error Message:The value for the XML element AgentSecurityCode/PIN in the FilingHeader is invalid for the datatype PINType. Valid values for this datatype include 4-digit numbers.

## Output Specification - XML Format

Map from input element value as follows:

If parent element exists: Based on authentication, select Valid, Invalid, or Missing

Mapping from XML Input: See XML output

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **AGENT-SIGNATURE-DATE** | **0027.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AgentSecurityCode/SignedDate** | **0027.00** | **Required** in schema if **AgentSecurityCode** present |

Schema Info: Type TimestampType minOccurs= 1; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: AgentSecurityCode (SignatureType - extended) minOccurs=0

Acknowledgment Error Message:The value for the XML element AgentSecurityCode/SignedDate in the FilingHeader is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **AGENT-SECURED-DATE** | **0027.01** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AgentSecurityCode/SecuredDate** | **0027.01** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

ParentInfo: AgentSecurityCode (SignatureType - extended) minOccurs=0

Acknowledgment Error Message:The value for the XML element AgentSecurityCode/SecuredDate in the FilingHeader is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **FilingHeader** | **AGENT-SIGNATURE-NAME** | **0028.00** |
| Form Label | Line Number | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AgentSecurityCode/SignedName** | **0028.00** | **Required** in schema if **AgentSecurityCode** present |

Schema Info: Type PersonNameType minOccurs= 1; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: AgentSecurityCode (SignatureType - extended) minOccurs=0

Acknowledgment Error Message:The value for the XML element AgentSecurityCode/SignedName in the FilingHeader is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **FORM-PLAN-YEAR-BEGIN-DATE** | **0029.00** |

| Form Label | Line Number |
|---|---|
| **Plan Year Beginning Date** | **PLAN YEAR BEGIN** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearBeginDate** | **0029.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| B-640MB | On Schedule MB, a shortfall actuarial cost method has been indicated on Line 5h, but either the plan year of first use of that method is not shown on Line 5k or the value entered in Line 5k is greater than the current plan year being reported. |
| B-701SB | Schedule SB, Line 1 is equal to the first day of the plan year, but Line 31b is not equal to (Line 2b minus (Lines 13(a) plus 13(b))), minus Line 3d(3). |
| I-130SB | Schedule SB, Box F does not equal 1 (100 or fewer) and Schedule SB, Line 1 is not equal to the Plan Year Begin date on Form 5500. |
| P-209 | Form 5500 Plan Year End Date cannot be earlier than the Plan Year Begin Date or the difference cannot exceed 12 months. |
| X-008 | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500. |
| X-027MB | The Plan Year Begin Date on Schedule MB must match the Plan Year Begin Date on Form 5500 or the Plan Year Begin Date on Form 5500-SF. |
| X-027SB | The Plan Year Begin Date on Schedule SB must match the Plan Year Begin Date on Form 5500 or the Plan Year Begin Date on Form 5500-SF. |
| X-031MB | Line 1a of Schedule MB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF. |
| X-031SB | Line 1 of Schedule SB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF. |

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearBeginDate in line PLAN YEAR BEGIN of Form 5500 is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **FORM-TAX-PRD** | **0030.00** |

| Form Label | Line Number |
|---|---|
| **Plan Year Ending Date** | **PLAN YEAR END** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearEndDate** | **0030.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| P-209 | Form 5500 Plan Year End Date cannot be earlier than the Plan Year Begin Date or the difference cannot exceed 12 months. |
| X-004 | The Effective Date of the Plan on Form 5500, Line 1c is not valid. |
| X-008 | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500. |
| X-028MB | The Plan Year End Date on Schedule MB must match the Plan Year End Date on Form 5500 or the Plan Year End Date on Form 5500-SF. |
| X-028SB | The Plan Year End Date on Schedule SB must match the Plan Year End Date on Form 5500 or the Plan Year End Date on Form 5500-SF. |
| X-031MB | Line 1a of Schedule MB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF. |
| X-031SB | Line 1 of Schedule SB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF. |
| X-127 | The date the Plan Administrator manually signed the Form 5500 using the E-Signature option may be invalid. Please verify and correct the date if needed. |

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearEndDate in line PLAN YEAR END of Form 5500 is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in "MM/DD/YYYY" format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY." This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **TYPE-PLAN-ENTITY-CD** | **0031.00** |

| Form Label | Line Number |
|---|---|
| **Entity Type** | **A** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TypePlanEntityCd** | **0031.00** | **Optional** in schema |

Valid values: 1=Multiemployer plan; 2=Single-employer plan; 3=Multiple-employer plan; 4=DFE (Direct Filing Entity).

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-607SB | Schedule SB, Line E, Single Employer is checked and Form 5500, Line A, Single Employer is not checked, or Schedule SB, Line E, Multiple A or Multiple B is checked and Form 5500, Line A, Multiple Employer is not checked. |
| B-633 | Form 5500, Line A indicates a multiemployer plan, but Line 7 is blank. |
| B-634 | Form 5500, Line 7 is not blank and Line A indicates that the plan is not a multiemployer plan. |
| B-671 | Form 5500, Line A indicates that the return/report is for a multiemployer plan, but the collective-bargaining plan indicator in Line C has not been checked. |
| B-674 | Schedule R, Line 13a cannot be blank when Form 5500, Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit) and Form 5500, Line 7 is less than 20. |
| I-144 | Schedule R, Line 16a is greater than zero and Line 16b is blank and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit). |
| I-145 | Schedule R, Line 17 is checked and Asset Liabilities Transfer (Attachment[AttachmentTypeCode ='SchRAssetLiabTransfer']) is not attached and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit). |
| I-151 | Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit). |
| I-154MB | Schedule MB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A multiemployer plan is checked. |
| I-154SB | Schedule SB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A, single-employer plan or multiple-employer plan is checked. |
| I-157 | Schedule R, Line 5 is completed and Form 5500, Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit). |
| P-210 | Entity Type on Form 5500 Line A is blank. Line A must contain an entry. |
| P-211A | Form 5500, Line A (DFE) is checked, but a valid DFE code has not been entered. Line A (DFE-Specify) cannot be blank. |
| P-211B | Form 5500, Part I, Line A (DFE-Specify) has an entry, however Form 5500, Line A (DFE) is not checked. |
| P-212 | Form 5500, Line A indicates a DFE, but neither Schedule H Begin Of Year (BOY) Total Assets (Line 1f) nor End Of Year (EOY) Total Assets (Line 1f) nor Total Income (Line 2d) indicate an amount. |
| P-212A | Schedule H must be provided when Form 5500, Line A (DFE) is checked. |
| P-212B | Schedule D must be provided when Form 5500, Line A (DFE) is checked. |
| P-393 | Form 5500, Line A indicates that this is a Multiple Employer plan, but the Participating Employer (Attachment [AttachmentTypeCode='CSECParticipatingEmployer'] ) is not attached. |

Schema Info: Type Enum1To4Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To4Type - simpleType [enum values 1,2,3,4]

Base: StringType

Restrictions: Enumerations: 1, 2, 3, 4,

Acknowledgment Error Message:The value for the XML element TypePlanEntityCd in line A of Form 5500 is invalid for the datatype Enum1To4Type. Valid values for this datatype include 1, 2, 3, or 4.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **TYPE-DFE-PLAN-ENTITY-CD** | **0032.00** |

| Form Label | Line Number |
|---|---|
| **Specify Type of Direct Filing Entity** | **A (DFE-Specify)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TypeDFEPlanEntityCd** | **0032.00** | **Optional** in schema |

Valid values: C=Common-collective trust; E=103-12 investment entity; G=Group insurance arrangement; M=Master trust investment account; P=Pooled-separate account.

Edit tests:

| | |
|---|---|
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-211A | Form 5500, Line A (DFE) is checked, but a valid DFE code has not been entered. Line A (DFE-Specify) cannot be blank. |
| P-211B | Form 5500, Part I, Line A (DFE-Specify) has an entry, however Form 5500, Line A (DFE) is not checked. |
| P-214 | Accountant's Opinion with Financial Information must be attached when Form 5500, Line A (DFE-Specify) contains "E" (103-12IE) or "G" (GIA). |
| P-360 | Schedule H, Line 3d(1) is checked, but Form 5500, Part I, Line A (DFE-Specify) does not contain "C", "M", or "P". |
| P-389 | The EIN and PN provided on Schedule D Part 1 (c) cannot be the same as the EIN and PN provided on the Form 5500 Lines 1b and 2b. |

Schema Info: Type TypeDFEEntityType minOccurs= 0; maxOccurs= 1

Type Info: TypeDFEEntityType - simpleType [Enumerated C, E, G, M, P]

Base: StringType

Restrictions: Enumerations: C, E, G, M, P,

Acknowledgment Error Message: The value for the XML element TypeDFEPlanEntityCd in line A (DFE-Specify) of Form 5500 is invalid for the datatype TypeDFEEntityType. Valid values for this datatype include C, E, G, M, or P.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **INITIAL-FILING-IND** | **0033.00** |

| Form Label | Line Number |
|---|---|
| **Type of Filing** | **B (first return/report)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InitialFilingInd** | **0033.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| I-147 | Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H. |
| P-234 | Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element InitialFilingInd in line B (first return/report) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **AMENDED-IND** | **0034.00** |

| Form Label | Line Number |
|---|---|
| **Type of Filing** | **B (amended filing)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AmendedInd** | **0034.00** | **Optional** in schema |

Edit tests:

X-008 Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element AmendedInd in line B (amended filing) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **FINAL-FILING-IND** | **0035.00** |

| Form Label | Line Number |
|---|---|
| **Type of Filing** | **B (final filing)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FinalFilingInd** | **0035.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| P-215 | Form 5500, Line B (Final Return/Report) is checked, however the criteria for termination have not been met. Review the instructions for filing a final return. |
| P-362 | Accountant's Opinion is not attached, and end of year (EOY) total assets (Schedule H, Lines 1f (b) is zero or blank and EOY total liabilities (Schedule H, Lines 1k(b)) is zero or blank and Net Income (Schedule H, Line 2(k)) is not blank and Form 5500 Box B (final filing) is checked. Note: A filer is still required to have an accountant's opinion for a final filing. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element FinalFilingInd in line B (final filing) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SHORT-PLAN-YR-IND** | **0036.00** |

| Form Label | Line Number |
|---|---|
| **Type of Filing** | **B (short plan year filing)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ShortPlanYrInd** | **0036.00** | **Optional** in schema |

Edit tests:

X-034 Either Form 5500, Line B (short plan year filing) is checked, but the Plan Year End minus the Plan Year Begin date is not less than 12 months or Form 5500, Line B (short plan year filing) is not checked, but the Plan Year End minus the Plan Year Begin date is less than 12 months.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ShortPlanYrInd in line B (short plan year filing) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **COLLECTIVE-BARGAIN-IND** | **0037.00** |

| Form Label | Line Number |
|---|---|
| **Collectively-bargained Indicator** | **C** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CollectiveBargainInd** | **0037.00** | **Optional** in schema |

Edit tests:

B-671 Form 5500, Line A indicates that the return/report is for a multiemployer plan, but the collective-bargaining plan indicator in Line C has not been checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element CollectiveBargainInd in line C of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **5558-APPLICATION-FILED-IND** | **0038.00** |

| Form Label | Line Number |
|---|---|
| **Filing under Form 5558 extension - Check Box D (Form 5558)** | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Form5558ApplicationFiledInd** | **0038.00** | **Optional** in schema |

Edit tests:

I-101 The Form 5500 Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500, Part I, Line D if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element Form5558ApplicationFiledInd in line D (Form 5558) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **EXT-AUTOMATIC-IND** | **0039.00** |

| Form Label | Line Number |
|---|---|
| **Filing under automatic extension - Check Box D (automatic extension)** | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ExtAutomaticInd** | **0039.00** | **Optional** in schema |

Edit tests:

I-101 The Form 5500 Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500, Part I, Line D if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ExtAutomaticInd in line D (automatic extension) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **DFVC-PROGRAM-IND** | **0040.00** |

| Form Label | Line Number |
|---|---|
| **Filing under DFVC program - Check Box** | **D (DFVC program)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DFVCProgramInd** | **0040.00** | **Optional** in schema |

Edit tests:

I-101 The Form 5500 Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500, Part I, Line D if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element DFVCProgramInd in line D (DFVC program) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **EXT-SPECIAL-IND** | **0041.00** |

| Form Label | Line Number |
|---|---|
| **Filing under special extension - Check Box** | **D (special extension)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ExtSpecialInd** | **0041.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-101 | The Form 5500 Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500, Part I, Line D if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late. |
| X-117 | Form 5500, Part I, Line D (special extension) is checked, but Line D (description) is blank. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ExtSpecialInd in line D (special extension) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **EXT-SPECIAL-TEXT** | **0042.00** |

| Form Label | Line Number |
|---|---|
| **Filing Under An Extension Of Time - Check Box** | **D (special extension text)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ExtSpecialText** | **0042.00** | **Optional** in schema |

Edit tests:

X-117 Form 5500, Part I, Line D (special extension) is checked, but Line D (description) is blank.

Schema Info: Type String35Type minOccurs= 0; maxOccurs= 1

Type Info: String35Type - simpleType [35 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=35

Acknowledgment Error Message:The value for the XML element ExtSpecialText in line D (special extension text) of Form 5500 is invalid for the datatype String35Type. Valid values for this datatype include any string of up to 35 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PLAN-NAME** | **0043.00** |

| Form Label | Line Number |
|---|---|
| **Name of Plan** | **1a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanName** | **0043.00** | **Required** in schema |

Schema Info: Type PlanNameType minOccurs= 1; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

Acknowledgment Error Message:The value for the XML element PlanName in line 1a of Form 5500 is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-PN** | **0044.00** |

| Form Label | Line Number |
|---|---|
| **Three Digit Plan Number** | **1b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsDfePlanNum** | **0044.00** | **Required** in schema |

Valid values: 001-999

Edit tests:

| | |
|---|---|
| J-501 | Form 5500, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Schedule H, Part IV, Line 5b(2)-EIN(s) and 5b(3)-PN(s) or the Schedule I, Part II, Line 5b(2)-EIN(s) and Line 5b (3)-PN(s). Assets and/or Liabilities cannot be transferred to the same plan. |
| J-503 | Form 5500, Line 8a cannot contain an entry when Form 5500, Line 1b is greater than 500. If plan number is correct, remove pension benefit codes from Line 8a and enter welfare benefit codes in Line 8b from the instructions. |
| P-217 | Form 5500, Line 8a (Plan Characteristic Codes) cannot be missing or invalid when the Plan Number (Line 1b) is less than 501. Refer to the Form 5500 instructions for a complete list of valid Pension Benefit Codes. |
| P-240 | The plan number on Schedule(s) A does not match the Plan Number on Form 5500, Part II, Line 1b. |
| P-359 | Welfare benefit code(s) on Form 5500 line 8b are either missing or invalid and Line 1b Plan Number is greater than 500. Refer to the Form 5500 instructions for a complete list of valid Welfare Benefit Codes. |
| P-389 | The EIN and PN provided on Schedule D Part 1 (c) cannot be the same as the EIN and PN provided on the Form 5500 Lines 1b and 2b. |
| X-008 | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500. |
| X-029MB | The Plan Number on Schedule MB, Line B must match Form 5500, Line 1(b) or Form 5500-SF, Line 1 (b). |
| X-029SB | The Plan Number on Schedule SB, Line B must match Form 5500, Line 1(b) or Form 5500-SF, Line 1 (b). |

Schema Info: Type PNType minOccurs= 1; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

Acknowledgment Error Message:The value for the XML element SponsDfePlanNum in line 1b of Form 5500 is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PLAN-EFF-DATE** | **0045.00** |

| Form Label | Line Number |
|---|---|
| **Effective Date of Plan** | **1c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanEffDate** | **0045.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-219 | Plan effective date on Form 5500, Line 1c cannot be blank. |
| X-004 | The Effective Date of the Plan on Form 5500, Line 1c is not valid. |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanEffDate in line 1c of Form 5500 is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONSOR-DFE-NAME** | **0046.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Name** | **2a-NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorDfe/Name** | **0046.00** | **Required** in schema |

Schema Info: Type SponsorNameType minOccurs= 1; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: SponsorDfe (SponsorDfeType)

Acknowledgment Error Message:The value for the XML element SponsorDfe/Name in line 2a-NAME of Form 5500 is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-DBA-NAME** | **0047.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Doing Business As (DBA) Name** | **2a-DBA** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorDfe/DbaName** | **0047.00** | **Optional** in schema |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: SponsorDfe (SponsorDfeType)

Acknowledgment Error Message:The value for the XML element SponsorDfe/DbaName in line 2a-DBA of Form 5500 is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-CARE-OF-NAME** | **0048.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Care/Of Name** | **2a-CARE/OF NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorDfe/CareOfName** | **0048.00** | **Optional** in schema |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: SponsorDfe (SponsorDfeType)

Acknowledgment Error Message:The value for the XML element SponsorDfe/CareOfName in line 2a-CARE/OF NAME of Form 5500 is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-US-ADDRESS1** | **0049.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Mailing Street Address (or Foreign Street)** | **2a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USMailingAddress/AddressLine1** | **0049.00** | **Required** in schema if **USMailingAddress** present |

Edit tests:

X-113 Form 5500, Line 2a plan sponsor/DFE mailing address information cannot be blank.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USMailingAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USMailingAddress/AddressLine1 in line 2a-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-US-ADDRESS2** | **0050.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Mailing Street Address (or Foreign Street)** | **2a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USMailingAddress/AddressLine2** | **0050.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USMailingAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USMailingAddress/AddressLine2 in line 2a-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-US-CITY** | **0051.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's City (or Foreign City)** | **2a-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USMailingAddress/City** | **0051.00** | **Required** in schema if **USMailingAddress** present |

Edit tests:

X-113 Form 5500, Line 2a plan sponsor/DFE mailing address information cannot be blank.

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USMailingAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USMailingAddress/City in line 2a-CITY of Form 5500 is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-US-STATE** | **0052.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's State** | **2a-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USMailingAddress/State** | **0052.00** | **Required** in schema if **USMailingAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS, MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Edit tests:

X-113 Form 5500, Line 2a plan sponsor/DFE mailing address information cannot be blank.

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USMailingAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USMailingAddress/State in line 2a-STATE of Form 5500 is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-US-ZIP** | **0053.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Zip Code** | **2a-ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USMailingAddress/ZipCode** | **0053.00** | **Required** in schema if **USMailingAddress** present |

Edit tests:

X-113 Form 5500, Line 2a plan sponsor/DFE mailing address information cannot be blank.

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USMailingAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USMailingAddress/ZipCode in line 2a-ZIP of Form 5500 is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-FOREIGN-ADDRESS1** | **0054.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Mailing Street Address (or Foreign Street)** | **2a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignMailingAddress/AddressLine1** | **0054.00** | **Required** in schema if **ForeignMailingAddress** present |

Edit tests:

X-113 Form 5500, Line 2a plan sponsor/DFE mailing address information cannot be blank.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignMailingAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignMailingAddress/AddressLine1 in line 2a-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-FOREIGN-ADDRESS2** | **0055.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Mailing Street Address (or Foreign Street)** | **2a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignMailingAddress/AddressLine2** | **0055.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignMailingAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignMailingAddress/AddressLine2 in line 2a-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-FOREIGN-CITY** | **0056.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's City (or Foreign City)** | **2a-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignMailingAddress/City** | **0056.00** | **Required** in schema if **ForeignMailingAddress** present |

Edit tests:

X-113 Form 5500, Line 2a plan sponsor/DFE mailing address information cannot be blank.

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignMailingAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignMailingAddress/City in line 2a-CITY of Form 5500 is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-FOREIGN-PROV-STATE** | **0057.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's State** | **2a-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignMailingAddress/ProvinceOrState** | **0057.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignMailingAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignMailingAddress/ProvinceOrState in line 2a-STATE of Form 5500 is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-FOREIGN-CNTRY** | **0058.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor's Foreign Mailing Country** | **2a-COUNTRY (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignMailingAddress/Country** | **0058.00** | **Required** in schema if **ForeignMailingAddress** present |

Valid values: 2-character country codes only.

Edit tests:

X-113 Form 5500, Line 2a plan sponsor/DFE mailing address information cannot be blank.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignMailingAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignMailingAddress/Country in line 2a-COUNTRY (FOREIGN) of Form 5500 is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-MAIL-FOREIGN-POSTAL-CD** | **0059.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor's Foreign Routing Code (Zip Code)** | **2a-ROUTING CODE (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignMailingAddress/PostalCode** | **0059.00** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignMailingAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignMailingAddress/PostalCode in line 2a-ROUTING CODE (FOREIGN) of Form 5500 is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-US-ADDRESS1** | **0060.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Address** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USLocationAddress/AddressLine1** | **0060.00** | **Required** in schema if **USLocationAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USLocationAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USLocationAddress/AddressLine1 in line 2a-LOCATION of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-US-ADDRESS2** | **0061.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Address** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USLocationAddress/AddressLine2** | **0061.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USLocationAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USLocationAddress/AddressLine2 in line 2a-LOCATION of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-US-CITY** | **0062.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Address** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USLocationAddress/City** | **0062.00** | **Required** in schema if **USLocationAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USLocationAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USLocationAddress/City in line 2a-LOCATION of Form 5500 is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-US-STATE** | **0063.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Address** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USLocationAddress/State** | **0063.00** | **Required** in schema if **USLocationAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS, MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USLocationAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USLocationAddress/State in line 2a-LOCATION of Form 5500 is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-US-ZIP** | **0064.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Address** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USLocationAddress/ZipCode** | **0064.00** | **Required** in schema if **USLocationAddress** present |

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USLocationAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USLocationAddress/ZipCode in line 2a-LOCATION of Form 5500 is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-FOREIGN-ADDRESS1** | **0065.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Street Address (or Foreign Street)** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/AddressLine1** | **0065.00** | **Required** in schema if **ForeignLocationAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/AddressLine1 in line 2a-LOCATION of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-FOREIGN-ADDRESS2** | **0066.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Street Address (or Foreign Street)** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/AddressLine2** | **0066.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/AddressLine2 in line 2a-LOCATION of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-FOREIGN-CITY** | **0067.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location City (or Foreign City)** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/City** | **0067.00** | **Required** in schema if **ForeignLocationAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element ForeignLocationAddress/City in line 2a-LOCATION of Form 5500 is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-FOREIGN-PROV-STATE** | **0068.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location State** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/ ProvinceOrState** | **0068.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/ProvinceOrState in line 2a-LOCATION of Form 5500 is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-FOREIGN-CNTRY** | **0069.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Foreign Location Country** | **2a-COUNTRY (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/Country** | **0069.00** | **Required** in schema if **ForeignLocationAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/Country in line 2a-COUNTRY (FOREIGN) of Form 5500 is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-LOC-FOREIGN-POSTAL-CD** | **0070.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Foreign Routing Code (Zip Code)** | **2a-ROUTING CODE (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/PostalCode** | **0070.00** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/PostalCode in line 2a-ROUTING CODE (FOREIGN) of Form 5500 is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-EIN** | **0071.00** |

| Form Label | Line Number |
|---|---|
| **Employer Identification Number** | **2b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorDfe/EIN** | **0071.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| I-114MB | Schedule MB, Line D (EIN) does not match Plan Sponsor EIN in Form 5500, Line 2b or Form 5500-SF, Line 2b. |
| I-114SB | Schedule SB, Line D (EIN) does not match Plan Sponsor EIN in Form 5500, Line 2b or Form 5500-SF, Line 2b. |
| I-159 | The Plan Sponsor EIN in Form 5500, Line 2(b) cannot begin with 69, 70, 79, 96, or 97. Submit an amended return using the correct Plan Sponsor EIN or contact the IRS to obtain a new EIN. |
| J-501 | Form 5500, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Schedule H, Part IV, Line 5b(2)-EIN(s) and 5b(3)-PN(s) or the Schedule I, Part II, Line 5b(2)-EIN(s) and Line 5b (3)-PN(s). Assets and/or Liabilities cannot be transferred to the same plan. |
| P-241 | The EIN on Schedule(s) A does not match the EIN on Form 5500, Part II, Line 2b. |
| P-389 | The EIN and PN provided on Schedule D Part 1 (c) cannot be the same as the EIN and PN provided on the Form 5500 Lines 1b and 2b. |
| X-008 | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500. |

Schema Info: Type EINType minOccurs= 1; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: SponsorDfe (SponsorDfeType)

Acknowledgment Error Message:The value for the XML element SponsorDfe/EIN in line 2b of Form 5500 is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-PHONE-NUM** | **0072.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor Telephone Number** | **2c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorDfe/PhoneNum** | **0072.00** | **Optional** in schema |

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

ParentInfo: SponsorDfe (SponsorDfeType)

Acknowledgment Error Message:The value for the XML element SponsorDfe/PhoneNum in line 2c of Form 5500 is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-DFE-PHONE-NUM-FOREIGN** | **0072.01** |

| Form Label | Line Number |
|---|---|
| **Sponsor Telephone Number (Foreign)** | **2c (Foreign)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorDfe/ForeignPhoneNum** | **0072.01** | **Optional** in schema |

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

ParentInfo: SponsorDfe (SponsorDfeType)

Acknowledgment Error Message:The value for the XML element SponsorDfe/ForeignPhoneNum in line 2c (Foreign) of Form 5500 is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **BUSINESS-CODE** | **0073.00** |

| Form Label | Line Number |
|---|---|
| **Business Code** | **2d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BusinessCode** | **0073.00** | **Optional** in schema |

Edit tests:

J-502 Form 5500, Line 2d cannot be missing or invalid. Refer to the Form 5500 instructions for a complete list of valid Business Codes.

Schema Info: Type BusinessCodeType minOccurs= 0; maxOccurs= 1

Type Info: BusinessCodeType - simpleType [6-digit business code]

Base: xsd:string

Restrictions: Patterns: [0-9]{6}

Acknowledgment Error Message:The value for the XML element BusinessCode in line 2d of Form 5500 is invalid for the datatype BusinessCodeType. Valid values for this datatype include 6-digit codes listed in the filer instructions.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-NAME** | **0074.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Name** | **3a-NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/Name** | **0074.00** | **Required** in schema if Administrator/ NameSameAsSponsorInd not present. |

Edit tests:

| | |
|---|---|
| P-226 | The Plan Administrator's EIN on Form 5500, Part II, Line 3b cannot be blank. If the Plan Administrator's Name is the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a. |
| X-114 | Form 5500, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a. |

Schema Info: Type SponsorNameType minOccurs= 1; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: Administrator (AdminType)

Acknowledgment Error Message:The value for the XML element Administrator/Name in line 3a-NAME of Form 5500 is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-NAME-SAME-AS-SPONSOR-IND** | **0074.01** |

| Form Label | Line Number |
|---|---|
| **Administrator's Name Same as Plan Sponsor** | **3a-Admin Name Same** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/NameSameAsSponsorInd** | **0074.01** | **Required** in schema if Administrator/Name not present. |

Edit tests:

| | |
|---|---|
| P-226 | The Plan Administrator's EIN on Form 5500, Part II, Line 3b cannot be blank. If the Plan Administrator's Name is the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a. |
| X-114 | Form 5500, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a. |

Schema Info: Type CheckboxType minOccurs= 1; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: Administrator (AdminType)

Acknowledgment Error Message:The value for the XML element Administrator/NameSameAsSponsorInd in line 3a-Admin Name Same of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

IFILE Auto-Calculated Requirements: Checking this box will copy the plan sponsor data to the plan administrator fields, including Name field(s), Address fields, EIN, and Telephone Number

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **RESERVED** | **0074.02** |
| Form Label | Line Number | |
| **RESERVED** | | |

## Input Specification

## Output Specification - XML Format

Copy input element value exactly

Comment: This field is currently reserved.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-CARE-OF-NAME** | **0075.00** |

| Form Label | Line Number |
|---|---|
| **Plan Administrator's Care/Of Name** | **3a-CARE/OF NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/CareOfName** | **0075.00** | **Optional** in schema |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: Administrator (AdminType)

Acknowledgment Error Message:The value for the XML element Administrator/CareOfName in line 3a-CARE/OF NAME of Form 5500 is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-US-ADDRESS1** | **0076.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Street Address (or Foreign Street)** | **3a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0076.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-114 Form 5500, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine1 in line 3a-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-US-ADDRESS2** | **0077.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Street Address (or Foreign Street)** | **3a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0077.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine2 in line 3a-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-US-CITY** | **0078.00** |

| Form Label | Line Number |
|---|---|
| **Administrator City (or Foreign City)** | **3a-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0078.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-114 Form 5500, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a.

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/City in line 3a-CITY of Form 5500 is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-US-STATE** | **0079.00** |

| Form Label | Line Number |
|---|---|
| **Administrator State** | **3a-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0079.00** | **Required** in schema if **USAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS, MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Edit tests:

X-114 Form 5500, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a.

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/State in line 3a-STATE of Form 5500 is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-US-ZIP** | **0080.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Zip Code** | **3a-ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0080.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-114 Form 5500, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a.

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line 3a-ZIP of Form 5500 is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-FOREIGN-ADDRESS1** | **0081.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Street Address (or Foreign Street)** | **3a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0081.00** | **Required** in schema if **ForeignAddress** present |

Edit tests:

X-114 Form 5500, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine1 in line 3a-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-FOREIGN-ADDRESS2** | **0082.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Street Address (or Foreign Street)** | **3a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0082.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine2 in line 3a-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-FOREIGN-CITY** | **0083.00** |

| Form Label | Line Number |
|---|---|
| **Administrator's City (or Foreign City)** | **3a-City** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0083.00** | **Required** in schema if **ForeignAddress** present |

Edit tests:

X-114 Form 5500, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a.

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line 3a-City of Form 5500 is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-FOREIGN-PROV-STATE** | **0084.00** |

| Form Label | Line Number |
|---|---|
| **Administrator's State** | **3a - State** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0084.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line 3a - State of Form 5500 is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-FOREIGN-CNTRY** | **0085.00** |

| Form Label | Line Number |
|---|---|
| **Administrator's Foreign Mailing Country** | **3a-COUNTRY (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0085.00** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Edit tests:

X-114 Form 5500, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line 3a-COUNTRY (FOREIGN) of Form 5500 is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-FOREIGN-POSTAL-CD** | **0086.00** |

| Form Label | Line Number |
|---|---|
| **Administrator's Foreign Routing Code (Zip Code)** | **3a-ROUTING CODE (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0086.00** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/PostalCode in line 3a-ROUTING CODE (FOREIGN) of Form 5500 is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-EIN** | **0087.00** |

| Form Label | Line Number |
|---|---|
| **Administrator EIN** | **3b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/EIN** | **0087.00** | **Optional** in schema |

Edit tests:

P-226 The Plan Administrator's EIN on Form 5500, Part II, Line 3b cannot be blank. If the Plan Administrator's Name is the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a.

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: Administrator (AdminType)

Acknowledgment Error Message:The value for the XML element Administrator/EIN in line 3b of Form 5500 is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-PHONE-NUM** | **0088.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Telephone Number** | **3c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/PhoneNum** | **0088.00** | **Optional** in schema |

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

ParentInfo: Administrator (AdminType)

Acknowledgment Error Message: The value for the XML element Administrator/PhoneNum in line 3c of Form 5500 is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-PHONE-NUM-FOREIGN** | **0088.01** |

| Form Label | Line Number |
|---|---|
| **Administrator Telephone Number (Foreign)** | **3c (Foreign)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/ForeignPhoneNum** | **0088.01** | **Optional** in schema |

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

ParentInfo: Administrator (AdminType)

Acknowledgment Error Message:The value for the XML element Administrator/ForeignPhoneNum in line 3c (Foreign) of Form 5500 is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **LAST-RPT-SPONS-NAME** | **0089.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor Name From Last Return/Report** | **4a-NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LastRptSponsName** | **0089.00** | **Optional** in schema |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

Acknowledgment Error Message:The value for the XML element LastRptSponsName in line 4a-NAME of Form 5500 is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **LAST-RPT-SPONS-EIN** | **0090.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor EIN From Last Return/Report** | **4b-EIN** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LastRptSponsEIN** | **0090.00** | **Optional** in schema |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

Acknowledgment Error Message:The value for the XML element LastRptSponsEIN in line 4b-EIN of Form 5500 is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **LAST-RPT-PLAN-NUM** | **0091.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor Plan Number From Last Return/Report** | **4c-PN** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LastRptPlanNum** | **0091.00** | **Optional** in schema |

Valid values: 001-999

Schema Info: Type PNType minOccurs= 0; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

Acknowledgment Error Message:The value for the XML element LastRptPlanNum in line 4c-PN of Form 5500 is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-SIGNED-DATE** | **0092.00** |

| Form Label | Line Number |
|---|---|
| **Plan Administrator Signature Date** | **ADMINISTRATOR DATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/SignedDate** | **0092.00** | **Optional** in schema |

Edit tests:

X-001 Administrator signed name or signature date in the Filing Header does not match the Administrator signed name or signature date on the Form 5500.

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: AdminSignature (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element AdminSignature/SignedDate in line ADMINISTRATOR DATE of Form 5500 is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-MANUAL-SIGN-DATE** | **0092.01** |

| Form Label | Line Number |
|---|---|
| **Plan Administrator Signature Date (Manual)** | **ADMINISTRATOR DATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/ManualSignedDate** | **0092.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-125 | The filing has been signed using the E-Signature option for Service Providers, however, the Plan Administrator signed name and/or signature date has not been provided on the Form 5500. |
| X-127 | The date the Plan Administrator manually signed the Form 5500 using the E-Signature option may be invalid. Please verify and correct the date if needed. |

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: AdminSignature (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element AdminSignature/ManualSignedDate in line ADMINISTRATOR DATE of Form 5500 is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

Comment: If the filing is submitted under the e-signature alternative, this field shall contain the date the Form 5500 was manually signed by the Plan Administrator. Otherwise, this field should be blank. The time portion of the manual signed date field may be defaulted to 12:00 p.m.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-SIGNED-NAME** | **0093.00** |

| Form Label | Line Number |
|---|---|
| **Plan Administrator Typed Signature** | **ADMINISTRATOR TYPED NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/SignedName** | **0093.00** | **Optional** in schema |

Edit tests:

X-001 Administrator signed name or signature date in the Filing Header does not match the Administrator signed name or signature date on the Form 5500.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: AdminSignature (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element AdminSignature/SignedName in line ADMINISTRATOR TYPED NAME of Form 5500 is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **ADMIN-MANUAL-SIGNED-NAME** | **0093.01** |

| Form Label | Line Number |
|---|---|
| **Plan Administrator Typed Signature (Manual)** | **ADMINISTRATOR TYPED NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/ManualSignedName** | **0093.01** | **Optional** in schema |

Edit tests:

X-125 The filing has been signed using the E-Signature option for Service Providers, however, the Plan Administrator signed name and/or signature date has not been provided on the Form 5500.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: AdminSignature (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element AdminSignature/ManualSignedName in line ADMINISTRATOR TYPED NAME of Form 5500 is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

Comment: If the filing is submitted under the e-signature alternative, this field shall contain the name of the Plan Administrator who manually signed the Form 5500. Otherwise, this field should be blank.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-SIGNED-DATE** | **0094.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor Signature Date** | **SPONSOR DATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsSignature/SignedDate** | **0094.00** | **Optional** in schema |

Edit tests:

X-002 Sponsor signed name or signature date in the Filing Header does not match the Sponsor signed name or signature date on the Form 5500.

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: SponsSignature (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element SponsSignature/SignedDate in line SPONSOR DATE of Form 5500 is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SPONS-SIGNED-NAME** | **0095.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor Typed Signature** | **SPONSOR TYPED NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsSignature/SignedName** | **0095.00** | **Optional** in schema |

Edit tests:

X-002 Sponsor signed name or signature date in the Filing Header does not match the Sponsor signed name or signature date on the Form 5500.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: SponsSignature (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element SponsSignature/SignedName in line SPONSOR TYPED NAME of Form 5500 is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **DFE-SIGNED-DATE** | **0096.00** |

| Form Label | Line Number |
|---|---|
| **Signature of DFE - Date** | **DFE DATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeSignature/SignedDate** | **0096.00** | **Optional** in schema |

Edit tests:

X-003 DFE signed name or signature date in the Filing Header does not match the DFE signed name or signature date on the Form 5500.

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: DfeSignature (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element DfeSignature/SignedDate in line DFE DATE of Form 5500 is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **DFE-SIGNED-NAME** | **0097.00** |

| Form Label | Line Number |
|---|---|
| **DFE Typed Signature** | **DFE TYPED NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeSignature/SignedName** | **0097.00** | **Optional** in schema |

Edit tests:

X-003 DFE signed name or signature date in the Filing Header does not match the DFE signed name or signature date on the Form 5500.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: DfeSignature (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element DfeSignature/SignedName in line DFE TYPED NAME of Form 5500 is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-NAME** | **0097.01** |

| Form Label | Line Number |
|---|---|
| **Name of Preparer** | **PREPARER-NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Preparer/Name** | **0097.01** | **Optional** in schema |

Edit tests:

I-169 A preparer name was entered on Form 5500 but no preparer telephone number was entered.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: Preparer (PreparerType) minOccurs=0

Acknowledgment Error Message:The value for the XML element Preparer/Name in line PREPARER-NAME of Form 5500 is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-FIRM-NAME** | **0097.02** |

| Form Label | Line Number |
|---|---|
| **Name of Firm of Preparer** | **PREPARER-FIRM NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Preparer/FirmName** | **0097.02** | **Optional** in schema |

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: Preparer (PreparerType) minOccurs=0

Acknowledgment Error Message:The value for the XML element Preparer/FirmName in line PREPARER-FIRM NAME of Form 5500 is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-US-ADDRESS1** | **0097.03** |

| Form Label | Line Number |
|---|---|
| **Preparer Street Address (or Foreign Street)** | **PREPARER-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0097.03** | **Required** in schema if **USAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine1 in line PREPARER-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-US-ADDRESS2** | **0097.04** |

| Form Label | Line Number |
|---|---|
| **Preparer Street Address (or Foreign Street)** | **PREPARER-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0097.04** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine2 in line PREPARER-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-US-CITY** | **0097.05** |

| Form Label | Line Number |
|---|---|
| **Preparer City (or Foreign City)** | **PREPARER-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0097.05** | **Required** in schema if **USAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/City in line PREPARER-CITY of Form 5500 is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-US-STATE** | **0097.06** |

| Form Label | Line Number |
|---|---|
| **Preparer State** | **PREPARER-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0097.06** | **Required** in schema if **USAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS,MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/State in line PREPARER-STATE of Form 5500 is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-US-ZIP** | **0097.07** |

| Form Label | Line Number |
|---|---|
| **Preparer Zip Code** | **PREPARER-ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0097.07** | **Required** in schema if **USAddress** present |

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line PREPARER-ZIP of Form 5500 is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-FOREIGN-ADDRESS1** | **0097.08** |

| Form Label | Line Number |
|---|---|
| **Preparer Street Address (or Foreign Street)** | **PREPARER-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0097.08** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine1 in line PREPARER-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-FOREIGN-ADDRESS2** | **0097.09** |

| Form Label | Line Number |
|---|---|
| **Preparer Street Address (or Foreign Street)** | **PREPARER-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0097.09** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine2 in line PREPARER-STREET of Form 5500 is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-FOREIGN-CITY** | **0097.10** |

| Form Label | Line Number |
|---|---|
| **Preparer City (or Foreign City)** | **PREPARER-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0097.10** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line PREPARER-CITY of Form 5500 is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-FOREIGN-PROV-STATE** | **0097.11** |

| Form Label | Line Number |
|---|---|
| **Preparer State** | **PREPARER-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0097.11** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line PREPARER-STATE of Form 5500 is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-FOREIGN-CNTRY** | **0097.12** |

| Form Label | Line Number |
|---|---|
| **Preparer Foreign Mailing Country** | **PREPARER-COUNTRY (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0097.12** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line PREPARER-COUNTRY (FOREIGN) of Form 5500 is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-FOREIGN-POSTAL-CD** | **0097.13** |

| Form Label | Line Number |
|---|---|
| **Preparer Foreign Routing Code (Zip Code)** | **PREPARER-ROUTING CODE (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0097.13** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/PostalCode in line PREPARER-ROUTING CODE (FOREIGN) of Form 5500 is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-PHONE-NUM** | **0097.14** |

| Form Label | Line Number |
|---|---|
| **Preparer Telephone Number** | **PREPARER-TELEPHONE NUMBER** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Preparer/PhoneNum** | **0097.14** | **Optional** in schema |

Edit tests:

I-169 A preparer name was entered on Form 5500 but no preparer telephone number was entered.

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

ParentInfo: Preparer (PreparerType) minOccurs=0

Acknowledgment Error Message:The value for the XML element Preparer/PhoneNum in line PREPARER-TELEPHONE NUMBER of Form 5500 is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PREPARER-PHONE-NUM-FOREIGN** | **0097.15** |

| Form Label | Line Number |
|---|---|
| **Telephone Number (Foreign)** | **PREPARER-TELEPHONE NUMBER (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Preparer/ForeignPhoneNum** | **0097.15** | **Optional** in schema |

Edit tests:

I-169 A preparer name was entered on Form 5500 but no preparer telephone number was entered.

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

ParentInfo: Preparer (PreparerType) minOccurs=0

Acknowledgment Error Message:The value for the XML element Preparer/ForeignPhoneNum in line PREPARER-TELEPHONE NUMBER (FOREIGN) of Form 5500 is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **TOT-PARTCP-BOY-CNT** | **0098.00** |

| Form Label | Line Number |
|---|---|
| **Total number of participants at beginning of year** | **5** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotPartcpBoyCnt** | **0098.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| P-230 | Schedule H must be provided when Form 5500, Line 5 exceeds 120. |
| P-356 | Form 5500, Line 5 cannot be blank. |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element TotPartcpBoyCnt in line 5 of Form 5500 is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **TOT-ACT-PARTCP-BOY-CNT** | **0098.01** |

| Form Label | Line Number |
|---|---|
| **Total active participants at beginning of year** | **6a(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotActPartcpBoyCnt** | **0098.01** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element TotActPartcpBoyCnt in line 6a(1) of Form 5500 is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **TOT-ACTIVE-PARTCP-CNT** | **0099.00** |

| Form Label | Line Number |
|---|---|
| **Active Participants - EOY** | **6a(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotActivePartcpCnt** | **0099.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-725MB | You have attached a Schedule MB for a plan that has not indicated a resolution to terminate on Schedule H, Line 5a. However, Schedule MB, Line 8b(2) is not checked "Yes" indicating a Schedule of Active Participants is required although active participants are reported on the Form 5500, Line 6a(2) and the Schedule MB, Line 2b(3)(c)(1). Review the instructions for Schedule MB, Line 8b(2) and make any necessary corrections. |
| P-231 | Form 5500, Line 6d is blank or does not equal the sum of Lines 6a(2), 6b, and 6c. |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element TotActivePartcpCnt in line 6a(2) of Form 5500 is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **RTD-SEP-PARTCP-RCVG-CNT** | **0100.00** |

| Form Label | Line Number |
|---|---|
| **Retired or Separated Participants Receiving Benefits** | **6b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **RtdSepPartcpRcvgCnt** | **0100.00** | **Optional** in schema |

Edit tests:

P-231 Form 5500, Line 6d is blank or does not equal the sum of Lines 6a(2), 6b, and 6c.

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element RtdSepPartcpRcvgCnt in line 6b of Form 5500 is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **RTD-SEP-PARTCP-FUT-CNT** | **0101.00** |

| Form Label | Line Number |
|---|---|
| **Other Retired or Separated Vested Participants** | **6c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **RtdSepPartcpFutCnt** | **0101.00** | **Optional** in schema |

Edit tests:

P-231 Form 5500, Line 6d is blank or does not equal the sum of Lines 6a(2), 6b, and 6c.

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element RtdSepPartcpFutCnt in line 6c of Form 5500 is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SUBTL-ACT-RTD-SEP-CNT** | **0102.00** |

| Form Label | Line Number |
|---|---|
| **Subtotal of 6a, 6b, and 6c** | **6d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SubtlActRtdSepCnt** | **0102.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-231 | Form 5500, Line 6d is blank or does not equal the sum of Lines 6a(2), 6b, and 6c. |
| P-232 | Form 5500, Line 6f is blank or does not equal the sum of Lines 6d and 6e. |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element SubtlActRtdSepCnt in line 6d of Form 5500 is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 6a(2), 6b, and 6c.” - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **BENEF-RCVG-BNFT-CNT** | **0103.00** |

| Form Label | Line Number |
|---|---|
| **Deceased Participants Whose Beneficiaries are Receiving/Entitled to Benefits** | **6e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BenefRcvgBnftCnt** | **0103.00** | **Optional** in schema |

Edit tests:

P-232 Form 5500, Line 6f is blank or does not equal the sum of Lines 6d and 6e.

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element BenefRcvgBnftCnt in line 6e of Form 5500 is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **TOT-ACT-RTD-SEP-BENEF-CNT** | **0104.00** |

| Form Label | Line Number |
|---|---|
| **Total of 6d and 6e** | **6f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotActRtdSepBenefCnt** | **0104.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-215 | Form 5500, Line B (Final Return/Report) is checked, however the criteria for termination have not been met. Review the instructions for filing a final return. |
| P-232 | Form 5500, Line 6f is blank or does not equal the sum of Lines 6d and 6e. |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element TotActRtdSepBenefCnt in line 6f of Form 5500 is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 6d and 6e - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **PARTCP-ACCOUNT-BAL-CNT** | **0105.00** |

| Form Label | Line Number |
|---|---|
| **Number of Participants With Account Balances** | **6g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartcpAccountBalCnt** | **0105.00** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element PartcpAccountBalCnt in line 6g of Form 5500 is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SEP-PARTCP-PARTL-VSTD-CNT** | **0106.00** |

| Form Label | Line Number |
|---|---|
| **Participants That Terminated Employment With Accrued Pension Benefits** | **6h** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SepPartcpPartlVstdCnt** | **0106.00** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element SepPartcpPartlVstdCnt in line 6h of Form 5500 is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **CONTRIB-EMPLRS-CNT** | **0107.00** |

| Form Label | Line Number |
|---|---|
| **Total number of contributing employers** | **7** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ContribEmployersCnt** | **0107.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-633 | Form 5500, Line A indicates a multiemployer plan, but Line 7 is blank. |
| B-634 | Form 5500, Line 7 is not blank and Line A indicates that the plan is not a multiemployer plan. |
| B-674 | Schedule R, Line 13a cannot be blank when Form 5500, Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit) and Form 5500, Line 7 is less than 20. |

Schema Info: Type Count4Type minOccurs= 0; maxOccurs= 1

Type Info: Count4Type - simpleType [4-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=4

Acknowledgment Error Message:The value for the XML element ContribEmployersCnt in line 7 of Form 5500 is invalid for the datatype Count4Type. Valid values for this datatype include unsigned integers up to a maximum of 9999 (4 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 9999 (4 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **TYPE-PENSION-BNFT-CODE** | **0108.00** |

| Form Label | Line Number |
|---|---|
| **Pension Benefit Codes** | **8a-CODES** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionCodeTable/TypePensionBnftCode** | **0108.00** | **Required** in schema if **PensionCodeTable** present |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-601MB | Schedule MB is attached, but the filing attachments do not include the Summary of Plan Provisions (Attachment[AttachmentTypeCode ='PlanProvisions']) and the Summary of Actuarial Methods and Assumptions (Attachment[AttachmentTypeCode ='ActrlAssmptnMthds']). |
| B-601SB | Schedule SB is attached, but the filing attachments do not include the Summary of Plan Provisions (Attachment[AttachmentTypeCode ='PlanProvisions']) and the Summary of Actuarial Methods and Assumptions (Attachment[AttachmentTypeCode ='ActrlAssmptnMthds']). |
| B-624SB | Schedule SB, Line 22 contains a value less than 25. This is not in the normally expected range for this item. |
| B-674 | Schedule R, Line 13a cannot be blank when Form 5500, Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit) and Form 5500, Line 7 is less than 20. |
| B-692SB | Schedule R, Line 3 cannot be blank when Form 5500, Line 8a contains "1x" (Defined Benefit). |
| B-693 | Schedule R, Line 9 cannot be blank when Form 5500, Line 8a contains "1x" (Defined Benefit). |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| B-703MB | A Schedule MB has been provided with a Form 5500, but the plan has not been identified as either a defined benefit or defined contribution plan on Line 8a of the Form 5500. Enter all appropriate Plan Characteristic codes on the Form 5500, Line 8a. |
| B-710 | Schedule H, Line 5c or Schedule I, Line 5c is blank and Form 5500, Line 8a contains "1x" (Defined Benefit plan). Please review the characteristics codes in Line 8a of the Form 5500 or complete the coverage question in Line 5c of the Schedule H or Schedule I. |
| B-720MB | Schedule MB, Line 1d(2)(b) is not greater than zero when Lines 1b(1) and 2b(3)(c)(1) are greater than zero and Form 5500, Line 8a does not contain '1I'. |
| I-123 | Schedule R, Part II, Lines 6a and 6b are blank and Form 5500, Line 8a contains "2B" or "2C." |
| I-144 | Schedule R, Line 16a is greater than zero and Line 16b is blank and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit). |
| I-145 | Schedule R, Line 17 is checked and Asset Liabilities Transfer (Attachment[AttachmentTypeCode ='SchRAssetLiabTransfer']) is not attached and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit). |
| I-147 | Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H. |
| I-151 | Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit). |
| I-154MB | Schedule MB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A multiemployer plan is checked. |
| I-154SB | Schedule SB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A, single-employer plan or multiple-employer plan is checked. |
| I-157 | Schedule R, Line 5 is completed and Form 5500, Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit). |
| J-503 | Form 5500, Line 8a cannot contain an entry when Form 5500, Line 1b is greater than 500. If plan number is correct, remove pension benefit codes from Line 8a and enter welfare benefit codes in Line 8b from the instructions. |
| J-509 | No Plan Characteristic codes have been entered on Form 5500, Line 8a or 8b. Pension and/or Welfare codes must be provided. |

| | |
|---|---|
| P-215 | Form 5500, Line B (Final Return/Report) is checked, however the criteria for termination have not been met. Review the instructions for filing a final return. |
| P-217 | Form 5500, Line 8a (Plan Characteristic Codes) cannot be missing or invalid when the Plan Number (Line 1b) is less than 501. Refer to the Form 5500 instructions for a complete list of valid Pension Benefit Codes. |
| P-234 | Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated. |
| P-290 | Schedule H, Line 21(2)(b) indicates a transfer amount greater than $5000, but Schedule H, Line 5b(1) is blank. |
| P-321 | A Plan Name, EIN, and PN must be provided for each Plan Transfer listed in Schedule H Line 5b. |
| P-373 | Schedule H, Part IV, Line 5b(1), 5b(2) and/or 5b(3) is blank and you have indicated on Schedule H, Part II, Line 2l(2) that you transferred assets/liabilities from the plan. Please review your responses to Lines 2l(2) and 5b of the Schedule H and provide the corrected information. |
| P-389 | The EIN and PN provided on Schedule D Part 1 (c) cannot be the same as the EIN and PN provided on the Form 5500 Lines 1b and 2b. |
| X-121 | Schedule H, Line 4m cannot be blank. |
| X-122 | Schedule I, Line 4m cannot be blank. |

Schema Info: Type TypePensionBnftCodeType minOccurs= 1; maxOccurs= 20

Type Info: TypePensionBnftCodeType - simpleType [Allowed 2-char pension codes]

Base: StringType

Restrictions: Patterns: [1-3][A-Z]

ParentInfo: PensionCodeTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element PensionCodeTable/TypePensionBnftCode in line 8a-CODES of Form 5500 is invalid for the datatype TypePensionBnftCodeType. Valid values for this datatype include 2-character codes where the first character is 1-3 and the second character is A-Z.

## Output Specification - XML Format

Copy input element value exactly

IFILE Auto-Calculated Requirements: Automatically formatted as upper-case

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **TYPE-WELFARE-BNFT-CODE** | **0109.00** |

| Form Label | Line Number |
|---|---|
| **Welfare Benefit Codes** | **8b-CODES** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WelfareCodeTable/TypeWelfareBnftCode** | **0109.00** | **Required** in schema if **WelfareCodeTable** present |

Edit tests:

| | |
|---|---|
| J-509 | No Plan Characteristic codes have been entered on Form 5500, Line 8a or 8b. Pension and/or Welfare codes must be provided. |
| P-359 | Welfare benefit code(s) on Form 5500 line 8b are either missing or invalid and Line 1b Plan Number is greater than 500. Refer to the Form 5500 instructions for a complete list of valid Welfare Benefit Codes. |
| P-389 | The EIN and PN provided on Schedule D Part 1 (c) cannot be the same as the EIN and PN provided on the Form 5500 Lines 1b and 2b. |

Schema Info: Type TypeWelfareBnftCodeType minOccurs= 1; maxOccurs= 20

Type Info: TypeWelfareBnftCodeType - simpleType [Allowed 2-char welfare codes]

Base: StringType

Restrictions: Patterns: 4[A-Z]

ParentInfo: WelfareCodeTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WelfareCodeTable/TypeWelfareBnftCode in line 8b-CODES of Form 5500 is invalid for the datatype TypeWelfareBnftCodeType. Valid values for this datatype include 2-character codes where the first character is 4 and the second character is A-Z.

## Output Specification - XML Format

Copy input element value exactly

IFILE Auto-Calculated Requirements: Automatically formatted as upper-case

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **FUNDING-INSURANCE-IND** | **0110.00** |

| Form Label | Line Number |
|---|---|
| **Plan Funding Arrangement** | **9a(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FundingArrangement/InsuranceInd** | **0110.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-622MB | Schedule MB, Line 1a equals the Filing Header Plan Year Begin date, but, either Line 1b(1) is less than 98 percent or greater than 102% of the value of Line 2a and Form 5500, Lines 9a(1), 9a (2), 9b(1), and 9b(2) are not checked or at least one of Schedule MB Lines 1b(1) or 2a are blank. |
| I-154MB | Schedule MB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A multiemployer plan is checked. |
| I-154SB | Schedule SB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A, single-employer plan or multiple-employer plan is checked. |
| J-504 | Form 5500, Line 9a must contain an entry. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| P-236 | Form 5500, Line 9a(1) and/or Line 9a(2) must be checked, when Schedule H Line 1c(10)(a) or Line 1c(10)(b) indicates an amount. |
| P-265 | Form 5500, Line 9a(1) and/or Line 9b(1) must be checked when Schedule H Line 1c(14)(a) or Line 1c(14)(b) indicates an amount. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: FundingArrangement (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element FundingArrangement/InsuranceInd in line 9a (1) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **FUNDING-SEC412-IND** | **0111.00** |

| Form Label | Line Number |
|---|---|
| **Plan Funding Arrangement** | **9a(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FundingArrangement/CdSection412Ind** | **0111.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-622MB | Schedule MB, Line 1a equals the Filing Header Plan Year Begin date, but, either Line 1b(1) is less than 98 percent or greater than 102% of the value of Line 2a and Form 5500, Lines 9a(1), 9a (2), 9b(1), and 9b(2) are not checked or at least one of Schedule MB Lines 1b(1) or 2a are blank. |
| I-154MB | Schedule MB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A multiemployer plan is checked. |
| I-154SB | Schedule SB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A, single-employer plan or multiple-employer plan is checked. |
| J-504 | Form 5500, Line 9a must contain an entry. |
| P-215 | Form 5500, Line B (Final Return/Report) is checked, however the criteria for termination have not been met. Review the instructions for filing a final return. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| P-236 | Form 5500, Line 9a(1) and/or Line 9a(2) must be checked, when Schedule H Line 1c(10)(a) or Line 1c(10)(b) indicates an amount. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: FundingArrangement (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element FundingArrangement/CdSection412Ind in line 9a(2) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **FUNDING-TRUST-IND** | **0112.00** |

| Form Label | Line Number |
|---|---|
| **Plan Funding Arrangement** | **9a(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FundingArrangement/TrustInd** | **0112.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| J-504 | Form 5500, Line 9a must contain an entry. |
| P-234 | Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| I-154MB | Schedule MB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A multiemployer plan is checked. |
| I-154SB | Schedule SB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A, single-employer plan or multiple-employer plan is checked. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: FundingArrangement (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element FundingArrangement/TrustInd in line 9a(3) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **FUNDING-GEN-ASSET-IND** | **0113.00** |

| Form Label | Line Number |
|---|---|
| **Plan Funding Arrangement** | **9a(4)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FundingArrangement/GeneralAssetInd** | **0113.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| J-504 | Form 5500, Line 9a must contain an entry. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| I-154MB | Schedule MB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A multiemployer plan is checked. |
| I-154SB | Schedule SB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A, single-employer plan or multiple-employer plan is checked. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: FundingArrangement (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element FundingArrangement/GeneralAssetInd in line 9a(4) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **BENEFIT-INSURANCE-IND** | **0114.00** |

| Form Label | Line Number |
|---|---|
| **Plan Benefit Arrangement** | **9b(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BenefitArrangement/InsuranceInd** | **0114.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-622MB | Schedule MB, Line 1a equals the Filing Header Plan Year Begin date, but, either Line 1b(1) is less than 98 percent or greater than 102% of the value of Line 2a and Form 5500, Lines 9a(1), 9a (2), 9b(1), and 9b(2) are not checked or at least one of Schedule MB Lines 1b(1) or 2a are blank. |
| J-505 | Form 5500, Line 9b must contain an entry. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| P-265 | Form 5500, Line 9a(1) and/or Line 9b(1) must be checked when Schedule H Line 1c(14)(a) or Line 1c(14)(b) indicates an amount. |
| P-285 | Benefit Payments on Schedule H Line 2e(2)(a) (indicating insurance arrangement) equals an amount other than zero, but Form 5500, Line 9b(1) is not checked. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: BenefitArrangement (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element BenefitArrangement/InsuranceInd in line 9b (1) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **BENEFIT-SEC412-IND** | **0115.00** |

| Form Label | Line Number |
|---|---|
| **Plan Benefit Arrangement** | **9b(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BenefitArrangement/CdSection412Ind** | **0115.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-622MB | Schedule MB, Line 1a equals the Filing Header Plan Year Begin date, but, either Line 1b(1) is less than 98 percent or greater than 102% of the value of Line 2a and Form 5500, Lines 9a(1), 9a (2), 9b(1), and 9b(2) are not checked or at least one of Schedule MB Lines 1b(1) or 2a are blank. |
| J-505 | Form 5500, Line 9b must contain an entry. |
| P-215 | Form 5500, Line B (Final Return/Report) is checked, however the criteria for termination have not been met. Review the instructions for filing a final return. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: BenefitArrangement (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element BenefitArrangement/CdSection412Ind in line 9b(2) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **BENEFIT-TRUST-IND** | **0116.00** |

| Form Label | Line Number |
|---|---|
| **Plan Benefit Arrangement** | **9b(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BenefitArrangement/TrustInd** | **0116.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| J-505 | Form 5500, Line 9b must contain an entry. |
| P-234 | Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: BenefitArrangement (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element BenefitArrangement/TrustInd in line 9b(3) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **BENEFIT-GEN-ASSET-IND** | **0117.00** |

| Form Label | Line Number |
|---|---|
| **Plan Benefit Arrangement** | **9b(4)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BenefitArrangement/GeneralAssetInd** | **0117.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| J-505 | Form 5500, Line 9b must contain an entry. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: BenefitArrangement (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element BenefitArrangement/GeneralAssetInd in line 9b(4) of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SCH-R-ATTACHED-IND** | **0118.00** |

| Form Label | Line Number |
|---|---|
| **Schedule R Attached Indicator** | **10a(1) BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchRAttachedInd** | **0118.00** | **Optional** in schema |

Edit tests:

X-009 Either Form 5500, Line 10a(1) Box is checked and no Schedule R is provided, or Schedule R is provided and Form 5500, Line 10a(1) Box is not checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element SchRAttachedInd in line 10a(1) BOX of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SCH-MB-ATTACHED-IND** | **0119.00** |

| Form Label | Line Number |
|---|---|
| **Schedule MB Attached Indicator** | **10a(2) BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchMBAttachedInd** | **0119.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| B-703MB | A Schedule MB has been provided with a Form 5500, but the plan has not been identified as either a defined benefit or defined contribution plan on Line 8a of the Form 5500. Enter all appropriate Plan Characteristic codes on the Form 5500, Line 8a. |
| X-010MB | Either Form 5500, Line 10a(2) Box is checked and no Schedule MB is provided, or Schedule MB is provided and Form 5500, Line 10a(2) Box is not checked. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element SchMBAttachedInd in line 10a(2) BOX of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SCH-SB-ATTACHED-IND** | **0120.00** |

| Form Label | Line Number |
|---|---|
| **Schedule SB Attached Indicator** | **10a(3) BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchSBAttachedInd** | **0120.00** | **Optional** in schema |

Edit tests:

X-010SB Either Form 5500, Line 10a(3) Box is checked and no Schedule SB is provided, or Schedule SB is provided and Form 5500, Line 10a(3) Box is not checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element SchSBAttachedInd in line 10a(3) BOX of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SCH-H-ATTACHED-IND** | **0121.00** |

| Form Label | Line Number |
|---|---|
| **Schedule H Attached Indicator** | **10b(1) BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchHAttachedInd** | **0121.00** | **Optional** in schema |

Edit tests:

X-013 Either Form 5500, Line 10b(1) Box is checked and no Schedule H is provided, or Schedule H is provided and Form 5500, Line 10b(1) Box is not checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element SchHAttachedInd in line 10b(1) BOX of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SCH-I-ATTACHED-IND** | **0122.00** |

| Form Label | Line Number |
|---|---|
| **Schedule I Attached Indicator** | **10b(2) BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchIAttachedInd** | **0122.00** | **Optional** in schema |

Edit tests:

X-014 Either Form 5500, Line 10b(2) Box is checked and no Schedule I is provided, or Schedule I is provided and Form 5500, Line 10b(2) Box is not checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element SchIAttachedInd in line 10b(2) BOX of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SCH-A-ATTACHED-IND** | **0123.00** |

| Form Label | Line Number |
|---|---|
| **Schedule A Attached Indicator** | **10b(3) BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchAAttachedInd** | **0123.00** | **Optional** in schema |

Edit tests:

X-015 Either Form 5500, Line 10b(3) Box is checked and no Schedule A is provided, or Schedule A is provided and Form 5500, Line 10b(3) Box is not checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element SchAAttachedInd in line 10b(3) BOX of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **NUM-SCH-A-ATTACHED-CNT** | **0124.00** |

| Form Label | Line Number |
|---|---|
| **Schedule A Count** | **10b(3) COUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NumSchAAttachedCnt** | **0124.00** | **Optional** in schema |

Edit tests:

P-237 Form 5500, Line 10b(3) does not equal the number of Schedule(s) A attached.

Schema Info: Type Count4Type minOccurs= 0; maxOccurs= 1

Type Info: Count4Type - simpleType [4-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=4

Acknowledgment Error Message:The value for the XML element NumSchAAttachedCnt in line 10b(3) COUNT of Form 5500 is invalid for the datatype Count4Type. Valid values for this datatype include unsigned integers up to a maximum of 9999 (4 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 9999 (4 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SCH-C-ATTACHED-IND** | **0125.00** |

| Form Label | Line Number |
|---|---|
| **Schedule C Attached Indicator** | **10b(4) BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchCAttachedInd** | **0125.00** | **Optional** in schema |

Edit tests:

X-017 Either Form 5500, Line 10b(4) Box is checked and no Schedule C is provided, or Schedule C is provided and Form 5500, Line 10b(4) Box is not checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element SchCAttachedInd in line 10b(4) BOX of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SCH-D-ATTACHED-IND** | **0126.00** |

| Form Label | Line Number |
|---|---|
| **Schedule D Attached Indicator** | **10b(5) BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchDAttachedInd** | **0126.00** | **Optional** in schema |

Edit tests:

X-018 Either Form 5500, Line 10b(5) Box is checked and no Schedule D is provided, or Schedule D is provided and Form 5500, Line 10b(5) Box is not checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element SchDAttachedInd in line 10b(5) BOX of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SCH-G-ATTACHED-IND** | **0127.00** |

| Form Label | Line Number |
|---|---|
| **Schedule G Attached Indicator** | **10b(6) BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchGAttachedInd** | **0127.00** | **Optional** in schema |

Edit tests:

X-019 Either Form 5500, Line 10b(6) Box is checked and no Schedule G is provided, or Schedule G is provided and Form 5500, Line 10b(6) Box is not checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element SchGAttachedInd in line 10b(6) BOX of Form 5500 is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **SUBJ-M1-FILING-REQ-IND** | **0127.01** |

| Form Label | Line Number |
|---|---|
| **Subject to Form M-1 Filing Requirement** | **11a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SubjM1FilingRqmtInd** | **0127.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-391 | Form 5500, Line 11b is blank and Line 11a contains "Yes". |
| P-392 | Form 5500, Line 11c is blank and Line 11a contains "Yes". |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element SubjM1FilingRqmtInd in line 11a of Form 5500 is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **COMPLIANCE-M1-FILING-REQ-IND** | **0127.02** |

| Form Label | Line Number |
|---|---|
| **Compliance with Form M-1 Filing Requirement** | **11b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ComplianceM1FilingRqmtInd** | **0127.02** | **Optional** in schema |

Edit tests:

P-391 Form 5500, Line 11b is blank and Line 11a contains "Yes".

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ComplianceM1FilingRqmtInd in line 11b of Form 5500 is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500** | **M1-RECEIPT-CONFIRMATION-CODE** | **0127.03** |

| Form Label | Line Number |
|---|---|
| **Form M-1 Receipt Confirmation Code** | **11c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **M1ReceiptConfirmationCode** | **0127.03** | **Optional** in schema |

Edit tests:

P-392 Form 5500, Line 11c is blank and Line 11a contains "Yes".

Schema Info: Type M1RcptConfirmationCodeType minOccurs= 0; maxOccurs= 1

Type Info: M1RcptConfirmationCodeType - simpleType [12-digit numeric code]

Base: IntegerNNType

Restrictions: totalDigits=12

Acknowledgment Error Message:The value for the XML element M1ReceiptConfirmationCode in line 11c of Form 5500 is invalid for the datatype M1RcptConfirmationCodeType. Valid values for this datatype include numeric strings of exactly 12 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-YEAR-BEGIN-DATE** | **0128.00** |

| Form Label | Line Number |
|---|---|
| **Plan Year Beginning Date** | **PLAN YEAR BEGIN** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearBeginDate** | **0128.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| P-209SF | Form 5500-SF Plan Year End Date cannot be earlier than the Plan Year Begin Date or the difference cannot exceed 12 months. |
| X-008SF | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF. |
| X-027MB | The Plan Year Begin Date on Schedule MB must match the Plan Year Begin Date on Form 5500 or the Plan Year Begin Date on Form 5500-SF. |
| X-027SB | The Plan Year Begin Date on Schedule SB must match the Plan Year Begin Date on Form 5500 or the Plan Year Begin Date on Form 5500-SF. |
| X-031MB | Line 1a of Schedule MB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF. |
| X-031SB | Line 1 of Schedule SB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF. |

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearBeginDate in line PLAN YEAR BEGIN of Form 5500-SF is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TAX-PRD** | **0129.00** |

| Form Label | Line Number |
|---|---|
| **Plan Year Ending Date** | **PLAN YEAR END** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearEndDate** | **0129.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| P-209SF | Form 5500-SF Plan Year End Date cannot be earlier than the Plan Year Begin Date or the difference cannot exceed 12 months. |
| X-004SF | The Effective Date of the Plan on Form 5500-SF, Line 1c is not valid. |
| X-008SF | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF. |
| X-028MB | The Plan Year End Date on Schedule MB must match the Plan Year End Date on Form 5500 or the Plan Year End Date on Form 5500-SF. |
| X-028SB | The Plan Year End Date on Schedule SB must match the Plan Year End Date on Form 5500 or the Plan Year End Date on Form 5500-SF. |
| X-031MB | Line 1a of Schedule MB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF. |
| X-031SB | Line 1 of Schedule SB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF. |
| X-127SF | The date the Plan Administrator manually signed the Form 5500-SF under the E-Signature option may be invalid. Please verify and correct the date if needed. |

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearEndDate in line PLAN YEAR END of Form 5500-SF is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in "MM/DD/YYYY" format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY." This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-ENTITY-CD** | **0130.00** |

| Form Label | Line Number |
|---|---|
| **Entity Type** | **A** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TypePlanEntityCd** | **0130.00** | **Optional** in schema |

Valid values: 1=Single-employer plan; 2=Multiple-employer plan (not multiemployer); 3=One-participant plan; 4=Foreign plan

Edit tests:

| | |
|---|---|
| B-607SF | Schedule SB, Line E, Single Employer is checked and Form 5500-SF, Line A Single Employer is not checked, or Schedule SB, Line E Multiple A or Multiple B is checked and Form 5500-SF, Line A Multiple Employer is not checked. |
| P-210SF | Entity Type on Form 5500-SF Line A is blank. Line A must contain an entry. |
| P-393SF | Form 5500-SF, Line A indicates that this is a Multiple Employer plan, but the Participating Employer (Attachment [AttachmentTypeCode='CSECParticipatingEmployer'] ) is not attached. |
| X-115SF | Form 5500-SF, Line 9a cannot contain "2I" when Box A (one-participant plan) is checked. |

Schema Info: Type SFTypePlanEntityCodeType minOccurs= 0; maxOccurs= 1

Type Info: SFTypePlanEntityCodeType - simpleType [ 1=Single-employer plan; 2=Multiple-employer plan (not multiemployer); 3=One-participant plan; 4=Foreign plan]

Base: Enum1To4Type

Restrictions: None

Acknowledgment Error Message:The value for the XML element TypePlanEntityCd in line A of Form 5500-SF is invalid for the datatype SFTypePlanEntityCodeType. Valid values for this datatype include 1, 2, 3, or 4.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-INITIAL-FILING-IND** | **0131.00** |

| Form Label | Line Number |
|---|---|
| **Type of Filing** | **B (first return/report)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InitialFilingInd** | **0131.00** | **Optional** in schema |

Valid values: 1=First return/report filed for the plan

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element InitialFilingInd in line B (first return/report) of Form 5500-SF is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-AMENDED-IND** | **0132.00** |

| Form Label | Line Number |
|---|---|
| **Type of Filing** | **B (amended filing)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AmendedInd** | **0132.00** | **Optional** in schema |

Edit tests:

X-008SF Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element AmendedInd in line B (amended filing) of Form 5500-SF is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FINAL-FILING-IND** | **0133.00** |

| Form Label | Line Number |
|---|---|
| **Type of Filing** | **B (final filing)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FinalFilingInd** | **0133.00** | **Optional** in schema |

Edit tests:

P-215SF Form 5500-SF, Line B (Final Return/Report) is checked, however the criteria for termination have not been met. Review the instructions for filing a final return.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element FinalFilingInd in line B (final filing) of Form 5500-SF is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SHORT-PLAN-YR-IND** | **0134.00** |

| Form Label | Line Number |
|---|---|
| **Type of Filing** | **B (short plan year filing)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ShortPlanYrInd** | **0134.00** | **Optional** in schema |

Edit tests:

X-034SF Either Form 5500-SF, Line B4 (short plan year filing) is checked, but the Plan Year End minus the Plan Year Begin date is not less than 12 months or Form 5500-SF, Line B4 (short plan year filing) is not checked, but the Plan Year End minus the Plan Year Begin date is less than 12 months.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ShortPlanYrInd in line B (short plan year filing) of Form 5500-SF is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-5558-APPLICATION-FILED-IND** | **0135.00** |

| Form Label | Line Number |
|---|---|
| **Filing under Form 5558 extension - Check Box C (Form 5558)** | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Form5558ApplicationFiledInd** | **0135.00** | **Optional** in schema |

Edit tests:

I-101SF The Form 5500-SF Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500-SF, Part I, Line C if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element Form5558ApplicationFiledInd in line C (Form 5558) of Form 5500-SF is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-EXT-AUTOMATIC-IND** | **0136.00** |

| Form Label | Line Number |
|---|---|
| **Filing under automatic extension - Check Box C (automatic extension)** | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ExtAutomaticInd** | **0136.00** | **Optional** in schema |

Edit tests:

I-101SF The Form 5500-SF Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500-SF, Part I, Line C if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ExtAutomaticInd in line C (automatic extension) of Form 5500-SF is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-DFVC-PROGRAM-IND** | **0137.00** |

| Form Label | Line Number |
|---|---|
| **Filing under DFVC program - Check Box** | **C (DFVC program)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DFVCProgramInd** | **0137.00** | **Optional** in schema |

Edit tests:

I-101SF The Form 5500-SF Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500-SF, Part I, Line C if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element DFVCProgramInd in line C (DFVC program) of Form 5500-SF is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-EXT-SPECIAL-IND** | **0138.00** |

| Form Label | Line Number |
|---|---|
| **Filing under special extension - Check Box** | **C (special extension)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ExtSpecialInd** | **0138.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-101SF | The Form 5500-SF Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500-SF, Part I, Line C if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late. |
| X-117SF | Form 5500-SF, Part I, Line C (special extension) is checked, but Line C (description) is blank. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ExtSpecialInd in line C (special extension) of Form 5500-SF is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-EXT-SPECIAL-TEXT** | **0139.00** |

| Form Label | Line Number |
|---|---|
| **Filing Under An Extension Of Time - Check Box** | **C (special extension text)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ExtSpecialText** | **0139.00** | **Optional** in schema |

Edit tests:

X-117SF  Form 5500-SF, Part I, Line C (special extension) is checked, but Line C (description) is blank.

Schema Info: Type String35Type  minOccurs= 0; maxOccurs= 1

Type Info: String35Type - simpleType [35 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=35

Acknowledgment Error Message:The value for the XML element ExtSpecialText in line C (special extension text) of Form 5500-SF is invalid for the datatype String35Type. Valid values for this datatype include any string of up to 35 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-NAME** | **0140.00** |

| Form Label | Line Number |
|---|---|
| **Name of Plan** | **1a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanName** | **0140.00** | **Required** in schema |

Schema Info: Type PlanNameType minOccurs= 1; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

Acknowledgment Error Message:The value for the XML element PlanName in line 1a of Form 5500-SF is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-NUM** | **0141.00** |

| Form Label | Line Number |
|---|---|
| **Three Digit Plan Number** | **1b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsorPlanNum** | **0141.00** | **Required** in schema |

Valid values: 001-999

Edit tests:

| | |
|---|---|
| J-501SF | Form 5500-SF, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Form 5500-SF, Part VII, Line 13c (EIN and PN). Assets and/or Liabilities cannot be transferred to the same plan. |
| J-503SF | Form 5500-SF, Line 9a cannot contain an entry when Form 5500-SF, Line 1b is greater than 500. If plan number is correct, remove pension benefit codes from Line 9a and enter welfare benefit codes in Line 9b from the instructions. |
| P-217SF | Form 5500-SF, Line 9a (Plan Characteristic Codes) cannot be missing or invalid when the Plan Number (Line 1b) is less than 501. Refer to the instructions for a complete list of valid Pension Benefit Codes. |
| P-359SF | Welfare benefit code(s) on Form 5500-SF, Line 9b are either missing or invalid and Line 1b Plan Number is greater than 500. Refer to the Form 5500-SF instructions for a complete list of valid Welfare Benefit Codes. |
| X-008SF | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF. |
| X-029MB | The Plan Number on Schedule MB, Line B must match Form 5500, Line 1(b) or Form 5500-SF, Line 1 (b). |
| X-029SB | The Plan Number on Schedule SB, Line B must match Form 5500, Line 1(b) or Form 5500-SF, Line 1 (b). |

Schema Info: Type PNType minOccurs= 1; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

Acknowledgment Error Message:The value for the XML element SponsorPlanNum in line 1b of Form 5500-SF is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-EFF-DATE** | **0142.00** |

| Form Label | Line Number |
|---|---|
| **Effective Date of Plan** | **1c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanEffDate** | **0142.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-219SF | Plan effective date on Form 5500-SF, Line 1c cannot be blank. |
| X-004SF | The Effective Date of the Plan on Form 5500-SF, Line 1c is not valid. |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanEffDate in line 1c of Form 5500-SF is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONSOR-NAME** | **0143.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Name** | **2a-NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Sponsor/Name** | **0143.00** | **Required** in schema |

Schema Info: Type SponsorNameType minOccurs= 1; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: Sponsor (SponsorType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Sponsor/Name in line 2a-NAME of Form 5500-SF is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONSOR-DFE-DBA-NAME** | **0143.05** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Doing Business As (DBA) Name** | **2a-DBA** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Sponsor/DbaName** | **0143.05** | **Optional** in schema |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: Sponsor (SponsorType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Sponsor/DbaName in line 2a-DBA of Form 5500-SF is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-CARE-OF-NAME** | **0143.06** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Care/Of Name** | **2a-CARE/OF NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Sponsor/CareOfName** | **0143.06** | **Optional** in schema |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: Sponsor (SponsorType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Sponsor/CareOfName in line 2a-CARE/OF NAME of Form 5500-SF is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-US-ADDRESS1** | **0144.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Mailing Street Address (or Foreign Street)** | **2a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0144.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-113SF Form 5500-SF, Line 2a plan sponsor mailing address information cannot be blank.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine1 in line 2a-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-US-ADDRESS2** | **0145.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Mailing Street Address (or Foreign Street)** | **2a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0145.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine2 in line 2a-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-US-CITY** | **0146.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's City (or Foreign City)** | **2a-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0146.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-113SF Form 5500-SF, Line 2a plan sponsor mailing address information cannot be blank.

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/City in line 2a-CITY of Form 5500-SF is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-US-STATE** | **0147.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's State** | **2a-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0147.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-113SF Form 5500-SF, Line 2a plan sponsor mailing address information cannot be blank.

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/State in line 2a-STATE of Form 5500-SF is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-US-ZIP** | **0148.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Zip Code** | **2a-ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0148.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-113SF Form 5500-SF, Line 2a plan sponsor mailing address information cannot be blank.

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line 2a-ZIP of Form 5500-SF is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-FOREIGN-ADDRESS1** | **0149.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Mailing Street Address (or Foreign Street)** | **2a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0149.00** | **Required** in schema if **ForeignAddress** present |

Edit tests:

X-113SF Form 5500-SF, Line 2a plan sponsor mailing address information cannot be blank.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine1 in line 2a-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-FOREIGN-ADDRESS2** | **0150.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Mailing Street Address (or Foreign Street)** | **2a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0150.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine2 in line 2a-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-FOREIGN-CITY** | **0151.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's City (or Foreign City)** | **2a-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0151.00** | **Required** in schema if **ForeignAddress** present |

Edit tests:

X-113SF Form 5500-SF, Line 2a plan sponsor mailing address information cannot be blank.

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line 2a-CITY of Form 5500-SF is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-FOREIGN-PROV-STATE** | **0152.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's State** | **2a-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0152.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line 2a-STATE of Form 5500-SF is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-FOREIGN-CNTRY** | **0153.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor's Foreign Mailing Country** | **2a-COUNTRY (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0153.00** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Edit tests:

X-113SF Form 5500-SF, Line 2a plan sponsor mailing address information cannot be blank.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line 2a-COUNTRY (FOREIGN) of Form 5500-SF is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-FOREIGN-POSTAL-CD** | **0154.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor's Foreign Routing Code (Zip Code)** | **2a-ROUTING CODE (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0154.00** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/PostalCode in line 2a-ROUTING CODE (FOREIGN) of Form 5500-SF is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-US-ADDRESS1** | **0154.01** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Address** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USLocationAddress/AddressLine1** | **0154.01** | **Required** in schema if **USLocationAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USLocationAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USLocationAddress/AddressLine1 in line 2a-LOCATION of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-US-ADDRESS2** | **0154.02** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Address** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USLocationAddress/AddressLine2** | **0154.02** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USLocationAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USLocationAddress/AddressLine2 in line 2a-LOCATION of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-US-CITY** | **0154.03** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Address** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USLocationAddress/City** | **0154.03** | **Required** in schema if **USLocationAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USLocationAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USLocationAddress/City in line 2a-LOCATION of Form 5500-SF is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-US-STATE** | **0154.04** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Address** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USLocationAddress/State** | **0154.04** | **Required** in schema if **USLocationAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS, MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USLocationAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USLocationAddress/State in line 2a-LOCATION of Form 5500-SF is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-US-ZIP** | **0154.05** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Address** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USLocationAddress/ZipCode** | **0154.05** | **Required** in schema if **USLocationAddress** present |

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USLocationAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USLocationAddress/ZipCode in line 2a-LOCATION of Form 5500-SF is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-FOREIGN-ADDRESS1** | **0154.06** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Street Address (or Foreign Street)** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/AddressLine1** | **0154.06** | **Required** in schema if **ForeignLocationAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/AddressLine1 in line 2a-LOCATION of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-FOREIGN-ADDRESS2** | **0154.07** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Street Address (or Foreign Street)** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/AddressLine2** | **0154.07** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/AddressLine2 in line 2a-LOCATION of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-FOREIGN-CITY** | **0154.08** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location City (or Foreign City)** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/City** | **0154.08** | **Required** in schema if **ForeignLocationAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/City in line 2a-LOCATION of Form 5500-SF is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-FOREIGN-PROV-STATE** | **0154.09** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location State** | **2a-LOCATION** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/ ProvinceOrState** | **0154.09** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/ProvinceOrState in line 2a-LOCATION of Form 5500-SF is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-FOREIGN-CNTRY** | **0154.10** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Foreign Location Country** | **2a-COUNTRY (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/Country** | **0154.10** | **Required** in schema if **ForeignLocationAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/Country in line 2a-COUNTRY (FOREIGN) of Form 5500-SF is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-LOC-FOREIGN-POSTAL-CD** | **0154.11** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor's Location Foreign Routing Code (Zip Code)** | **2a-ROUTING CODE (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignLocationAddress/PostalCode** | **0154.11** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignLocationAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignLocationAddress/PostalCode in line 2a-ROUTING CODE (FOREIGN) of Form 5500-SF is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-EIN** | **0155.00** |

| Form Label | Line Number |
|---|---|
| **Employer Identification Number** | **2b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Sponsor/EIN** | **0155.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| I-114MB | Schedule MB, Line D (EIN) does not match Plan Sponsor EIN in Form 5500, Line 2b or Form 5500-SF, Line 2b. |
| I-114SB | Schedule SB, Line D (EIN) does not match Plan Sponsor EIN in Form 5500, Line 2b or Form 5500-SF, Line 2b. |
| I-159SF | The Plan Sponsor EIN in Form 5500-SF, Line 2(b) cannot begin with 69, 70, 79, 96, or 97. Submit an amended return using the correct Plan Sponsor EIN or contact the IRS to obtain a new EIN. |
| J-501SF | Form 5500-SF, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Form 5500-SF, Part VII, Line 13c (EIN and PN). Assets and/or Liabilities cannot be transferred to the same plan. |
| X-008SF | Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF. |

Schema Info: Type EINType minOccurs= 1; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: Sponsor (SponsorType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Sponsor/EIN in line 2b of Form 5500-SF is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-PHONE-NUM** | **0156.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor Phone Number** | **2c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Sponsor/PhoneNum** | **0156.00** | **Optional** in schema |

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

ParentInfo: Sponsor (SponsorType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Sponsor/PhoneNum in line 2c of Form 5500-SF is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-PHONE-NUM-FOREIGN** | **0156.01** |

| Form Label | Line Number |
|---|---|
| **Sponsor Telephone Number (Foreign)** | **2c (Foreign)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Sponsor/ForeignPhoneNum** | **0156.01** | **Optional** in schema |

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

ParentInfo: Sponsor (SponsorType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Sponsor/ForeignPhoneNum in line 2c (Foreign) of Form 5500-SF is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-BUSINESS-CODE** | **0157.00** |

| Form Label | Line Number |
|---|---|
| **Business Code** | **2d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BusinessCode** | **0157.00** | **Optional** in schema |

Edit tests:

J-502SF  Form 5500-SF, Line 2d cannot be missing or invalid. Refer to the Form 5500-SF instructions for a complete list of valid Business Codes.

Schema Info: Type BusinessCodeType minOccurs= 0; maxOccurs= 1

Type Info: BusinessCodeType - simpleType [6-digit business code]

Base: xsd:string

Restrictions: Patterns: [0-9]{6}

Acknowledgment Error Message:The value for the XML element BusinessCode in line 2d of Form 5500-SF is invalid for the datatype BusinessCodeType. Valid values for this datatype include 6-digit codes listed in the filer instructions.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-NAME** | **0158.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Name** | **3a-NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/Name** | **0158.00** | **Required** in schema if Administrator/ NameSameAsSponsorInd not present. |

Edit tests:

| | |
|---|---|
| P-226SF | The Plan Administrator's EIN on Form 5500-SF, Part II, Line 3b cannot be blank. If the Plan Administrator's Name is the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a. |
| X-114SF | Form 5500-SF, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a. |

Schema Info: Type SponsorNameType minOccurs= 1; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: Administrator (AdminType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Administrator/Name in line 3a-NAME of Form 5500-SF is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-NAME-SAME-AS-SPONSOR-IND** | **0158.01** |

| Form Label | Line Number |
|---|---|
| **Administrator's Name Same as Sponsor** | **3a-Admin Name Same** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/NameSameAsSponsorInd** | **0158.01** | **Required** in schema if Administrator/Name not present. |

Edit tests:

| | |
|---|---|
| P-226SF | The Plan Administrator's EIN on Form 5500-SF, Part II, Line 3b cannot be blank. If the Plan Administrator's Name is the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a. |
| X-114SF | Form 5500-SF, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a. |

Schema Info: Type CheckboxType minOccurs= 1; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: Administrator (AdminType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Administrator/NameSameAsSponsorInd in line 3a-Admin Name Same of Form 5500-SF is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **RESERVED** | **0158.02** |
| Form Label | Line Number | |
| **RESERVED** | | |

## Input Specification

## Output Specification - XML Format

Copy input element value exactly

Comment: This field is currently reserved.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-CARE-OF-NAME** | **0159.00** |

| Form Label | Line Number |
|---|---|
| **Plan Administrator's Care/Of Name** | **3a-CARE/OF NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/CareOfName** | **0159.00** | **Optional** in schema |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: Administrator (AdminType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Administrator/CareOfName in line 3a-CARE/OF NAME of Form 5500-SF is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-US-ADDRESS1** | **0160.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Street Address (or Foreign Street)** | **3a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0160.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-114SF Form 5500-SF, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine1 in line 3a-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-US-ADDRESS2** | **0161.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Street Address (or Foreign Street)** | **3a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0161.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine2 in line 3a-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-US-CITY** | **0162.00** |

| Form Label | Line Number |
|---|---|
| **Administrator City (or Foreign City)** | **3a-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0162.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-114SF Form 5500-SF, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a.

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/City in line 3a-CITY of Form 5500-SF is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-US-STATE** | **0163.00** |

| Form Label | Line Number |
|---|---|
| **Administrator State** | **3a-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0163.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-114SF Form 5500-SF, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a.

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/State in line 3a-STATE of Form 5500-SF is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-US-ZIP** | **0164.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Zip Code** | **3a-ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0164.00** | **Required** in schema if **USAddress** present |

Edit tests:

X-114SF Form 5500-SF, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a.

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line 3a-ZIP of Form 5500-SF is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-FOREIGN-ADDRESS1** | **0165.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Street Address (or Foreign Street)** | **3a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0165.00** | **Required** in schema if **ForeignAddress** present |

Edit tests:

X-114SF Form 5500-SF, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine1 in line 3a-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-FOREIGN-ADDRESS2** | **0166.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Street Address (or Foreign Street)** | **3a-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0166.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine2 in line 3a-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-FOREIGN-CITY** | **0167.00** |

| Form Label | Line Number |
|---|---|
| **Administrator's City (or Foreign City)** | **3a-City** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0167.00** | **Required** in schema if **ForeignAddress** present |

Edit tests:

X-114SF Form 5500-SF, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a.

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line 3a-City of Form 5500-SF is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-FOREIGN-PROV-STATE** | **0168.00** |

| Form Label | Line Number |
|---|---|
| **Administrator's State** | **3a - State** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0168.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line 3a - State of Form 5500-SF is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-FOREIGN-CNTRY** | **0169.00** |

| Form Label | Line Number |
|---|---|
| **Administrator's Foreign Mailing Country** | **3a-COUNTRY (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0169.00** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Edit tests:

X-114SF Form 5500-SF, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line 3a-COUNTRY (FOREIGN) of Form 5500-SF is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-FOREIGN-POSTAL-CD** | **0170.00** |

| Form Label | Line Number |
|---|---|
| **Administrator's Foreign Routing Code (Zip Code)** | **3a-ROUTING CODE (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0170.00** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/PostalCode in line 3a-ROUTING CODE (FOREIGN) of Form 5500-SF is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-EIN** | **0171.00** |

| Form Label | Line Number |
|---|---|
| **Administrator EIN** | **3b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/EIN** | **0171.00** | **Optional** in schema |

Edit tests:

P-226SF The Plan Administrator's EIN on Form 5500-SF, Part II, Line 3b cannot be blank. If the Plan Administrator's Name is the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a.

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: Administrator (AdminType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Administrator/EIN in line 3b of Form 5500-SF is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-PHONE-NUM** | **0172.00** |

| Form Label | Line Number |
|---|---|
| **Administrator Telephone Number** | **3c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/PhoneNum** | **0172.00** | **Optional** in schema |

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

ParentInfo: Administrator (AdminType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Administrator/PhoneNum in line 3c of Form 5500-SF is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-PHONE-NUM-FOREIGN** | **0172.01** |

| Form Label | Line Number |
|---|---|
| **Administrator Telephone Number (Foreign)** | **3c (Foreign)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Administrator/ForeignPhoneNum** | **0172.01** | **Optional** in schema |

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

ParentInfo: Administrator (AdminType) minOccurs=1 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Administrator/ForeignPhoneNum in line 3c (Foreign) of Form 5500-SF is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-LAST-RPT-SPONS-NAME** | **0173.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor Name From Last Return/Report** | **4a-NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LastRptSponsName** | **0173.00** | **Optional** in schema |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

Acknowledgment Error Message:The value for the XML element LastRptSponsName in line 4a-NAME of Form 5500-SF is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-LAST-RPT-SPONS-EIN** | **0174.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor EIN From Last Return/Report** | **4b-EIN** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LastRptSponsEIN** | **0174.00** | **Optional** in schema |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

Acknowledgment Error Message:The value for the XML element LastRptSponsEIN in line 4b-EIN of Form 5500-SF is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-LAST-RPT-PLAN-NUM** | **0175.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor Plan Number From Last Return/Report** | **4c-PN** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LastRptPlanNum** | **0175.00** | **Optional** in schema |

Valid values: 001-999

Schema Info: Type PNType minOccurs= 0; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

Acknowledgment Error Message:The value for the XML element LastRptPlanNum in line 4c-PN of Form 5500-SF is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-PARTCP-BOY-CNT** | **0176.00** |

| Form Label | Line Number |
|---|---|
| **Total number of particpants at beginning of year** | **5a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotPartcpBoyCnt** | **0176.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-230SF | Form 5500-SF cannot be submitted when Form 5500-SF, Line 5a exceeds 120. A Form 5500 must be submitted. |
| P-356SF | Form 5500-SF, Line 5a cannot be blank. |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element TotPartcpBoyCnt in line 5a of Form 5500-SF is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-ACT-RTD-SEP-BENEF-CNT** | **0177.00** |

| Form Label | Line Number |
|---|---|
| **Total number of particpants at end of year** | **5b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotActRtdSepBenefCnt** | **0177.00** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element TotActRtdSepBenefCnt in line 5b of Form 5500-SF is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PARTCP-ACCOUNT-BAL-CNT** | **0178.00** |

| Form Label | Line Number |
|---|---|
| **Number of Participants With Account Balances** | **5c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartcpAccountBalCnt** | **0178.00** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element PartcpAccountBalCnt in line 5c of Form 5500-SF is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-ACT-PARTCP-BOY-CNT** | **0178.01** |

| Form Label | Line Number |
|---|---|
| **Total number of active participants at beginning of year** | **5d(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotActPartcpBoyCnt** | **0178.01** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element TotActPartcpBoyCnt in line 5d(1) of Form 5500-SF is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-ACT-PARTCP-EOY-CNT** | **0178.02** |

| Form Label | Line Number |
|---|---|
| **Total number of active participants at end of year** | **5d(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotActPartcpEoyCnt** | **0178.02** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element TotActPartcpEoyCnt in line 5d(2) of Form 5500-SF is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SEP-PARTCP-PARTL-VSTD-CNT** | **0178.03** |

| Form Label | Line Number |
|---|---|
| **Participants That Terminated Employment With Accrued Pension Benefits** | **5e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SepPartcpPartlVstdCnt** | **0178.03** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element SepPartcpPartlVstdCnt in line 5e of Form 5500-SF is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ELIGIBLE-ASSETS-IND** | **0179.00** |

| Form Label | Line Number |
|---|---|
| | **6a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EligibleAssetsInd** | **0179.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-091SF | Form 5500-SF, Line 6a cannot be blank. |
| X-092SF | Form 5500-SF cannot be submitted when Form 5500-SF, Line 6a is checked "no." A Form 5500 must be submitted. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element EligibleAssetsInd in line 6a of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-IQPA-WAIVER-IND** | **0180.00** |

| Form Label | Line Number |
|---|---|
| **Claiming Waiver Of Annual Report Of IQPA Under 29 CFR 2520.104-46** | **6b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IQPAWaiverInd** | **0180.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-357SF | Form 5500-SF, Line 6b cannot be blank. |
| X-094SF | Form 5500-SF cannot be submitted when Form 5500-SF, Line 6b is checked "no." A Form 5500 must be submitted. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element IQPAWaiverInd in line 6b of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-COVERED-PBGC-INSURANCE-IND** | **0180.01** |

| Form Label | Line Number |
|---|---|
| **Covered under PBGC Insurance Program** | **6c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CoveredPBGCInsuranceInd** | **0180.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-624SF | Schedule SB, Line 22 contains a value less than 25. This is not in the normally expected range for this item. |
| B-710SF | Form 5500-SF, Line 6c is blank and Line 9a contains "1x" (Defined Benefit plan). Please review the characteristics codes in Line 9a of the Form 5500-SF or complete the PBGC coverage question in Line 6c. |

Schema Info: Type YesNoNotDetermType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNotDetermType - simpleType [boolean string, 1=yes, 2=no, 3=Not determinable]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element CoveredPBGCInsuranceInd in line 6c of Form 5500-SF is invalid for the datatype YesNoNotDetermType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (Not determinable).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-ASSETS-BOY-AMT** | **0181.00** |

| Form Label | Line Number |
|---|---|
| **Total Assets BOY** | **7a(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotAssetsBoyAmt** | **0181.00** | **Optional** in schema |

Edit tests:

P-328SF Form 5500-SF, Line 7c(a) Net Assets must equal Lines 7a(a) minus Line 7b(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotAssetsBoyAmt in line 7a(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-LIABILITIES-BOY-AMT** | **0182.00** |

| Form Label | Line Number |
|---|---|
| **Total Liabilities BOY** | **7b(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotLiabilitiesBoyAmt** | **0182.00** | **Optional** in schema |

Edit tests:

P-328SF Form 5500-SF, Line 7c(a) Net Assets must equal Lines 7a(a) minus Line 7b(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotLiabilitiesBoyAmt in line 7b(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-NET-ASSETS-BOY-AMT** | **0183.00** |

| Form Label | Line Number |
|---|---|
| **Net Assets BOY** | **7c(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NetAssetsBoyAmt** | **0183.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-328SF | Form 5500-SF, Line 7c(a) Net Assets must equal Lines 7a(a) minus Line 7b(a). |
| P-390SF | The Net Assets End of Year Amount on Form 5500-SF, Line 7c(b) must equal the sum of Lines 7c (a), 8i(b) and 8j(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NetAssetsBoyAmt in line 7c(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 7b from line 7a - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-ASSETS-EOY-AMT** | **0184.00** |

| Form Label | Line Number |
|---|---|
| **Total Assets EOY** | **7a(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotAssetsEoyAmt** | **0184.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-330SF | Form 5500-SF, Line 7c(b) Net Assets must equal Lines 7a(b) minus 7b(b). |
| P-390SF | The Net Assets End of Year Amount on Form 5500-SF, Line 7c(b) must equal the sum of Lines 7c (a), 8i(b) and 8j(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotAssetsEoyAmt in line 7a(b) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-LIABILITIES-EOY-AMT** | **0185.00** |

| Form Label | Line Number |
|---|---|
| **Total Liabilities EOY** | **7b(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotLiabilitiesEoyAmt** | **0185.00** | **Optional** in schema |

Edit tests:

P-330SF  Form 5500-SF, Line 7c(b) Net Assets must equal Lines 7a(b) minus 7b (b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotLiabilitiesEoyAmt in line 7b(b) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-NET-ASSETS-EOY-AMT** | **0186.00** |

| Form Label | Line Number |
|---|---|
| **Net Assets EOY** | **7c(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NetAssetsEoyAmt** | **0186.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-330SF | Form 5500-SF, Line 7c(b) Net Assets must equal Lines 7a(b) minus 7b (b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NetAssetsEoyAmt in line 7c(b) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 7b from line 7a - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-EMPLR-CONTRIB-INCOME-AMT** | **0187.00** |

| Form Label | Line Number |
|---|---|
| **Employers Contributions** | **8a(1)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrContribIncomeAmt** | **0187.00** | **Optional** in schema |

Edit tests:

P-331SF Form 5500-SF, Line 8c(b) Total income must equal the sum of Lines 8a(1)(a),8a(2)(a), 8a(3)(a), and 8b(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrContribIncomeAmt in line 8a(1)(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PARTICIPANT-CONTRIB-INCOME-AMT** | **0188.00** |

| Form Label | Line Number |
|---|---|
| **Participants Contributions** | **8a(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ParticipantContribIncomeAmt** | **0188.00** | **Optional** in schema |

Edit tests:

P-331SF Form 5500-SF, Line 8c(b) Total income must equal the sum of Lines 8a(1)(a),8a(2)(a), 8a(3)(a), and 8b(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ParticipantContribIncomeAmt in line 8a(2)(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-OTH-CONTRIB-RCVD-AMT** | **0189.00** |

| Form Label | Line Number |
|---|---|
| **Other Contributions** | **8a(3)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OthContribRcvdAmt** | **0189.00** | **Optional** in schema |

Edit tests:

P-331SF Form 5500-SF, Line 8c(b) Total income must equal the sum of Lines 8a(1)(a),8a(2)(a), 8a(3)(a), and 8b(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OthContribRcvdAmt in line 8a(3)(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-OTHER-INCOME-AMT** | **0190.00** |

| Form Label | Line Number |
|---|---|
| **Other Income** | **8b(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OtherIncomeAmt** | **0190.00** | **Optional** in schema |

Edit tests:

P-331SF Form 5500-SF, Line 8c(b) Total income must equal the sum of Lines 8a(1)(a),8a(2)(a), 8a(3)(a), and 8b(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OtherIncomeAmt in line 8b(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-INCOME-AMT** | **0191.00** |

| Form Label | Line Number |
|---|---|
| **Total Income** | **8c(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotIncomeAmt** | **0191.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-331SF | Form 5500-SF, Line 8c(b) Total income must equal the sum of Lines 8a(1)(a),8a(2)(a), 8a(3)(a), and 8b(a). |
| P-333SF | The Net Income on Form 5500-SF, Line 8i(b) must equal Lines 8c(b) minus Line 8h(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotIncomeAmt in line 8c(b) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 8a(1), 8a(2), 8a(3), and 8b - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-DISTRIB-BNFT-AMT** | **0192.00** |

| Form Label | Line Number |
|---|---|
| **Benefits Paid** | **8d(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotDistribBnftAmt** | **0192.00** | **Optional** in schema |

Edit tests:

P-332SF The Total Expenses amount on Form 5500-SF, Line 8h(b) must equal the sum of Lines 8d(a) through 8g(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotDistribBnftAmt in line 8d(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-CORRECTIVE-DEEMED-DISTRIB-AMT** | **0193.00** |

| Form Label | Line Number |
|---|---|
| **Corrective and Deemed Distributions** | **8e(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CorrectiveDeemedDistribAmt** | **0193.00** | **Optional** in schema |

Edit tests:

P-332SF The Total Expenses amount on Form 5500-SF, Line 8h(b) must equal the sum of Lines 8d(a) through 8g(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element CorrectiveDeemedDistribAmt in line 8e(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-SRVC-PROVIDERS-AMT** | **0194.00** |

| Form Label | Line Number |
|---|---|
| **Administrative Service Providers** | **8f(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSrvcProvidersAmt** | **0194.00** | **Optional** in schema |

Edit tests:

P-332SF The Total Expenses amount on Form 5500-SF, Line 8h(b) must equal the sum of Lines 8d(a) through 8g(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element AdminSrvcProvidersAmt in line 8f(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-OTH-EXPENSES-AMT** | **0195.00** |

| Form Label | Line Number |
|---|---|
| **Other Expenses** | **8g(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OthExpensesAmt** | **0195.00** | **Optional** in schema |

Edit tests:

P-332SF The Total Expenses amount on Form 5500-SF, Line 8h(b) must equal the sum of Lines 8d(a) through 8g(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OthExpensesAmt in line 8g(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-EXPENSES-AMT** | **0196.00** |

| Form Label | Line Number |
|---|---|
| **Total Expenses** | **8h(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotExpensesAmt** | **0196.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-332SF | The Total Expenses amount on Form 5500-SF, Line 8h(b) must equal the sum of Lines 8d(a) through 8g(a). |
| P-333SF | The Net Income on Form 5500-SF, Line 8i(b) must equal Lines 8c(b) minus Line 8h(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotExpensesAmt in line 8h(b) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 8d, 8e, 8f, and 8g - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-NET-INCOME-AMT** | **0197.00** |

| Form Label | Line Number |
|---|---|
| **Net Income (Loss)** | **8i(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NetIncomeAmt** | **0197.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-333SF | The Net Income on Form 5500-SF, Line 8i(b) must equal Lines 8c(b) minus Line 8h(b). |
| P-390SF | The Net Assets End of Year Amount on Form 5500-SF, Line 7c(b) must equal the sum of Lines 7c (a), 8i(b) and 8j(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NetIncomeAmt in line 8i(b) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 8h from line 8c - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TOT-PLAN-TRANSFERS-AMT** | **0198.00** |

| Form Label | Line Number |
|---|---|
| **Net Transfers** | **8j(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotPlanTransfersAmt** | **0198.00** | **Optional** in schema |

Edit tests:

P-390SF The Net Assets End of Year Amount on Form 5500-SF, Line 7c(b) must equal the sum of Lines 7c (a), 8i(b) and 8j(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotPlanTransfersAmt in line 8j(a) of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TYPE-PENSION-BNFT-CODE** | **0199.00** |

| Form Label | Line Number |
|---|---|
| **Pension Benefit Codes** | **9a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionCodeTable/TypePensionBnftCode** | **0199.00** | **Required** in schema if **PensionCodeTable** present |

Edit tests:

| | |
|---|---|
| B-624SF | Schedule SB, Line 22 contains a value less than 25. This is not in the normally expected range for this item. |
| B-710SF | Form 5500-SF, Line 6c is blank and Line 9a contains "1x" (Defined Benefit plan). Please review the characteristics codes in Line 9a of the Form 5500-SF or complete the PBGC coverage question in Line 6c. |
| J-503SF | Form 5500-SF, Line 9a cannot contain an entry when Form 5500-SF, Line 1b is greater than 500. If plan number is correct, remove pension benefit codes from Line 9a and enter welfare benefit codes in Line 9b from the instructions. |
| J-509SF | No Plan Characteristic codes have been entered on Form 5500-SF, Line 9a or 9b. Pension and/or Welfare codes must be provided. |
| P-217SF | Form 5500-SF, Line 9a (Plan Characteristic Codes) cannot be missing or invalid when the Plan Number (Line 1b) is less than 501. Refer to the instructions for a complete list of valid Pension Benefit Codes. |
| X-087SF | Form 5500-SF, Line 10h cannot be blank. |
| X-115SF | Form 5500-SF, Line 9a cannot contain "2I" when Box A (one-participant plan) is checked. |

Schema Info: Type TypePensionBnftCodeType minOccurs= 1; maxOccurs= 20

Type Info: TypePensionBnftCodeType - simpleType [Allowed 2-char pension codes]

Base: StringType

Restrictions: Patterns: [1-3][A-Z]

ParentInfo: PensionCodeTable (complex Type) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element PensionCodeTable/TypePensionBnftCode in line 9a of Form 5500-SF is invalid for the datatype TypePensionBnftCodeType. Valid values for this datatype include 2-character codes where the first character is 1-3 and the second character is A-Z.

## Output Specification - XML Format

Copy input element value exactly

IFILE Auto-Calculated Requirements: Automatically formatted as upper-case

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TYPE-WELFARE-BNFT-CODE** | **0200.00** |

| Form Label | Line Number |
|---|---|
| **Welfare Benefit Codes** | **9b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WelfareCodeTable/TypeWelfareBnftCode** | **0200.00** | **Required** in schema if **WelfareCodeTable** present |

Edit tests:

| | |
|---|---|
| J-509SF | No Plan Characteristic codes have been entered on Form 5500-SF, Line 9a or 9b. Pension and/or Welfare codes must be provided. |
| P-359SF | Welfare benefit code(s) on Form 5500-SF, Line 9b are either missing or invalid and Line 1b Plan Number is greater than 500. Refer to the Form 5500-SF instructions for a complete list of valid Welfare Benefit Codes. |

Schema Info: Type TypeWelfareBnftCodeType minOccurs= 1; maxOccurs= 20

Type Info: TypeWelfareBnftCodeType - simpleType [Allowed 2-char welfare codes]

Base: StringType

Restrictions: Patterns: 4[A-Z]

ParentInfo: WelfareCodeTable (complex Type) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element WelfareCodeTable/TypeWelfareBnftCode in line 9b of Form 5500-SF is invalid for the datatype TypeWelfareBnftCodeType. Valid values for this datatype include 2-character codes where the first character is 4 and the second character is A-Z.

## Output Specification - XML Format

Copy input element value exactly

IFILE Auto-Calculated Requirements: Automatically formatted as upper-case

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FAIL-TRANSMIT-CONTRIB-IND** | **0201.00** |

| Form Label | Line Number |
|---|---|
| **Fail To Transmit Contributions Timely** | **10a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailTransmitContribInd** | **0201.00** | **Optional** in schema |

Valid values: 1=Yes; 2=No.

Edit tests:

| | |
|---|---|
| P-334SF | Form 5500-SF, Line 10a cannot be blank. |
| P-335SF | Form 5500-SF, Line 10a is checked "yes," but an amount greater than zero is not provided for Line 10a-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element FailTransmitContribInd in line 10a of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FAIL-TRANSMIT-CONTRIB-AMT** | **0202.00** |

| Form Label | Line Number |
|---|---|
| **Fail To Transmit Contributions Timely - Amount** | **10a-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailTransmitContribAmt** | **0202.00** | **Optional** in schema |

Edit tests:

P-335SF Form 5500-SF, Line 10a is checked "yes," but an amount greater than zero is not provided for Line 10a-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element FailTransmitContribAmt in line 10a-AMOUNT of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PARTY-IN-INT-NOT-RPTD-IND** | **0203.00** |

| Form Label | Line Number |
|---|---|
| **Engage In Non-exempt Transactions With PII** | **10b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartyInIntNotRptdInd** | **0203.00** | **Optional** in schema |

Valid values: 1=Yes; 2=No.

Edit tests:

| | |
|---|---|
| P-340SF | Form 5500-SF, Line 10b cannot be blank. |
| P-341SF | Form 5500-SF, Line 10b is checked "yes," but an amount greater than zero is not provided for Line 10b-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PartyInIntNotRptdInd in line 10b of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PARTY-IN-INT-NOT-RPTD-AMT** | **0204.00** |

| Form Label | Line Number |
|---|---|
| **Engage In Non-exempt Transactions With PII - Amount** | **10b-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartyInIntNotRptdAmt** | **0204.00** | **Optional** in schema |

Edit tests:

P-341SF Form 5500-SF, Line 10b is checked "yes," but an amount greater than zero is not provided for Line 10b-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PartyInIntNotRptdAmt in line 10b-AMOUNT of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-INS-FDLTY-BOND-IND** | **0205.00** |

| Form Label | Line Number |
|---|---|
| **Plan Covered By A Fidelity Bond** | **10c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanInsFdltyBondInd** | **0205.00** | **Optional** in schema |

Valid values: 1=Yes; 2=No.

Edit tests:

| | |
|---|---|
| P-342SF | Form 5500-SF, Line 10c cannot be blank. |
| P-343SF | Form 5500-SF, Line 10c is checked "yes," but an amount greater than zero is not provided for Line 10c-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PlanInsFdltyBondInd in line 10c of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-INS-FDLTY-BOND-AMT** | **0206.00** |

| Form Label | Line Number |
|---|---|
| **Plan Covered By A Fidelity Bond - Amount** | **10c-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanInsFdltyBondAmt** | **0206.00** | **Optional** in schema |

Edit tests:

P-343SF Form 5500-SF, Line 10c is checked "yes," but an amount greater than zero is not provided for Line 10c-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PlanInsFdltyBondAmt in line 10c-AMOUNT of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-LOSS-DISCV-DUR-YEAR-IND** | **0207.00** |

| Form Label | Line Number |
|---|---|
| **Loss Caused by Fraud or Dishonesty** | **10d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LossDiscvDurYearInd** | **0207.00** | **Optional** in schema |

Valid values: 1=Yes; 2=No.

Edit tests:

| | |
|---|---|
| P-344SF | Form 5500-SF, Line 10d cannot be blank. |
| P-345SF | Form 5500-SF, Line 10d is checked "yes," but an amount greater than zero is not provided for Line 10d-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element LossDiscvDurYearInd in line 10d of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-LOSS-DISCV-DUR-YEAR-AMT** | **0208.00** |

| Form Label | Line Number |
|---|---|
| **Loss Caused by Fraud or Dishonesty - Amount** | **10d-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LossDiscvDurYearAmt** | **0208.00** | **Optional** in schema |

Edit tests:

P-345SF Form 5500-SF, Line 10d is checked "yes," but an amount greater than zero is not provided for Line 10d-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element LossDiscvDurYearAmt in line 10d-AMOUNT of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-BROKER-FEES-PAID-IND** | **0209.00** |

| Form Label | Line Number |
|---|---|
| **Fees Paid to Broker by Benefit Provider** | **10e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BrokerFeesPaidInd** | **0209.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-083SF | Form 5500-SF, Line 10e cannot be blank. |
| X-084SF | Form 5500-SF, Line 10e is checked "yes," but an amount is not entered on Line 10e-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element BrokerFeesPaidInd in line 10e of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-BROKER-FEES-PAID-AMT** | **0210.00** |

| Form Label | Line Number |
|---|---|
| **Fees Paid to Broker by Benefit Provider - Amount** | **10e-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BrokerFeesPaidAmt** | **0210.00** | **Optional** in schema |

Edit tests:

X-084SF Form 5500-SF, Line 10e is checked "yes," but an amount is not entered on Line 10e-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element BrokerFeesPaidAmt in line 10e-AMOUNT of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FAIL-PROVIDE-BENEFIT-DUE-IND** | **0211.00** |

| Form Label | Line Number |
|---|---|
| **Fail to provide benefit due** | **10f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailProvideBenefitDueInd** | **0211.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-085SF | Form 5500-SF, Line 10f cannot be blank. |
| X-086SF | Form 5500-SF, Line 10f is checked "yes," but an amount is not entered on Line 10f-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element FailProvideBenefitDueInd in line 10f of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FAIL-PROVIDE-BENEFIT-DUE-AMT** | **0212.00** |

| Form Label | Line Number |
|---|---|
| **Fail to provide benefit due** | **10f - Amount** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailProvideBenefitDueAmt** | **0212.00** | **Optional** in schema |

Edit tests:

X-086SF Form 5500-SF, Line 10f is checked "yes," but an amount is not entered on Line 10f-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element FailProvideBenefitDueAmt in line 10f - Amount of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PARTCP-LOANS-IND** | **0213.00** |

| Form Label | Line Number |
|---|---|
| **Participant Loans** | **10g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartcpLoansInd** | **0213.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-088SF | Form 5500-SF, Line 10g cannot be blank. |
| X-089SF | Form 5500-SF, Line 10g is checked "yes," but an amount greater than or equal to zero is not entered on Line 10g-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PartcpLoansInd in line 10g of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PARTCP-LOANS-EOY-AMT** | **0214.00** |

| Form Label | Line Number |
|---|---|
| **Participant Loans - Amount** | **10g - Amount** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartcpLoansEoyAmt** | **0214.00** | **Optional** in schema |

Edit tests:

X-089SF Form 5500-SF, Line 10g is checked "yes," but an amount greater than or equal to zero is not entered on Line 10g-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PartcpLoansEoyAmt in line 10g - Amount of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-BLACKOUT-PERIOD-IND** | **0215.00** |

| Form Label | Line Number |
|---|---|
| **Plan blackout period** | **10h** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanBlackoutPeriodInd** | **0215.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-087SF | Form 5500-SF, Line 10h cannot be blank. |
| X-110SF | Form 5500-SF, Line 10i cannot be blank when Line 10h is checked "yes." |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PlanBlackoutPeriodInd in line 10h of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-COMPLY-BLACKOUT-NOTICE-IND** | **0216.00** |

| Form Label | Line Number |
|---|---|
| **Comply blackout notice** | **10i** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ComplyBlackoutNoticeInd** | **0216.00** | **Optional** in schema |

Edit tests:

X-110SF  Form 5500-SF, Line 10i cannot be blank when Line 10h is checked "yes."

Schema Info: Type YesNoType  minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ComplyBlackoutNoticeInd in line 10i of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TRUST-INCUR-UNREL-TAX-INCOME-IND** | **0216.01** |

| Form Label | Line Number |
|---|---|
| **Trust Incur Unrelated Tax Income** | **10j** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustIncurUnrelTaxIncomeInd** | **0216.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-170SF | Form 5500-SF, Line 10j should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Form 5500-SF. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Form 5500-SF or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Form 5500-SF, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties. |
| I-171SF | Form 5500-SF, Line 10j is checked "yes," but an amount greater than zero is not entered on Line 10j-Amount. |

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element TrustIncurUnrelTaxIncomeInd in line 10j of Form 5500-SF is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TRUST-INCUR-UNREL-TAX-INCOME-AMT** | **0216.02** |

| Form Label | Line Number |
|---|---|
| **Trust Incur Unrelated Tax Income Amount** | **10j - Amount** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustIncurUnrelTaxIncomeAmt** | **0216.02** | **Optional** in schema |

Edit tests:

I-171SF Form 5500-SF, Line 10j is checked "yes," but an amount greater than zero is not entered on Line 10j-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TrustIncurUnrelTaxIncomeAmt in line 10j - Amount of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-DB-PLAN-FUNDING-REQD-IND** | **0217.00** |

| Form Label | Line Number |
|---|---|
| **DB Plan Minimum Funding Required** | **11** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DbPlanFundingReqdInd** | **0217.00** | **Optional** in schema |

Edit tests:

X-101SF Schedule SB must be provided when Form 5500-SF, Line 11 is checked "yes."

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element DbPlanFundingReqdInd in line 11 of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-UNPAID-MIN-CONTRIB-CURR-YR-TOT-AMT** | **0217.01** |

| Form Label | Line Number |
|---|---|
| **Unpaid minimum contribution, current year from SB** | **11a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **UnpaidMinContribCurrYrTotAmt** | **0217.01** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element UnpaidMinContribCurrYrTotAmt in line 11a of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-DC-PLAN-FUNDING-REQD-IND** | **0218.00** |

| Form Label | Line Number |
|---|---|
| **DC Plan Minimum Funding Required** | **12** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DcPlanFundingReqdInd** | **0218.00** | **Optional** in schema |

Edit tests:

X-116SF Form 5500-SF, Line 12 cannot be blank.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element DcPlanFundingReqdInd in line 12 of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-RULING-LETTER-GRANT-DATE** | **0219.00** |

| Form Label | Line Number |
|---|---|
| **Ruling Letter Waiver Date** | **12a - Date** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **RulingLetterGrantDate** | **0219.00** | **Optional** in schema |

Edit tests:

I-122SF Form 5500-SF, Line 12a-Date is completed, but Schedule MB is not provided.

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element RulingLetterGrantDate in line 12a - Date of Form 5500-SF is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in "MM/DD/YYYY" format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY." This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SEC-412-REQ-CONTRIB-AMT** | **0220.00** |

| Form Label | Line Number |
|---|---|
| **Employer Contribution Required** | **12b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Sec412ReqContribAmt** | **0220.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element Sec412ReqContribAmt in line 12b of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-EMPLR-CONTRIB-PAID-AMT** | **0221.00** |

| Form Label | Line Number |
|---|---|
| **Employer Contribution Paid** | **12c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrContribPaidAmt** | **0221.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrContribPaidAmt in line 12c of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FUNDING-DEFICIENCY-AMT** | **0222.00** |

| Form Label | Line Number |
|---|---|
| **Funding Deficiency** | **12d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FundingDeficiencyAmt** | **0222.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element FundingDeficiencyAmt in line 12d of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 12c from line 12b - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FUNDING-DEADLINE-IND** | **0223.00** |

| Form Label | Line Number |
|---|---|
| **Funding Deadline** | **12e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FundingDeadlineInd** | **0223.00** | **Optional** in schema |

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element FundingDeadlineInd in line 12e of Form 5500-SF is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-RES-TERM-PLAN-ADPT-IND** | **0224.00** |

| Form Label | Line Number |
|---|---|
| **Resolution To Terminate Adopted** | **13a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ResTermPlanAdptInd** | **0224.00** | **Optional** in schema |

Edit tests:

X-107SF Form 5500-SF, Line 13a is checked "yes," but an amount greater than or equal to zero is not entered on Line 13a-Amount.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ResTermPlanAdptInd in line 13a of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-RES-TERM-PLAN-ADPT-AMT** | **0225.00** |

| Form Label | Line Number |
|---|---|
| **Resolution To Terminate Adopted - Amount** | **13a-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ResTermPlanAdptAmt** | **0225.00** | **Optional** in schema |

Edit tests:

X-107SF Form 5500-SF, Line 13a is checked "yes," but an amount greater than or equal to zero is not entered on Line 13a-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ResTermPlanAdptAmt in line 13a-AMOUNT of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ALL-PLAN-AST-DISTRIB-IND** | **0226.00** |

| Form Label | Line Number |
|---|---|
| **All Plan Assets Distributed to Participants** | **13b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AllPlanAstDistribInd** | **0226.00** | **Optional** in schema |

Edit tests:

P-352SF  Form 5500-SF, Line 13b cannot be blank.

Schema Info: Type YesNoType  minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element AllPlanAstDistribInd in line 13b of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-TRANSFER-NAME** | **0227.00** |

| Form Label | Line Number |
|---|---|
| **Transfer Name** | **13c(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanTransfer/TransferName** | **0227.00** | **Optional** in schema |

Edit tests:

P-353SF The Plan Name, EIN, and PN on Form 5500-SF, Line 13c must be provided for each Plan Transfer listed in Line 13c.

Schema Info: Type PlanNameType minOccurs= 0; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

ParentInfo: PlanTransfer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PlanTransfer/TransferName in line 13c(1) of Form 5500-SF is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-TRANSFER-EIN** | **0228.00** |

| Form Label | Line Number |
|---|---|
| **Transfer EIN** | **13c(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanTransfer/TransferEIN** | **0228.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| J-501SF | Form 5500-SF, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Form 5500-SF, Part VII, Line 13c (EIN and PN). Assets and/or Liabilities cannot be transferred to the same plan. |
| P-353SF | The Plan Name, EIN, and PN on Form 5500-SF, Line 13c must be provided for each Plan Transfer listed in Line 13c. |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: PlanTransfer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PlanTransfer/TransferEIN in line 13c(2) of Form 5500-SF is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-TRANSFER-PN** | **0229.00** |

| Form Label | Line Number |
|---|---|
| **Transfer PN** | **13c(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanTransfer/TransferPlanNum** | **0229.00** | **Optional** in schema |

Valid values: 001-999

Edit tests:

| | |
|---|---|
| J-501SF | Form 5500-SF, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Form 5500-SF, Part VII, Line 13c (EIN and PN). Assets and/or Liabilities cannot be transferred to the same plan. |
| P-353SF | The Plan Name, EIN, and PN on Form 5500-SF, Line 13c must be provided for each Plan Transfer listed in Line 13c. |

Schema Info: Type PNType minOccurs= 0; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

ParentInfo: PlanTransfer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PlanTransfer/TransferPlanNum in line 13c (3) of Form 5500-SF is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FDCRY-TRUST-NAME** | **0229.01** |

| Form Label | Line Number |
|---|---|
| **Trust's Name** | **14a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustName** | **0229.01** | **Optional** in schema |

Edit tests:

I-167SF Either a trust EIN was entered on Form 5500-SF, Line 14b but no trust name was entered on Line 14a or a trust name was entered on Line 14a, but the trust EIN was not provided.

Schema Info: Type PlanNameType minOccurs= 0; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

Acknowledgment Error Message:The value for the XML element TrustName in line 14a of Form 5500-SF is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FDCRY-TRUST-EIN** | **0229.02** |

| Form Label | Line Number |
|---|---|
| **Trust's EIN** | **14b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustEIN** | **0229.02** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-167SF | Either a trust EIN was entered on Form 5500-SF, Line 14b but no trust name was entered on Line 14a or a trust name was entered on Line 14a, but the trust EIN was not provided. |
| I-176SF | Either a Trust EIN was entered on Form 5500-SF, Line 14b but no trustee or custodian name was entered on Line 14c, or a trustee or custodian name was entered on Line 14c but the Trust EIN was not provided in Line 14b. |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

Acknowledgment Error Message:The value for the XML element TrustEIN in line 14b of Form 5500-SF is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FDCRY-TRUSTEE-CUST-NAME** | **0229.03** |

| Form Label | Line Number |
|---|---|
| **Trustee/Custodian Name** | **14c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrusteeCustName** | **0229.03** | **Optional** in schema |

Edit tests:

I-176SF Either a Trust EIN was entered on Form 5500-SF, Line 14b but no trustee or custodian name was entered on Line 14c, or a trustee or custodian name was entered on Line 14c but the Trust EIN was not provided in Line 14b.

Schema Info: Type PlanNameType minOccurs= 0; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

Acknowledgment Error Message:The value for the XML element TrusteeCustName in line 14c of Form 5500-SF is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FDCRY-TRUSTEE-CUST-PHONE-NUM** | **0229.04** |

| Form Label | Line Number |
|---|---|
| **Trustee/Custodian Telephone Number** | **14d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrusteeCustPhoneNum** | **0229.04** | **Optional** in schema |

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

Acknowledgment Error Message:The value for the XML element TrusteeCustPhoneNum in line 14d of Form 5500-SF is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FDCRY-TRUSTEE-CUST-PHONE-NUM-FOREIGN** | **0229.05** |

| Form Label | Line Number |
|---|---|
| **Trustee/Custodian Telephone Number (Foreign)** | **14d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrusteeCustForeignPhoneNum** | **0229.05** | **Optional** in schema |

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

Acknowledgment Error Message:The value for the XML element TrusteeCustForeignPhoneNum in line 14d of Form 5500-SF is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-401K-PLAN-IND** | **0229.06** |

| Form Label | Line Number |
|---|---|
| **401K Plan** | **15a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Plan401kInd** | **0229.06** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-179SF | Form 5500-SF, Line 15a cannot be blank. |
| I-181SF | Form 5500-SF, Line 15b cannot be blank when Line 15a is checked "Yes." |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element Plan401kInd in line 15a of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-401K-SATISFY-RQMTS-IND** | **0229.07** |

| Form Label | Line Number |
|---|---|
| **401K Plan Satisfy Requirements** | **15b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Plan401kSatisfyRqmtsInd** | **0229.07** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-181SF | Form 5500-SF, Line 15b cannot be blank when Line 15a is checked "Yes." |
| I-183SF | Form 5500-SF, Line 15c cannot be blank if Line 15b "ADP/ACP Test" box is checked. |

Schema Info: Type Enum1To2Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To2Type - simpleType [enum values 1,2]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element Plan401kSatisfyRqmtsInd in line 15b of Form 5500-SF is invalid for the datatype Enum1To2Type. Valid values for this datatype include 1 or 2.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADP-ACP-TEST-IND** | **0229.08** |

| Form Label | Line Number |
|---|---|
| **ADP/ACP Test** | **15c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ADPACPTestInd** | **0229.08** | **Optional** in schema |

Edit tests:

I-183SF  Form 5500-SF, Line 15c cannot be blank if Line 15b "ADP/ACP Test" box is checked.

Schema Info: Type YesNoType  minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ADPACPTestInd in line 15c of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-MTHD-USED-SATISFY-RQMTS-IND** | **0229.09** |

| Form Label | Line Number |
|---|---|
| **Method Used to Satisfy Coverage Requirements** | **16a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **MthdUsedSatisfyRqmtsInd** | **0229.09** | **Optional** in schema |

Edit tests:

I-185SF  Form 5500-SF, Line 16a cannot be blank.

Schema Info: Type Enum1To2Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To2Type - simpleType [enum values 1,2]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element MthdUsedSatisfyRqmtsInd in line 16a of Form 5500-SF is invalid for the datatype Enum1To2Type. Valid values for this datatype include 1 or 2.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-SATISFY-TESTS-IND** | **0229.10** |

| Form Label | Line Number |
|---|---|
| **Plan Satisfy Coverage and Nondiscrimination Tests** | **16b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanSatisfyTestsInd** | **0229.10** | **Optional** in schema |

Edit tests:

I-187SF  Form 5500-SF, Line 16b cannot be blank.

Schema Info: Type YesNoType  minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PlanSatisfyTestsInd in line 16b of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-TIMELY-AMENDED-IND** | **0229.11** |

| Form Label | Line Number |
|---|---|
| **Plan been timely amended** | **17a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanTimelyAmendedInd** | **0229.11** | **Optional** in schema |

Edit tests:

I-189SF Form 5500-SF, Line 17a cannot be blank.

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element PlanTimelyAmendedInd in line 17a of Form 5500-SF is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-LAST-PLAN-AMENDMENT-DATE** | **0229.12** |

| Form Label | Line Number |
|---|---|
| **Last Plan Amendment Date** | **17b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LastPlanAmendmentDate** | **0229.12** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element LastPlanAmendmentDate in line 17b of Form 5500-SF is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-TAX-CODE** | **0229.13** |

| Form Label | Line Number |
|---|---|
| **Tax Law Code** | **17b-Code** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TaxLawCode** | **0229.13** | **Optional** in schema |

Valid values: J=Pension Protection Act of 2006 (PPA 06), M=Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), K=GATT, USERRA, SBJPA, and TRA (GUST)

Schema Info: Type TaxLawCodeType minOccurs= 0; maxOccurs= 1

Type Info: TaxLawCodeType - simpleType [ J=Pension Protection Act of 2006 (PPA 06); M=Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA); K=GATT, USERRA, SBJPA, and TRA (GUST)]

Base: StringType

Restrictions: Enumerations: J, M, K,

Acknowledgment Error Message:The value for the XML element TaxLawCode in line 17b-Code of Form 5500-SF is invalid for the datatype TaxLawCodeType. Valid values for this datatype include J= (PPA 06), M= (EGTRRA), or K= (GUST)

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-LAST-OPIN-ADVISORY-DATE** | **0229.14** |

| Form Label | Line Number |
|---|---|
| **Last Opinion or Advisory Letter Date** | **17c-Date** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LastOpinAdvisoryDate** | **0229.14** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element LastOpinAdvisoryDate in line 17c-Date of Form 5500-SF is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-LAST-OPIN-ADVISORY-SERIAL-NUM** | **0229.15** |

| Form Label | Line Number |
|---|---|
| **Last Opinion or Advisory Letter Serial Number** | **17c - Letter Serial Number** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LastOpinAdvisorySerialNum** | **0229.15** | **Optional** in schema |

Schema Info: Type SerialNumType minOccurs= 0; maxOccurs= 1

Type Info: SerialNumType - simpleType [8-character alphanumeric string]

Base: StringType

Restrictions: exactLength=8

Acknowledgment Error Message:The value for the XML element LastOpinAdvisorySerialNum in line 17c - Letter Serial Number of Form 5500-SF is invalid for the datatype SerialNumType. Valid values for this datatype include 8-character alphanumeric string.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-FAV-DETERM-LTR-DATE** | **0229.16** |

| Form Label | Line Number |
|---|---|
| **Favorable Determination Letter Date** | **17d - Date** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FavDetermLtrDate** | **0229.16** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element FavDetermLtrDate in line 17d - Date of Form 5500-SF is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PLAN-MAINTAIN-US-TERRITORY-IND** | **0229.17** |

| Form Label | Line Number |
|---|---|
| **Plan maintained US territory** | **18** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanMaintainUSTerritoryInd** | **0229.17** | **Optional** in schema |

Edit tests:

I-191SF Form 5500-SF, Line 18 cannot be blank.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PlanMaintainUSTerritoryInd in line 18 of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-IN-SERVICE-DISTRIB-IND** | **0229.18** |

| Form Label | Line Number |
|---|---|
| **In Service Distributions Ind** | **19 - checkbox** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InServiceDistribInd** | **0229.18** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-195SF | Form 5500-SF, Line 19 should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Form 5500-SF. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Form 5500-SF or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Form 5500-SF, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties. |
| I-198SF | Form 5500-SF, Line 19 is checked "yes," but an amount greater than zero is not entered on Line 19-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element InServiceDistribInd in line 19 - checkbox of Form 5500-SF is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-IN-SERVICE-DISTRIB-AMT** | **0229.19** |

| Form Label | Line Number |
|---|---|
| **In Service Distributions Amt** | **19 - Amount** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InServiceDistribAmt** | **0229.19** | **Optional** in schema |

Edit tests:

I-198SF Form 5500-SF, Line 19 is checked "yes," but an amount greater than zero is not entered on Line 19-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element InServiceDistribAmt in line 19 - Amount of Form 5500-SF is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-MIN-REQ-DISTRIB-IND** | **0229.20** |

| Form Label | Line Number |
|---|---|
| **Minimum Required Distributions** | **20** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **MinReqDistribInd** | **0229.20** | **Optional** in schema |

Edit tests:

I-201SF Form 5500-SF, Line 20 should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Form 5500-SF. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Form 5500-SF or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Form 5500-SF, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties.

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element MinReqDistribInd in line 20 of Form 5500-SF is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-SIGNED-DATE** | **0230.00** |

| Form Label | Line Number |
|---|---|
| **Plan Administrator Signature Date** | **ADMINISTRATOR DATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/SignedDate** | **0230.00** | **Optional** in schema |

Edit tests:

X-001SF Administrator signed name or signature date in the Filing Header does not match the Administrator signed name or signature date on the Form 5500-SF.

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: AdminSignature (complex Type) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element AdminSignature/SignedDate in line ADMINISTRATOR DATE of Form 5500-SF is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-MANUAL-SIGN-DATE** | **0230.01** |

| Form Label | Line Number |
|---|---|
| **Plan Administrator Signature Date (Manual)** | **ADMINISTRATOR DATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/ManualSignedDate** | **0230.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-125SF | The filing has been signed using the E-Signature option for Service Providers, however, the Plan Administrator signed name and/or signature date has not been provided on the Form 5500-SF. |
| X-127SF | The date the Plan Administrator manually signed the Form 5500-SF under the E-Signature option may be invalid. Please verify and correct the date if needed. |

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: AdminSignature (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element AdminSignature/ManualSignedDate in line ADMINISTRATOR DATE of Form 5500-SF is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm:ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

Comment: If the filing is submitted under the e-signature alternative, this field shall contain the date the Form 5500-SF was manually signed by the Plan Administrator. Otherwise, this field should be blank. The time portion of the manual signed date field may be defaulted to 12:00 p.m.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-SIGNED-NAME** | **0231.00** |

| Form Label | Line Number |
|---|---|
| **ADMINISTRATOR TYPED NAME** | **ADMINISTRATOR TYPED NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/SignedName** | **0231.00** | **Optional** in schema |

Edit tests:

X-001SF Administrator signed name or signature date in the Filing Header does not match the Administrator signed name or signature date on the Form 5500-SF.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: AdminSignature (complex Type) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element AdminSignature/SignedName in line ADMINISTRATOR TYPED NAME of Form 5500-SF is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-ADMIN-MANUAL-SIGNED-NAME** | **0231.01** |

| Form Label | Line Number |
|---|---|
| **Plan Administrator Typed Signature (Manual)** | **ADMINISTRATOR TYPED NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignature/ManualSignedName** | **0231.01** | **Optional** in schema |

Edit tests:

X-125SF The filing has been signed using the E-Signature option for Service Providers, however, the Plan Administrator signed name and/or signature date has not been provided on the Form 5500-SF.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: AdminSignature (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element AdminSignature/ManualSignedName in line ADMINISTRATOR TYPED NAME of Form 5500-SF is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

Comment: If the filing is submitted under the e-signature alternative, this field shall contain the name of the Plan Administrator who manually signed the Form 5500-SF. Otherwise, this field should be blank.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-SIGNED-DATE** | **0232.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor Signature Date** | **SPONSOR DATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsSignature/SignedDate** | **0232.00** | **Optional** in schema |

Edit tests:

X-002SF Sponsor signed name or signature date in the Filing Header does not match the Sponsor signed name or signature date elements on the Form 5500-SF.

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: SponsSignature (complex Type) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element SponsSignature/SignedDate in line SPONSOR DATE of Form 5500-SF is invalid for the datatype TimestampType. Valid values for this datatype include strings of the form YYYY-MM-DD+Thh:mm:ss-HH:MM, where YYYY-MM-DD is the date, hh:mm: ss is the time, and -HH:MM (or +HH:MM) represents the timezone relative to Coordinated Universal Time (UTC). In lieu of -HH:MM, Z is also valid, indicating the time is expressed as UTC.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-SPONS-SIGNED-NAME** | **0233.00** |

| Form Label | Line Number |
|---|---|
| **SPONSOR TYPED NAME** | **SPONSOR TYPED NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsSignature/SignedName** | **0233.00** | **Optional** in schema |

Valid values: Allowed characters are A-Z, hyphen, apostrophe and single space. No double spaces or leading spaces

Edit tests:

X-002SF Sponsor signed name or signature date in the Filing Header does not match the Sponsor signed name or signature date elements on the Form 5500-SF.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: SponsSignature (complex Type) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element SponsSignature/SignedName in line SPONSOR TYPED NAME of Form 5500-SF is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-NAME** | **0233.01** |

| Form Label | Line Number |
|---|---|
| **Name of Preparer** | **PREPARER NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Preparer/Name** | **0233.01** | **Optional** in schema |

Edit tests:

I-169SF A preparer name was entered on Form 5500-SF but no preparer telephone number was entered.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: Preparer (PreparerType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Preparer/Name in line PREPARER NAME of Form 5500-SF is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-FIRM-NAME** | **0233.02** |

| Form Label | Line Number |
|---|---|
| **Name of Firm of Preparer** | **PREPARER-FIRM NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Preparer/FirmName** | **0233.02** | **Optional** in schema |

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: Preparer (PreparerType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Preparer/FirmName in line PREPARER-FIRM NAME of Form 5500-SF is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-US-ADDRESS1** | **0233.03** |

| Form Label | Line Number |
|---|---|
| **Preparer Street Address (or Foreign Street)** | **PREPARER-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0233.03** | **Required** in schema if **USAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine1 in line PREPARER-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-US-ADDRESS2** | **0233.04** |

| Form Label | Line Number |
|---|---|
| **Preparer Street Address (or Foreign Street)** | **PREPARER-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0233.04** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine2 in line PREPARER-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-US-CITY** | **0233.05** |

| Form Label | Line Number |
|---|---|
| **Preparer City (or Foreign City)** | **PREPARER-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0233.05** | **Required** in schema if **USAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/City in line PREPARER-CITY of Form 5500-SF is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-US-STATE** | **0233.06** |

| Form Label | Line Number |
|---|---|
| **Preparer State** | **PREPARER-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0233.06** | **Required** in schema if **USAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS, MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/State in line PREPARER-STATE of Form 5500-SF is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-US-ZIP** | **0233.07** |

| Form Label | Line Number |
|---|---|
| **Preparer Zip Code** | **PREPARER-ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0080.00** | **Required** in schema if **USAddress** present |

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line PREPARER-ZIP of Form 5500-SF is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-FOREIGN-ADDRESS1** | **0233.08** |

| Form Label | Line Number |
|---|---|
| **Preparer Street Address (or Foreign Street)** | **PREPARER-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0233.08** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine1 in line PREPARER-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-FOREIGN-ADDRESS2** | **0233.09** |

| Form Label | Line Number |
|---|---|
| **Preparer Street Address (or Foreign Street)** | **PREPARER-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0233.09** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine2 in line PREPARER-STREET of Form 5500-SF is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-FOREIGN-CITY** | **0233.10** |

| Form Label | Line Number |
|---|---|
| **Preparer City (or Foreign City)** | **PREPARER-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0233.10** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line PREPARER-CITY of Form 5500-SF is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-FOREIGN-PROV-STATE** | **0233.11** |

| Form Label | Line Number |
|---|---|
| **Preparer State** | **PREPARER-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0233.11** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line PREPARER-STATE of Form 5500-SF is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-FOREIGN-CNTRY** | **0233.12** |

| Form Label | Line Number |
|---|---|
| **Preparer Foreign Mailing Country** | **PREPARER-COUNTRY (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0233.12** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line PREPARER-COUNTRY (FOREIGN) of Form 5500-SF is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-FOREIGN-POSTAL-CD** | **0233.13** |

| Form Label | Line Number |
|---|---|
| **Preparer Foreign Routing Code (Zip Code)** | **PREPARER-ROUTING CODE (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0233.13** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element ForeignAddress/PostalCode in line PREPARER-ROUTING CODE (FOREIGN) of Form 5500-SF is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-PHONE-NUM** | **0233.14** |

| Form Label | Line Number |
|---|---|
| **Preparer Telephone Number** | **PREPARER-TELEPHONE NUMBER** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Preparer/PhoneNum** | **0233.14** | **Optional** in schema |

Edit tests:

I-169SF A preparer name was entered on Form 5500-SF but no preparer telephone number was entered.

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

ParentInfo: Preparer (PreparerType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Preparer/PhoneNum in line PREPARER-TELEPHONE NUMBER of Form 5500-SF is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Form 5500-SF** | **SF-PREPARER-PHONE-NUM-FOREIGN** | **0233.15** |

| Form Label | Line Number |
|---|---|
| **Preparer Telephone Number (Foreign)** | **PREPARER-TELEPHONE NUMBER (FOREIGN)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Preparer/ForeignPhoneNum** | **0233.15** | **Optional** in schema |

Edit tests:

I-169SF A preparer name was entered on Form 5500-SF but no preparer telephone number was entered.

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

ParentInfo: Preparer (PreparerType) minOccurs=0 maxOccurs=1

Acknowledgment Error Message:The value for the XML element Preparer/ForeignPhoneNum in line PREPARER-TELEPHONE NUMBER (FOREIGN) of Form 5500-SF is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **SCH-A-PLAN-YEAR-BEGIN-DATE** | **0234.00** |

| Form Label | Line Number |
|---|---|
| **Plan Year Beginning Date** | **PLAN YEAR BEGIN** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearBeginDate** | **0234.00** | **Required** in schema |

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearBeginDate in line PLAN YEAR BEGIN of Schedule A is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **SCH-A-PLAN-YEAR-END-DATE** | **0235.00** |

| Form Label | Line Number |
|---|---|
| **Plan Year Ending Date** | **PLAN YEAR END** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearEndDate** | **0235.00** | **Required** in schema |

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearEndDate in line PLAN YEAR END of Schedule A is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **SCH-A-PLAN-NUM** | **0236.00** |

| Form Label | Line Number |
|---|---|
| **Three-Digit Plan Number** | **B** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanNum** | **0236.00** | **Required** in schema |

Valid values: 001-999

Edit tests:

P-240 The plan number on Schedule(s) A does not match the Plan Number on Form 5500, Part II, Line 1b.

Schema Info: Type PNType minOccurs= 1; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

Acknowledgment Error Message:The value for the XML element PlanNum in line B of Schedule A is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Map from input element value as follows:

If missing, create element with values copied from 5500.

IFILE Auto-Calculated Requirements: Automatically populated from 5500

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **SCH-A-EIN** | **0237.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor EIN** | **D** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EIN** | **0237.00** | **Required** in schema |

Edit tests:

P-241 The EIN on Schedule(s) A does not match the EIN on Form 5500, Part II, Line 2b.

Schema Info: Type EINType minOccurs= 1; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

Acknowledgment Error Message:The value for the XML element EIN in line D of Schedule A is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Map from input element value as follows:

If missing, create element with values copied from 5500.

Special processing: Leading zeroes must be retained. If blank, populate from SPONS-DFE-EIN.

IFILE Auto-Calculated Requirements: Automatically populated from 5500

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-CARRIER-NAME** | **0238.00** |

| Form Label | Line Number |
|---|---|
| **Name of Insurance Carrier** | **1(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsCarrierName** | **0238.00** | **Optional** in schema |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

Acknowledgment Error Message:The value for the XML element InsCarrierName in line 1(a) of Schedule A is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-CARRIER-EIN** | **0239.00** |

| Form Label | Line Number |
|---|---|
| **EIN of Insurance Carrier** | **1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsCarrierEIN** | **0239.00** | **Optional** in schema |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

Acknowledgment Error Message:The value for the XML element InsCarrierEIN in line 1(b) of Schedule A is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

Special processing: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-CARRIER-NAIC-CODE** | **0240.00** |

| Form Label | Line Number |
|---|---|
| **NAIC Code** | **1(c)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsCarrierNAICCode** | **0240.00** | **Optional** in schema |

Schema Info: Type String5Type minOccurs= 0; maxOccurs= 1

Type Info: String5Type - simpleType [5 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=5

Acknowledgment Error Message:The value for the XML element InsCarrierNAICCode in line 1(c) of Schedule A is invalid for the datatype String5Type. Valid values for this datatype include any string of up to 5 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-CONTRACT-NUM** | **0241.00** |

| Form Label | Line Number |
|---|---|
| **Contract or Identification Number** | **1(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsContractNum** | **0241.00** | **Optional** in schema |

Schema Info: Type String15Type minOccurs= 0; maxOccurs= 1

Type Info: String15Type - simpleType [15 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=15

Acknowledgment Error Message:The value for the XML element InsContractNum in line 1(d) of Schedule A is invalid for the datatype String15Type. Valid values for this datatype include any string of up to 15 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-PRSN-COVERED-EOY-CNT** | **0242.00** |

| Form Label | Line Number |
|---|---|
| **Approximate Number of Persons Covered At End of Policy or Contract Year** | **1(e)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsPrsnCoveredEoyCnt** | **0242.00** | **Optional** in schema |

Schema Info: Type Count7Type minOccurs= 0; maxOccurs= 1

Type Info: Count7Type - simpleType [7-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=7

Acknowledgment Error Message:The value for the XML element InsPrsnCoveredEoyCnt in line 1(e) of Schedule A is invalid for the datatype Count7Type. Valid values for this datatype include unsigned integers up to a maximum of 9999999 (7 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 9999999 (7 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-POLICY-FROM-DATE** | **0243.00** |

| Form Label | Line Number |
|---|---|
| **Policy or Contract Year (From Date)** | **1(f)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsPolicyFromDate** | **0243.00** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element InsPolicyFromDate in line 1(f) of Schedule A is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-POLICY-TO-DATE** | **0244.00** |

| Form Label | Line Number |
|---|---|
| **Policy or Contract Year (To Date)** | **1(g)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsPolicyToDate** | **0244.00** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element InsPolicyToDate in line 1(g) of Schedule A is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-COMM-TOT-AMT** | **0245.00** |

| Form Label | Line Number |
|---|---|
| **Total Amount of Commissions** | **2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsBrokerCommTotAmt** | **0245.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element InsBrokerCommTotAmt in line 2(a) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-FEES-TOT-AMT** | **0246.00** |

| Form Label | Line Number |
|---|---|
| **Total Amount of Fees** | **2(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsBrokerFeesTotAmt** | **0246.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element InsBrokerFeesTotAmt in line 2(b) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-NAME** | **0247.00** |

| Form Label | Line Number |
|---|---|
| **Broker Name** | **3(a)-BROKER 1 NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsBroker/Name** | **0247.00** | **Optional** in schema |

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: InsBroker (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element InsBroker/Name in line 3(a)-BROKER 1 NAME of Schedule A is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-US-ADDRESS1** | **0248.00** |

| Form Label | Line Number |
|---|---|
| **Broker 1 Address** | **3(a)-BROKER 1 ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0248.00** | **Required** in schema if **USAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine1 in line 3(a)-BROKER 1 ADDRESS of Schedule A is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-US-ADDRESS2** | **0249.00** |

| Form Label | Line Number |
|---|---|
| **Broker 1 Address** | **3(a)-BROKER 1 ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0249.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine2 in line 3(a)-BROKER 1 ADDRESS of Schedule A is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-US-CITY** | **0250.00** |

| Form Label | Line Number |
|---|---|
| **Broker 1 City** | **3(a)-BROKER 1 CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0250.00** | **Required** in schema if **USAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/City in line 3(a)-BROKER 1 CITY of Schedule A is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-US-STATE** | **0251.00** |

| Form Label | Line Number |
|---|---|
| **Broker 1 State** | **3(a)-BROKER 1 STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0251.00** | **Required** in schema if **USAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS, MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/State in line 3(a)-BROKER 1 STATE of Schedule A is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-US-ZIP** | **0252.00** |

| Form Label | Line Number |
|---|---|
| **Broker 1 Zip Code** | **3(a)-BROKER 1 ZIP CODE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0252.00** | **Required** in schema if **USAddress** present |

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line 3(a)-BROKER 1 ZIP CODE of Schedule A is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-FOREIGN-ADDRESS1** | **0253.00** |

| Form Label | Line Number |
|---|---|
| **Broker 1 Address** | **3(a)-BROKER 1 ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0253.00** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine1 in line 3 (a)-BROKER 1 ADDRESS of Schedule A is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-FOREIGN-ADDRESS2** | **0254.00** |

| Form Label | Line Number |
|---|---|
| **Broker 1 Address** | **3(a)-BROKER 1 ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0254.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine2 in line 3 (a)-BROKER 1 ADDRESS of Schedule A is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-FOREIGN-CITY** | **0255.00** |

| Form Label | Line Number |
|---|---|
| **Broker 1 City** | **3(a)-BROKER 1 CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0255.00** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line 3(a)-BROKER 1 CITY of Schedule A is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-FOREIGN-PROV-STATE** | **0256.00** |

| Form Label | Line Number |
|---|---|
| **Broker 1 State** | **3(a)-BROKER 1 STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0256.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line 3 (a)-BROKER 1 STATE of Schedule A is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-FOREIGN-CNTRY** | **0257.00** |

| Form Label | Line Number |
|---|---|
| **Broker Foreign Country** | **3(a) BROKER FOREIGN COUNTRY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0257.00** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line 3(a) BROKER FOREIGN COUNTRY of Schedule A is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-FOREIGN-POSTAL-CD** | **0258.00** |

| Form Label | Line Number |
|---|---|
| **Broker 1 Zip Code** | **3(a)-BROKER 1 ZIP CODE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0258.00** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/PostalCode in line 3(a)-BROKER 1 ZIP CODE of Schedule A is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-COMM-PD-AMT** | **0259.00** |

| Form Label | Line Number |
|---|---|
| **Sales and base commissions paid** | **3(b)-BROKER 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsBroker/CommPdAmt** | **0259.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: InsBroker (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element InsBroker/CommPdAmt in line 3(b)-BROKER 1 of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-FEES-PD-AMT** | **0260.00** |

| Form Label | Line Number |
|---|---|
| **Fees and other commissions paid** | **3(c)-BROKER AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsBroker/FeesPdAmt** | **0260.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: InsBroker (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element InsBroker/FeesPdAmt in line 3(c)-BROKER AMOUNT of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-FEES-PD-TEXT** | **0261.00** |

| Form Label | Line Number |
|---|---|
| **Fees Paid - Purpose** | **3(d)-BROKER 1 PURPOSE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsBroker/FeesPdText** | **0261.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

ParentInfo: InsBroker (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element InsBroker/FeesPdText in line 3(d)-BROKER 1 PURPOSE of Schedule A is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-BROKER-CODE** | **0262.00** |

| Form Label | Line Number |
|---|---|
| **Type of Organization Code - Broker** | **3(e)-BROKER 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsBroker/Code** | **0262.00** | **Optional** in schema |

Valid values: 1=Banking, Savings & Loan Association, Credit Union, or other similar financial institution; 2=Trust company; 3=Insurance Agent or Broker; 4=Agent or Broker other than insurance; 5=Third party administrator; 6=Investment company/Mutual Fund; 7=Investment Manager/ Adviser; 8=Labor union; 9=Foreign entity; 0=Other.

Schema Info: Type InsBrokerCodeType minOccurs= 0; maxOccurs= 1

Type Info: InsBrokerCodeType - simpleType [enum 0-9]

Base: StringType

Restrictions: Patterns: [0-9]

ParentInfo: InsBroker (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element InsBroker/Code in line 3(e)-BROKER 1 of Schedule A is invalid for the datatype InsBrokerCodeType. Valid values for this datatype include single-digit codes from 0 to 9.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-EOY-GEN-ACCT-AMT** | **0263.00** |

| Form Label | Line Number |
|---|---|
| **Current Value of Plan Interest In the General Account At Year End** | **4** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionEoyGenAcctAmt** | **0263.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionEoyGenAcctAmt in line 4 of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-EOY-SEP-ACCT-AMT** | **0264.00** |

| Form Label | Line Number |
|---|---|
| **Current Value of Plan's Interest In Separate Accounts At Year End** | **5** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionEoySepAcctAmt** | **0264.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionEoySepAcctAmt in line 5 of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-BASIS-RATES-TEXT** | **0265.00** |

| Form Label | Line Number |
|---|---|
| **State the Basis of Premium Rates** | **6a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionBasisRatesText** | **0265.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

Acknowledgment Error Message:The value for the XML element PensionBasisRatesText in line 6a of Schedule A is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-PREM-PAID-TOT-AMT** | **0266.00** |

| Form Label | Line Number |
|---|---|
| **Premiums Paid To Carrier** | **6b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionPremPaidTotAmt** | **0266.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionPremPaidTotAmt in line 6b of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-UNPAID-PREMIUM-AMT** | **0267.00** |

| Form Label | Line Number |
|---|---|
| **Premiums Due But Unpaid At The End Of The Year** | **6c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionUnpaidPremiumAmt** | **0267.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionUnpaidPremiumAmt in line 6c of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-CONTRACT-COST-AMT** | **0268.00** |

| Form Label | Line Number |
|---|---|
| **Carrier Incurred Any Specific Costs In Connection With The Acquisition Of The Contract** | **6d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionContractCostAmt** | **0268.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionContractCostAmt in line 6d of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-COST-TEXT** | **0269.00** |

| Form Label | Line Number |
|---|---|
| **Specify Nature of Costs** | **6d-TEXT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionCostText** | **0269.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

Acknowledgment Error Message:The value for the XML element PensionCostText in line 6d-TEXT of Schedule A is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **ALLOC-CONTRACTS-INDIV-IND** | **0270.00** |

| Form Label | Line Number |
|---|---|
| **Specify Type of Allocated Contract** | **6e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AllocContractsIndivInd** | **0270.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element AllocContractsIndivInd in line 6e of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **ALLOC-CONTRACTS-GROUP-IND** | **0271.00** |

| Form Label | Line Number |
|---|---|
| **Specify Type of Allocated Contract** | **6e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AllocContractsGroupInd** | **0271.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element AllocContractsGroupInd in line 6e of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **ALLOC-CONTRACTS-OTHER-IND** | **0272.00** |

| Form Label | Line Number |
|---|---|
| **Specify Type of Allocated Contract** | **6e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AllocContractsOtherInd** | **0272.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element AllocContractsOtherInd in line 6e of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **ALLOC-CONTRACTS-OTHER-TEXT** | **0273.00** |

| Form Label | Line Number |
|---|---|
| **Specify Other Type of Allocated Contract** | **6e-TEXT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AllocContractsOtherText** | **0273.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

Acknowledgment Error Message:The value for the XML element AllocContractsOtherText in line 6e-TEXT of Schedule A is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-DISTRIB-BNFT-TERM-PLN-IND** | **0274.00** |

| Form Label | Line Number |
|---|---|
| **If Contract Purchased To Distribute Benefits From A Terminating Plan Check Box** | **6f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionDistribBnftTermPlnInd** | **0274.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element PensionDistribBnftTermPlnInd in line 6f of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **UNALLOC-CONTRACTS-DEP-ADMIN-IND** | **0275.00** |

| Form Label | Line Number |
|---|---|
| **Type of Unallocated Contract** | **7a(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **UnallocContractsDepAdminInd** | **0275.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element UnallocContractsDepAdminInd in line 7a(1) of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **UNALLOC-CONTRACTS-IMM-PART-GUAR-IND** | **0276.00** |

| Form Label | Line Number |
|---|---|
| **Type of Unallocated Contract** | **7a(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **UnallocContractsImmPartGuarInd** | **0276.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element UnallocContractsImmPartGuarInd in line 7a (2) of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **UNALLOC-CONTRACTS-GUAR-INVEST-IND** | **0277.00** |

| Form Label | Line Number |
|---|---|
| **Type of Unallocated Contract** | **7a(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **UnallocContractsGuarInvestInd** | **0277.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element UnallocContractsGuarInvestInd in line 7a (3) of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **UNALLOC-CONTRACTS-OTHER-IND** | **0278.00** |

| Form Label | Line Number |
|---|---|
| **Type of Unallocated Contract** | **7a(4)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **UnallocContractsOtherInd** | **0278.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element UnallocContractsOtherInd in line 7a(4) of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **UNALLOC-CONTRACTS-OTHER-TEXT** | **0279.00** |

| Form Label | Line Number |
|---|---|
| **Specify Other Type of Unallocated Contract** | **7a(4)-TEXT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **UnallocContractsOtherText** | **0279.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

Acknowledgment Error Message:The value for the XML element UnallocContractsOtherText in line 7a(4)-TEXT of Schedule A is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-END-PREV-BAL-AMT** | **0280.00** |

| Form Label | Line Number |
|---|---|
| **Balance at End of Previous Year** | **7b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionEndPrevBalAmt** | **0280.00** | **Optional** in schema |

Edit tests:

X-021 Schedule(s) A, Line 7d must equal the sum of Lines 7b and 7c(6).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionEndPrevBalAmt in line 7b of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-CONTRIB-DEP-AMT** | **0281.00** |

| Form Label | Line Number |
|---|---|
| **Contributions Deposited During The Year** | **7c(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionContribDepAmt** | **0281.00** | **Optional** in schema |

Edit tests:

X-020 Schedule(s) A, Line 7c(6) must equal the sum of Lines 7c(1) through 7c(5).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionContribDepAmt in line 7c(1) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-DIVND-CR-DEP-AMT** | **0282.00** |

| Form Label | Line Number |
|---|---|
| **Dividends and Credits** | **7c(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionDivndCrDepAmt** | **0282.00** | **Optional** in schema |

Edit tests:

X-020 Schedule(s) A, Line 7c(6) must equal the sum of Lines 7c(1) through 7c(5).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionDivndCrDepAmt in line 7c(2) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-INT-CR-DUR-YR-AMT** | **0283.00** |

| Form Label | Line Number |
|---|---|
| **Interest Credited During the Year** | **7c(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionIntCrDurYrAmt** | **0283.00** | **Optional** in schema |

Edit tests:

X-020 Schedule(s) A, Line 7c(6) must equal the sum of Lines 7c(1) through 7c(5).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionIntCrDurYrAmt in line 7c(3) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-TRANSFER-FROM-AMT** | **0284.00** |

| Form Label | Line Number |
|---|---|
| **Transferred from Separate Accounts** | **7c(4)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionTransferFromAmt** | **0284.00** | **Optional** in schema |

Edit tests:

X-020 Schedule(s) A, Line 7c(6) must equal the sum of Lines 7c(1) through 7c(5).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionTransferFromAmt in line 7c(4) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-OTHER-AMT** | **0285.00** |

| Form Label | Line Number |
|---|---|
| **Specify Other Additions Amount** | **7c(5)-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionOtherAmt** | **0285.00** | **Optional** in schema |

Edit tests:

X-020 Schedule(s) A, Line 7c(6) must equal the sum of Lines 7c(1) through 7c(5).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionOtherAmt in line 7c(5)-AMOUNT of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-OTHER-TEXT** | **0286.00** |

| Form Label | Line Number |
|---|---|
| **Specify Other Additions Text** | **7c(5)-TEXT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionOtherText** | **0286.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

Acknowledgment Error Message:The value for the XML element PensionOtherText in line 7c(5)-TEXT of Schedule A is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-TOT-ADDITIONS-AMT** | **0287.00** |

| Form Label | Line Number |
|---|---|
| **Total Additions** | **7c(6)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionTotAdditionsAmt** | **0287.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-020 | Schedule(s) A, Line 7c(6) must equal the sum of Lines 7c(1) through 7c(5). |
| X-021 | Schedule(s) A, Line 7d must equal the sum of Lines 7b and 7c(6). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionTotAdditionsAmt in line 7c(6) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 7c(1) through 7c(5) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-TOT-BAL-ADDN-AMT** | **0288.00** |

| Form Label | Line Number |
|---|---|
| **Total of Balance and Additions** | **7d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionTotBalAddnAmt** | **0288.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-021 | Schedule(s) A, Line 7d must equal the sum of Lines 7b and 7c(6). |
| X-023 | Schedule(s) A, Line 7f must equal Line 7d minus Line 7e(5). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionTotBalAddnAmt in line 7d of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 7b and 7c(6) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-BNFTS-DSBRSD-AMT** | **0289.00** |

| Form Label | Line Number |
|---|---|
| **Disbursed From Fund To Pay Benefits or Purchase Annuities** | **7e(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionBnftsDsbrsdAmt** | **0289.00** | **Optional** in schema |

Edit tests:

X-022 Schedule(s) A, Line 7e(5) must equal the sum of Lines 7e(1) through 7e(4).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionBnftsDsbrsdAmt in line 7e(1) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-ADMIN-CHRG-AMT** | **0290.00** |

| Form Label | Line Number |
|---|---|
| **Administration Charge Made by Carrier** | **7e(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionAdminChrgAmt** | **0290.00** | **Optional** in schema |

Edit tests:

X-022 Schedule(s) A, Line 7e(5) must equal the sum of Lines 7e(1) through 7e(4).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionAdminChrgAmt in line 7e(2) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-TRANSFER-TO-AMT** | **0291.00** |

| Form Label | Line Number |
|---|---|
| **Transferred to Separate Accounts** | **7e(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionTransferToAmt** | **0291.00** | **Optional** in schema |

Edit tests:

X-022 Schedule(s) A, Line 7e(5) must equal the sum of Lines 7e(1) through 7e(4).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionTransferToAmt in line 7e(3) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-OTH-DED-AMT** | **0292.00** |

| Form Label | Line Number |
|---|---|
| **Specify Other Deductions Amount** | **7e(4)-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionOthDedAmt** | **0292.00** | **Optional** in schema |

Edit tests:

X-022 Schedule(s) A, Line 7e(5) must equal the sum of Lines 7e(1) through 7e(4).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionOthDedAmt in line 7e(4)-AMOUNT of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-OTH-DED-TEXT** | **0293.00** |

| Form Label | Line Number |
|---|---|
| **Specify Other Deductions Text** | **7e(4)-TEXT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionOthDedText** | **0293.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

Acknowledgment Error Message:The value for the XML element PensionOthDedText in line 7e(4)-TEXT of Schedule A is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-TOT-DED-AMT** | **0294.00** |

| Form Label | Line Number |
|---|---|
| **Total Deductions** | **7e(5)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionTotDedAmt** | **0294.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| X-022 | Schedule(s) A, Line 7e(5) must equal the sum of Lines 7e(1) through 7e(4). |
| X-023 | Schedule(s) A, Line 7f must equal Line 7d minus Line 7e(5). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionTotDedAmt in line 7e(5) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 7e(1) through 7e(4) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **PENSION-EOY-BAL-AMT** | **0295.00** |

| Form Label | Line Number |
|---|---|
| **Balance at End of Year** | **7f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PensionEoyBalAmt** | **0295.00** | **Optional** in schema |

Edit tests:

X-023 Schedule(s) A, Line 7f must equal Line 7d minus Line 7e(5).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PensionEoyBalAmt in line 7f of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 7e(5) from line 7d - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-HEALTH-IND** | **0296.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/HealthInd** | **0296.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/HealthInd in line 8a of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-DENTAL-IND** | **0297.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/DentalInd** | **0297.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/DentalInd in line 8b of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-VISION-IND** | **0298.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/VisionInd** | **0298.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/VisionInd in line 8c of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-LIFE-INSUR-IND** | **0299.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/LifeInsurInd** | **0299.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/LifeInsurInd in line 8d of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-TEMP-DISAB-IND** | **0300.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/TempDisabInd** | **0300.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/TempDisabInd in line 8e of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-LONG-TERM-DISAB-IND** | **0301.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/LongTermDisabInd** | **0301.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/LongTermDisabInd in line 8f of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-UNEMP-IND** | **0302.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/SupplementUnemployInd** | **0302.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/SupplementUnemployInd in line 8g of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-DRUG-IND** | **0303.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8h** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/PrescriptDrugInd** | **0303.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/PrescriptDrugInd in line 8h of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-STOP-LOSS-IND** | **0304.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8i** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/StopLossInd** | **0304.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/StopLossInd in line 8i of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-HMO-IND** | **0305.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8j** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/HmoInd** | **0305.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/HmoInd in line 8j of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-PPO-IND** | **0306.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8k** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/PpoInd** | **0306.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/PpoInd in line 8k of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-INDEMNITY-IND** | **0307.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8l** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/IndemnityInd** | **0307.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/IndemnityInd in line 8l of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-BNFT-OTHER-IND** | **0308.00** |

| Form Label | Line Number |
|---|---|
| **Benefit and Contract Type** | **8m** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTable/OtherInd** | **0308.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: WlfrTable (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element WlfrTable/OtherInd in line 8m of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-TYPE-BNFT-OTH-TEXT** | **0309.00** |

| Form Label | Line Number |
|---|---|
| **Specify Other Benefit and Contract Types** | **8m-TEXT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTypeBnftOthText** | **0309.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

Acknowledgment Error Message:The value for the XML element WlfrTypeBnftOthText in line 8m-TEXT of Schedule A is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-PREMIUM-RCVD-AMT** | **0310.00** |

| Form Label | Line Number |
|---|---|
| **Premiums Received** | **9a(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrPremiumRcvdAmt** | **0310.00** | **Optional** in schema |

Edit tests:

X-024 Schedule(s) A, Line 9a(4) must equal Line 9a(1) plus Line 9a(2) minus Line 9a(3).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrPremiumRcvdAmt in line 9a(1) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-UNPAID-DUE-AMT** | **0311.00** |

| Form Label | Line Number |
|---|---|
| **Increase (Decrease) in Amount Due But Unpaid** | **9a(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrUnpaidDueAmt** | **0311.00** | **Optional** in schema |

Edit tests:

X-024 Schedule(s) A, Line 9a(4) must equal Line 9a(1) plus Line 9a(2) minus Line 9a(3).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrUnpaidDueAmt in line 9a(2) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-RESERVE-AMT** | **0312.00** |

| Form Label | Line Number |
|---|---|
| **Increase (Decrease) in Unearned Premium Reserve** | **9a(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrReserveAmt** | **0312.00** | **Optional** in schema |

Edit tests:

X-024 Schedule(s) A, Line 9a(4) must equal Line 9a(1) plus Line 9a(2) minus Line 9a(3).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrReserveAmt in line 9a(3) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-TOT-EARNED-PREM-AMT** | **0313.00** |

| Form Label | Line Number |
|---|---|
| **Total Premiums** | **9a(4)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTotEarnedPremAmt** | **0313.00** | **Optional** in schema |

Edit tests:

X-024 Schedule(s) A, Line 9a(4) must equal Line 9a(1) plus Line 9a(2) minus Line 9a(3).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrTotEarnedPremAmt in line 9a(4) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 9a(1) and 9a(2) minus 9a(3) – Total calculated by system – may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-CLAIMS-PAID-AMT** | **0314.00** |

| Form Label | Line Number |
|---|---|
| **Claims Paid** | **9b(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrClaimsPaidAmt** | **0314.00** | **Optional** in schema |

Edit tests:

X-025 Schedule(s) A, Line 9b(3) must equal the sum of Lines 9b(1) and 9b(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrClaimsPaidAmt in line 9b(1) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-INCR-RESERVE-AMT** | **0315.00** |

| Form Label | Line Number |
|---|---|
| **Increase (Decrease) in Claim Reserves** | **9b(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrIncrReserveAmt** | **0315.00** | **Optional** in schema |

Edit tests:

X-025 Schedule(s) A, Line 9b(3) must equal the sum of Lines 9b(1) and 9b(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrIncrReserveAmt in line 9b(2) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-INCURRED-CLAIM-AMT** | **0316.00** |

| Form Label | Line Number |
|---|---|
| **Incurred Claims** | **9b(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrIncurredClaimAmt** | **0316.00** | **Optional** in schema |

Edit tests:

X-025 Schedule(s) A, Line 9b(3) must equal the sum of Lines 9b(1) and 9b(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrIncurredClaimAmt in line 9b(3) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 9b(1) and 9b(2) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-CLAIMS-CHRGD-AMT** | **0317.00** |

| Form Label | Line Number |
|---|---|
| **Claims Charged** | **9b(4)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrClaimsChrgdAmt** | **0317.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrClaimsChrgdAmt in line 9b(4) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-RET-COMMISSIONS-AMT** | **0318.00** |

| Form Label | Line Number |
|---|---|
| **Retention Charges - Commissions** | **9c(1)A** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRetCommissionsAmt** | **0318.00** | **Optional** in schema |

Edit tests:

X-026 Schedule(s) A, Line 9c(1)H must equal the sum of Lines 9c(1)A through 9c(1)G.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrRetCommissionsAmt in line 9c(1)A of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-RET-ADMIN-AMT** | **0319.00** |

| Form Label | Line Number |
|---|---|
| **Retention Charges - Administrative Service or Other Fees** | **9c(1)B** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRetAdminAmt** | **0319.00** | **Optional** in schema |

Edit tests:

X-026 Schedule(s) A, Line 9c(1)H must equal the sum of Lines 9c(1)A through 9c(1)G.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrRetAdminAmt in line 9c(1)B of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-RET-OTH-COST-AMT** | **0320.00** |

| Form Label | Line Number |
|---|---|
| **Retention Charges - Other Specific Acquisition Costs** | **9c(1)C** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRetOthCostAmt** | **0320.00** | **Optional** in schema |

Edit tests:

X-026 Schedule(s) A, Line 9c(1)H must equal the sum of Lines 9c(1)A through 9c(1)G.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrRetOthCostAmt in line 9c(1)C of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-RET-OTH-EXPENSE-AMT** | **0321.00** |

| Form Label | Line Number |
|---|---|
| **Retention Charges - Other Expenses** | **9c(1)D** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRetOthExpenseAmt** | **0321.00** | **Optional** in schema |

Edit tests:

X-026 Schedule(s) A, Line 9c(1)H must equal the sum of Lines 9c(1)A through 9c(1)G.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrRetOthExpenseAmt in line 9c(1)D of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-RET-TAXES-AMT** | **0322.00** |

| Form Label | Line Number |
|---|---|
| **Retention Charges - Taxes** | **9c(1)E** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRetTaxesAmt** | **0322.00** | **Optional** in schema |

Edit tests:

X-026 Schedule(s) A, Line 9c(1)H must equal the sum of Lines 9c(1)A through 9c(1)G.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrRetTaxesAmt in line 9c(1)E of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-RET-CHARGES-AMT** | **0323.00** |

| Form Label | Line Number |
|---|---|
| **Retention Charges - Charges for Risks or Other Contingencies** | **9c(1)F** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRetChargesAmt** | **0323.00** | **Optional** in schema |

Edit tests:

X-026 Schedule(s) A, Line 9c(1)H must equal the sum of Lines 9c(1)A through 9c(1)G.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrRetChargesAmt in line 9c(1)F of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-RET-OTH-CHRGS-AMT** | **0324.00** |

| Form Label | Line Number |
|---|---|
| **Retention Charges - Other Retention Charges** | **9c(1)G** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRetOthChrgsAmt** | **0324.00** | **Optional** in schema |

Edit tests:

X-026 Schedule(s) A, Line 9c(1)H must equal the sum of Lines 9c(1)A through 9c(1)G.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrRetOthChrgsAmt in line 9c(1)G of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-RET-TOT-AMT** | **0325.00** |

| Form Label | Line Number |
|---|---|
| **Total Retention Charges** | **9c(1)H** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRetTotAmt** | **0325.00** | **Optional** in schema |

Edit tests:

X-026 Schedule(s) A, Line 9c(1)H must equal the sum of Lines 9c(1)A through 9c(1)G.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrRetTotAmt in line 9c(1)H of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 9c(1)A through 9c(1)G - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-REFUND-CASH-IND** | **0326.00** |

| Form Label | Line Number |
|---|---|
| **Dividends or Retroactive Rate Refunds** | **9c(2)-BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRefundCashInd** | **0326.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element WlfrRefundCashInd in line 9c(2)-BOX of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-REFUND-CREDIT-IND** | **0327.00** |

| Form Label | Line Number |
|---|---|
| **Dividends or Retroactive Rate Refunds** | **9c(2)-BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRefundCreditInd** | **0327.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element WlfrRefundCreditInd in line 9c(2)-BOX of Schedule A is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-REFUND-AMT** | **0328.00** |

| Form Label | Line Number |
|---|---|
| **Dividend or Retroactive Rate Refunds - Amount** | **9c(2)-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrRefundAmt** | **0328.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrRefundAmt in line 9c(2)-AMOUNT of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-HELD-BNFTS-AMT** | **0329.00** |

| Form Label | Line Number |
|---|---|
| **Amount Held to Provide Benefits After Retirement** | **9d(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrHeldBnftsAmt** | **0329.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrHeldBnftsAmt in line 9d(1) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-CLAIMS-RESERVE-AMT** | **0330.00** |

| Form Label | Line Number |
|---|---|
| **Claim Reserves** | **9d(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrClaimsReserveAmt** | **0330.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrClaimsReserveAmt in line 9d(2) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-OTH-RESERVE-AMT** | **0331.00** |

| Form Label | Line Number |
|---|---|
| **Other Reserves** | **9d(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrOthReserveAmt** | **0331.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrOthReserveAmt in line 9d(3) of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-DIVNDS-DUE-AMT** | **0332.00** |

| Form Label | Line Number |
|---|---|
| **Dividends or Retroactive Rate Refunds Due** | **9e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrDivndsDueAmt** | **0332.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrDivndsDueAmt in line 9e of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-TOT-CHARGES-PAID-AMT** | **0333.00** |

| Form Label | Line Number |
|---|---|
| **Total Premiums or Subscription Charges Paid to Carrier** | **10a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrTotChargesPaidAmt** | **0333.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrTotChargesPaidAmt in line 10a of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-ACQUIS-COST-AMT** | **0334.00** |

| Form Label | Line Number |
|---|---|
| **Other Specific Costs Incurred With the Acquisition or Retention of the Contract** | **10b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrAcquisCostAmt** | **0334.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element WlfrAcquisCostAmt in line 10b of Schedule A is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **WLFR-ACQUIS-COST-TEXT** | **0335.00** |

| Form Label | Line Number |
|---|---|
| **Specify Nature of Costs** | **10b-TEXT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WlfrAcquisCostText** | **0335.00** | **Optional** in schema |

Schema Info: Type ShortExplanationType minOccurs= 0; maxOccurs= 1

Type Info: ShortExplanationType - simpleType [A short explanation field that allows up to 1000 characters.]

Base: TextType

Restrictions: maxLength=1000

Acknowledgment Error Message:The value for the XML element WlfrAcquisCostText in line 10b-TEXT of Schedule A is invalid for the datatype ShortExplanationType. Valid values for this datatype include text strings up to 1000 characters of English letters, numbers, and punctuation, plus foreign characters and symbols in the range from hex 21 to hex 7E, plus hex A1; to hex BF, plus C1, C9, CD, D1, D3, D7, DA, DC, E1, E9, ED, F1, F3, FA, and FC. Leading spaces, trailing spaces, and adjacent spaces are not allowed.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: Due to the length of the Acknowledgement Error Message for this field as specified in the DER, the following alternate error message text may be implemented for this field: "Invalid information entered. Valid values for this field include text strings up to 1000 characters." This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-FAIL-PROVIDE-INFO-IND** | **0336.00** |

| Form Label | Line Number |
|---|---|
| **Insurance company fail to provide information** | **11** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsFailProvideInfoInd** | **0336.00** | **Optional** in schema |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element InsFailProvideInfoInd in line 11 of Schedule A is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule A** | **INS-FAIL-PROVIDE-INFO-TEXT** | **0337.00** |

| Form Label | Line Number |
|---|---|
| **Line 12 specify** | **12** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsFailProvideInfoText** | **0337.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

Acknowledgment Error Message:The value for the XML element InsFailProvideInfoText in line 12 of Schedule A is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-PLAN-YEAR-BEGIN-DATE** | **0338.00** |

| Form Label | Line Number |
|---|---|
| **Plan Year Beginning Date** | **PLAN YEAR BEGIN** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearBeginDate** | **0338.00** | **Required** in schema |

Edit tests:

X-027MB The Plan Year Begin Date on Schedule MB must match the Plan Year Begin Date on Form 5500 or the Plan Year Begin Date on Form 5500-SF.

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearBeginDate in line PLAN YEAR BEGIN of Schedule MB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-TAX-PRD** | **0339.00** |

| Form Label | Line Number |
|---|---|
| **Tax Period End** | **TAXPERIOD** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearEndDate** | **0339.00** | **Required** in schema |

Edit tests:

X-028MB The Plan Year End Date on Schedule MB must match the Plan Year End Date on Form 5500 or the Plan Year End Date on Form 5500-SF.

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearEndDate in line TAXPERIOD of Schedule MB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-PN** | **0340.00** |

| Form Label | Line Number |
|---|---|
| **Three Digit Plan Number** | **B** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanNum** | **0340.00** | **Required** in schema |

Valid values: 001-999

Edit tests:

X-029MB The Plan Number on Schedule MB, Line B must match Form 5500, Line 1(b) or Form 5500-SF, Line 1 (b).

Schema Info: Type PNType minOccurs= 1; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

Acknowledgment Error Message:The value for the XML element PlanNum in line B of Schedule MB is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Map from input element value as follows:

If missing, create element with values copied from 5500.

Special processing: Leading zeroes must be retained. If blank, populate from SPONS-DFE-PN.

IFILE Auto-Calculated Requirements: Automatically populated from 5500 or 5500-SF

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-EIN** | **0341.00** |
| Form Label | Line Number | |
| **Sponsor EIN** | **D** | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchMB/EIN** | **0341.00** | **Required** in schema |

Edit tests:

I-114MB Schedule MB, Line D (EIN) does not match Plan Sponsor EIN in Form 5500, Line 2b or Form 5500-SF, Line 2b.

Schema Info: Type EINType minOccurs= 1; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: SchMB (SchMBType)

Acknowledgment Error Message:The value for the XML element SchMB/EIN in line D of Schedule MB is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Map from input element value as follows:

If missing, create element with values copied from 5500.

Special processing: Leading zeroes must be retained. If blank, populate from SPONS-DFE-EIN.

IFILE Auto-Calculated Requirements: Automatically populated from 5500 or 5500-SF

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-PLAN-TYPE-CODE** | **0342.00** |

| Form Label | Line Number |
|---|---|
| **Type of Plan** | **E** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPlanTypeCode** | **0342.00** | **Required** in schema |

Valid values: 1=Multiemployer Defined Benefit plan; 2=Money purchase plan

Edit tests:

| | |
|---|---|
| I-155MB | The Actuary (Name), Firm Name, and Signature Date must be provided on Schedule MB when Line E Box 1 (Multiemployer Defined Benefit) is checked. |
| I-156SF | A Schedule MB was provided with a Form 5500-SF, but Schedule MB, Line E, Box 2 (Money Purchase) is not checked. |

Schema Info: Type ActrlPlanTypeCodeType minOccurs= 1; maxOccurs= 1

Type Info: ActrlPlanTypeCodeType - simpleType [1=DB plan; 2= Money Purchase plan]

Base: Enum1To2Type

Restrictions: None

Acknowledgment Error Message:The value for the XML element ActrlPlanTypeCode in line E of Schedule MB is invalid for the datatype ActrlPlanTypeCodeType. Valid values for this datatype include 1 (Defined Benefit plan) or 2 (Money Purchase plan).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-VALUE-DATE** | **0343.00** |

| Form Label | Line Number |
|---|---|
| **Actuarial Valuation Date** | **1a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlValueDate** | **0343.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-622MB | Schedule MB, Line 1a equals the Filing Header Plan Year Begin date, but, either Line 1b(1) is less than 98 percent or greater than 102% of the value of Line 2a and Form 5500, Lines 9a(1), 9a (2), 9b(1), and 9b(2) are not checked or at least one of Schedule MB Lines 1b(1) or 2a are blank. |
| X-031MB | Line 1a of Schedule MB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF. |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element ActrlValueDate in line 1a of Schedule MB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CURR-VALUE-AST-01-AMT** | **0344.00** |

| Form Label | Line Number |
|---|---|
| **Current Value of Assets** | **1b(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrValueAst01Amt** | **0344.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-622MB | Schedule MB, Line 1a equals the Filing Header Plan Year Begin date, but, either Line 1b(1) is less than 98 percent or greater than 102% of the value of Line 2a and Form 5500, Lines 9a(1), 9a (2), 9b(1), and 9b(2) are not checked or at least one of Schedule MB Lines 1b(1) or 2a are blank. |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| B-716MB | Schedule MB Line 1c(1) requires a value greater than zero when Line 1b(1) is greater than zero, and either Line 5b or Line 5c has been checked. |
| B-717MB | Schedule MB Line 1c(2)(a) requires a value greater than zero when Line 1b(1) is greater than zero and Line 5e has been checked. |
| B-718MB | Schedule MB Lines 1c(2)(b) or 1c(2)(c) requires a value greater than zero when Line 1b(1) is greater than zero and either Line 5d or Line 5e has been checked. |
| B-719MB | Schedule MB Line 1c(3) requires a value greater than zero when Line 1b(1) is greater than zero and Line 5c has been checked. |
| B-720MB | Schedule MB, Line 1d(2)(b) is not greater than zero when Lines 1b(1) and 2b(3)(c)(1) are greater than zero and Form 5500, Line 8a does not contain '1I'. |
| B-721MB | Expected plan disbursements are not reported in Schedule MB, Line 1d(3), but an amount greater than zero is reported in Line 1b(1) and Line 2b(1)(1). |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2) (a), or 2a indicate an amount greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCurrValueAst01Amt in line 1b(1) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AST-FNDNG-STD-AMT** | **0345.00** |

| Form Label | Line Number |
|---|---|
| **Actuarial Value of Assets For Funding Standard Account** | **1b(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAstFndngStdAmt** | **0345.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-677MB | Schedule MB, Line 4b contains "E", "S", "C", or "D", but either Line 4a is not equal to Line 1b (2) divided by Line 1c(3) or at least one of Lines 4a, 1b(2), or 1c(3) are blank. |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlAstFndngStdAmt in line 1b(2) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACCR-LIAB-GAIN-MTHD-AMT** | **0346.00** |

| Form Label | Line Number |
|---|---|
| **Accrued Liability For Plans Using Immediate Gain Methods** | **1c(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAccrLiabGainMthdAmt** | **0346.00** | **Optional** in schema |

Edit tests:

B-716MB Schedule MB Line 1c(1) requires a value greater than zero when Line 1b(1) is greater than zero, and either Line 5b or Line 5c has been checked.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlAccrLiabGainMthdAmt in line 1c(1) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-UNFND-LIAB-MTHD-BASE-AMT** | **0347.00** |

| Form Label | Line Number |
|---|---|
| **Unfunded Liability for Methods with Bases** | **1c(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlUnfndLiabMthdBaseAmt** | **0347.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-717MB | Schedule MB Line 1c(2)(a) requires a value greater than zero when Line 1b(1) is greater than zero and Line 5e has been checked. |
| I-118MB | Schedule MB, Line 5a is checked or Line 5e is checked and Schedule MB, Lines 1c(2)(a), and 1c(2)(b), and 1c(2)(c) are all blank. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlUnfndLiabMthdBaseAmt in line 1c(2)(a) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACCR-LIAB-AGE-MTHD-AMT** | **0348.00** |

| Form Label | Line Number |
|---|---|
| **Accrued Liability Under Entry Age Normal Method** | **1c(2)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAccrLiabAgeMthdAmt** | **0348.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-718MB | Schedule MB Lines 1c(2)(b) or 1c(2)(c) requires a value greater than zero when Line 1b(1) is greater than zero and either Line 5d or Line 5e has been checked. |
| I-118MB | Schedule MB, Line 5a is checked or Line 5e is checked and Schedule MB, Lines 1c(2)(a), and 1c(2)(b), and 1c(2)(c) are all blank. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlAccrLiabAgeMthdAmt in line 1c(2)(b) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-NORM-COST-AGE-MTHD-AMT** | **0349.00** |

| Form Label | Line Number |
|---|---|
| **Normal Cost Under Entry Age Normal Method** | **1c(2)(c)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlNormCostAgeMthdAmt** | **0349.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-718MB | Schedule MB Lines 1c(2)(b) or 1c(2)(c) requires a value greater than zero when Line 1b(1) is greater than zero and either Line 5d or Line 5e has been checked. |
| I-118MB | Schedule MB, Line 5a is checked or Line 5e is checked and Schedule MB, Lines 1c(2)(a), and 1c(2)(b), and 1c(2)(c) are all blank. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlNormCostAgeMthdAmt in line 1c(2)(c) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACCR-LIAB-UNIT-CREDIT-MTHD-AMT** | **0350.00** |

| Form Label | Line Number |
|---|---|
| **Accrued Liability Under Unit Credit Method** | **1c(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAccrLiabUnitCreditMthdAmt** | **0350.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-677MB | Schedule MB, Line 4b contains "E", "S", "C", or "D", but either Line 4a is not equal to Line 1b (2) divided by Line 1c(3) or at least one of Lines 4a, 1b(2), or 1c(3) are blank. |
| B-719MB | Schedule MB Line 1c(3) requires a value greater than zero when Line 1b(1) is greater than zero and Line 5c has been checked. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlAccrLiabUnitCreditMthdAmt in line 1c (3) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CURR-LIAB-PRE-PARTCP-AMT** | **0351.00** |

| Form Label | Line Number |
|---|---|
| **Amount Excluded from Current Liability Attributable To Pre-Participation Service** | **1d(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrLiabPrePartcpAmt** | **0351.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCurrLiabPrePartcpAmt in line 1d(1) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-RPA94-INFO-CURR-LIAB-AMT** | **0352.00** |

| Form Label | Line Number |
|---|---|
| **Current Liability - RPA 94** | **1d(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRpa94InfoCurrLiabAmt** | **0352.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlRpa94InfoCurrLiabAmt in line 1d(2)(a) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-RPA94-EXPT-INCR-LIAB-AMT** | **0353.00** |

| Form Label | Line Number |
|---|---|
| **Expected increase in current liability due to benefits arriving during the plan year** | **1d(2)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRpa94ExptIncrLiabAmt** | **0353.00** | **Optional** in schema |

Edit tests:

B-720MB Schedule MB, Line 1d(2)(b) is not greater than zero when Lines 1b(1) and 2b(3)(c)(1) are greater than zero and Form 5500, Line 8a does not contain '1I'.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlRpa94ExptIncrLiabAmt in line 1d(2)(b) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-RPA94-EXPT-RELEASE-LIAB-AMT** | **0354.00** |

| Form Label | Line Number |
|---|---|
| **Expected Release from "RPA '94" Current Liability - RPA 94** | **1d(2)(c)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRpa94ExptReleaseLiabAmt** | **0354.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlRpa94ExptReleaseLiabAmt in line 1d(2)(c) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-EXPECT-PLAN-PAYMENT-AMT** | **0355.00** |

| Form Label | Line Number |
|---|---|
| **Expected Plan Disbursements for the Plan Year** | **1d(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExpectPlanPaymentAmt** | **0355.00** | **Optional** in schema |

Edit tests:

B-721MB Expected plan disbursements are not reported in Schedule MB, Line 1d(3), but an amount greater than zero is reported in Line 1b(1) and Line 2b(1)(1).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlExpectPlanPaymentAmt in line 1d(3) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-SIGNATURE-DATE** | **0356.00** |

| Form Label | Line Number |
|---|---|
| **Signature Date** | **DATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlSignatureDate** | **0356.00** | **Optional** in schema |

Edit tests:

I-155MB The Actuary (Name), Firm Name, and Signature Date must be provided on Schedule MB when Line E Box 1 (Multiemployer Defined Benefit) is checked.

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element ActrlSignatureDate in line DATE of Schedule MB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-NAME-LINE** | **0357.00** |

| Form Label | Line Number |
|---|---|
| **Print/Type Name of Actuary** | **TYPED NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryNameLine** | **0357.00** | **Optional** in schema |

Edit tests:

I-155MB The Actuary (Name), Firm Name, and Signature Date must be provided on Schedule MB when Line E Box 1 (Multiemployer Defined Benefit) is checked.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

Acknowledgment Error Message:The value for the XML element ActrlActuaryNameLine in line TYPED NAME of Schedule MB is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-FIRM-NAME** | **0358.00** |

| Form Label | Line Number |
|---|---|
| **Firm Name of Actuary** | **FIRM** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryFirmName** | **0358.00** | **Optional** in schema |

Edit tests:

I-155MB The Actuary (Name), Firm Name, and Signature Date must be provided on Schedule MB when Line E Box 1 (Multiemployer Defined Benefit) is checked.

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

Acknowledgment Error Message:The value for the XML element ActrlActuaryFirmName in line FIRM of Schedule MB is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-US-ADDRESS1** | **0359.00** |

| Form Label | Line Number |
|---|---|
| **Address of Actuary Firm** | **ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryUSAddress/AddressLine1** | **0359.00** | **Required** in schema if **ActrlActuaryUSAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ActrlActuaryUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryUSAddress/AddressLine1 in line ADDRESS of Schedule MB is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-US-ADDRESS2** | **0360.00** |

| Form Label | Line Number |
|---|---|
| **Address of Actuary Firm** | **ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryUSAddress/AddressLine2** | **0360.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ActrlActuaryUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryUSAddress/AddressLine2 in line ADDRESS of Schedule MB is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-US-CITY** | **0361.00** |

| Form Label | Line Number |
|---|---|
| **City of Actuary Firm** | **CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryUSAddress/City** | **0361.00** | **Required** in schema if **ActrlActuaryUSAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ActrlActuaryUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryUSAddress/City in line CITY of Schedule MB is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-US-STATE** | **0362.00** |

| Form Label | Line Number |
|---|---|
| **State of Actuary Firm** | **STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryUSAddress/State** | **0362.00** | **Required** in schema if **ActrlActuaryUSAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS,MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: ActrlActuaryUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryUSAddress/State in line STATE of Schedule MB is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-US-ZIP** | **0363.00** |

| Form Label | Line Number |
|---|---|
| **Zip Code of Actuary Firm** | **ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryUSAddress/ZipCode** | **0363.00** | **Required** in schema if **ActrlActuaryUSAddress** present |

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: ActrlActuaryUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryUSAddress/ZipCode in line ZIP of Schedule MB is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-FOREIGN-ADDRESS1** | **0364.00** |

| Form Label | Line Number |
|---|---|
| **Address of Actuary Firm** | **ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/ AddressLine1** | **0364.00** | **Required** in schema if **ActrlActuaryForeignAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/AddressLine1 in line ADDRESS of Schedule MB is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-FOREIGN-ADDRESS2** | **0365.00** |

| Form Label | Line Number |
|---|---|
| **Address of Actuary Firm** | **ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/ AddressLine2** | **0365.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/AddressLine2 in line ADDRESS of Schedule MB is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-FOREIGN-CITY** | **0366.00** |

| Form Label | Line Number |
|---|---|
| **Actuary Firm City** | **CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/City** | **0366.00** | **Required** in schema if **ActrlActuaryForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/City in line CITY of Schedule MB is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-FOREIGN-PROV-STATE** | **0367.00** |

| Form Label | Line Number |
|---|---|
| **State** | **STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/ ProvinceOrState** | **0367.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/ProvinceOrState in line STATE of Schedule MB is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-FOREIGN-CNTRY** | **0368.00** |

| Form Label | Line Number |
|---|---|
| **Actuary Foreign Mailing Country** | **COUNTRY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/Country** | **0368.00** | **Required** in schema if **ActrlActuaryForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/Country in line COUNTRY of Schedule MB is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-FOREIGN-POSTAL-CD** | **0369.00** |

| Form Label | Line Number |
|---|---|
| **Zip Code** | **ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/PostalCode** | **0369.00** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/PostalCode in line ZIP of Schedule MB is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-PHONE-NUM** | **0370.00** |

| Form Label | Line Number |
|---|---|
| **Telephone Number of Actuary Firm** | **Phone** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryPhoneNum** | **0370.00** | **Optional** in schema |

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

Acknowledgment Error Message:The value for the XML element ActrlActuaryPhoneNum in line Phone of Schedule MB is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTUARY-PHONE-NUM-FOREIGN** | **0370.01** |

| Form Label | Line Number |
|---|---|
| **Telephone Number of Actuary Firm (Foreign)** | **Phone (Foreign)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignPhoneNum** | **0370.01** | **Optional** in schema |

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignPhoneNum in line Phone (Foreign) of Schedule MB is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACTRY-ENRLMT-NUM** | **0371.00** |

| Form Label | Line Number |
|---|---|
| **Most Recent Enrollment Number** | **Enrollment Number** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActryEnrlmtNum** | **0371.00** | **Optional** in schema |

Edit tests:

I-124MB The first two digits of the Actuary Enrollment Number of Schedule MB must equal 11 or 14.

Schema Info: Type EnrlmtNumType minOccurs= 0; maxOccurs= 1

Type Info: EnrlmtNumType - simpleType [7-digit enrollment number]

Base: StringType

Restrictions: Patterns: [0-9]{7}

Acknowledgment Error Message:The value for the XML element ActrlActryEnrlmtNum in line Enrollment Number of Schedule MB is invalid for the datatype EnrlmtNumType. Valid values for this datatype include 7-digit codes valid for the processing year.

## Output Specification - XML Format

Copy input element value exactly

Special processing: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-NOT-REFLECT-IND** | **0372.00** |

| Form Label | Line Number |
|---|---|
| **Actuary Not Fully Reflected Any Regulation/ Ruling Promulgated Under Statute Box** | **BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlNotReflectInd** | **0372.00** | **Optional** in schema |

Edit tests:

X-032MB Statement by the Enrolled Actuary (Attachment [AttachmentTypeCode='ActuaryStatement']) must be attached when the Schedule MB box labeled "actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule" is checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlNotReflectInd in line BOX of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CURR-VALUE-AST-02-AMT** | **0373.00** |

| Form Label | Line Number |
|---|---|
| **Current Value of the Assets** | **2a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrValueAst02Amt** | **0373.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-622MB | Schedule MB, Line 1a equals the Filing Header Plan Year Begin date, but, either Line 1b(1) is less than 98 percent or greater than 102% of the value of Line 2a and Form 5500, Lines 9a(1), 9a (2), 9b(1), and 9b(2) are not checked or at least one of Schedule MB Lines 1b(1) or 2a are blank. |
| B-639MB | Either Schedule MB, Line 2a divided by Line 2b(4)(2) is less than 70%, and Line 2c is not equal to Line 2a divided by Line 2b(4)(2) or at least one of Lines 2a or 2b(4)(2)) are blank. |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2) (a), or 2a indicate an amount greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCurrValueAst02Amt in line 2a of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-LIAB-RTD-PARTCP-CNT** | **0374.00** |

| Form Label | Line Number |
|---|---|
| **Retired - Count** | **2b(1)(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlLiabRtdPartcpCnt** | **0374.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-635MB | Schedule MB, Line 2b(4)(1) is not equal to the sum of Lines 2b(1)(1), plus 2b(2)(1), plus 2b(3)(c)(1). |
| B-706MB | Current liabilities for retired participants and beneficiaries receiving payments have been reported in Schedule MB, Line 2b(1)(2), but the number of participants in Line 2b(1)(1) is either blank or equal to zero. |
| B-721MB | Expected plan disbursements are not reported in Schedule MB, Line 1d(3), but an amount greater than zero is reported in Line 1b(1) and Line 2b(1)(1). |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element ActrlLiabRtdPartcpCnt in line 2b(1)(1) of Schedule MB is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CURR-LIAB-RTD-AMT** | **0375.00** |

| Form Label | Line Number |
|---|---|
| **Retired - Amount** | **2b(1)(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrLiabRtdAmt** | **0375.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-637MB | Schedule MB, Line 2b(4)(2) is not equal to the sum of Lines 2b(1)(2), 2b(2)(2), and 2b(3)(c)(2). |
| B-706MB | Current liabilities for retired participants and beneficiaries receiving payments have been reported in Schedule MB, Line 2b(1)(2), but the number of participants in Line 2b(1)(1) is either blank or equal to zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCurrLiabRtdAmt in line 2b(1)(2) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-LIAB-TERM-PARTCP-CNT** | **0376.00** |

| Form Label | Line Number |
|---|---|
| **Terminated - Number** | **2b(2)(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlLiabTermPartcpCnt** | **0376.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-635MB | Schedule MB, Line 2b(4)(1) is not equal to the sum of Lines 2b(1)(1), plus 2b(2)(1), plus 2b(3)(c)(1). |
| B-707MB | Current liabilities for terminated vested participants have been reported in Schedule MB, Line 2b(2)(2), but the number of participants in Line 2b(2)(1) is either blank or equal to zero. |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element ActrlLiabTermPartcpCnt in line 2b(2)(1) of Schedule MB is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CURR-LIAB-TERM-AMT** | **0377.00** |

| Form Label | Line Number |
|---|---|
| **Terminated** | **2b(2)(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrLiabTermAmt** | **0377.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-637MB | Schedule MB, Line 2b(4)(2) is not equal to the sum of Lines 2b(1)(2), 2b(2)(2), and 2b(3)(c)(2). |
| B-707MB | Current liabilities for terminated vested participants have been reported in Schedule MB, Line 2b(2)(2), but the number of participants in Line 2b(2)(1) is either blank or equal to zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCurrLiabTermAmt in line 2b(2)(2) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CURR-LIAB-ACT-NONVEST-AMT** | **0378.00** |

| Form Label | Line Number |
|---|---|
| **Active NonVested - Amount** | **2b(3)(a)(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrLiabActNonvestAmt** | **0378.00** | **Optional** in schema |

Edit tests:

B-636MB Schedule MB, Line 2b(3)(c)(2) is not equal to the sum of Lines 2b(3)(a)(2) plus 2b(3)(b)(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCurrLiabActNonvestAmt in line 2b(3)(a)(2) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CURR-LIAB-ACT-VEST-AMT** | **0379.00** |

| Form Label | Line Number |
|---|---|
| **Active Vested - Amount** | **2b(3)(b)(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrLiabActVestAmt** | **0379.00** | **Optional** in schema |

Edit tests:

B-636MB Schedule MB, Line 2b(3)(c)(2) is not equal to the sum of Lines 2b(3)(a)(2) plus 2b(3)(b)(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCurrLiabActVestAmt in line 2b(3)(b)(2) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-LIAB-ACT-PARTCP-CNT** | **0380.00** |

| Form Label | Line Number |
|---|---|
| **Active - Number** | **2b(3)(c)(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlLiabActPartcpCnt** | **0380.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-635MB | Schedule MB, Line 2b(4)(1) is not equal to the sum of Lines 2b(1)(1), plus 2b(2)(1), plus 2b(3)(c)(1). |
| B-708MB | Current liabilities for total active participants have been reported in Schedule MB, Line 2b(3)(c)(2), but the number of participants in Line 2b(3)(c)(1) is either blank or equal to zero. |
| B-720MB | Schedule MB, Line 1d(2)(b) is not greater than zero when Lines 1b(1) and 2b(3)(c)(1) are greater than zero and Form 5500, Line 8a does not contain '1I'. |
| B-725MB | You have attached a Schedule MB for a plan that has not indicated a resolution to terminate on Schedule H, Line 5a. However, Schedule MB, Line 8b(2) is not checked "Yes" indicating a Schedule of Active Participants is required although active participants are reported on the Form 5500, Line 6a(2) and the Schedule MB, Line 2b(3)(c)(1). Review the instructions for Schedule MB, Line 8b(2) and make any necessary corrections. |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element ActrlLiabActPartcpCnt in line 2b(3)(c)(1) of Schedule MB is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CURR-LIAB-ACT-AMT** | **0381.00** |

| Form Label | Line Number |
|---|---|
| **Active - Amount** | **2b(3)(c)(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrLiabActAmt** | **0381.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-636MB | Schedule MB, Line 2b(3)(c)(2) is not equal to the sum of Lines 2b(3)(a)(2) plus 2b(3)(b)(2). |
| B-637MB | Schedule MB, Line 2b(4)(2) is not equal to the sum of Lines 2b(1)(2), 2b(2)(2), and 2b(3)(c)(2). |
| B-708MB | Current liabilities for total active participants have been reported in Schedule MB, Line 2b(3)(c)(2), but the number of participants in Line 2b(3)(c)(1) is either blank or equal to zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCurrLiabActAmt in line 2b(3)(c)(2) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2b(3)(a)(2) and 2b(3)(b)(2) - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-TOT-LIAB-PARTCP-CNT** | **0382.00** |

| Form Label | Line Number |
|---|---|
| **Total - Number** | **2b(4)(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotLiabPartcpCnt** | **0382.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-635MB | Schedule MB, Line 2b(4)(1) is not equal to the sum of Lines 2b(1)(1), plus 2b(2)(1), plus 2b(3)(c)(1). |
| I-147 | Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H. |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d(2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element ActrlTotLiabPartcpCnt in line 2b(4)(1) of Schedule MB is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2b(1)(1), 2b(2)(1), and 2b(3)(c)(1) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-TOT-CURR-LIAB-AMT** | **0383.00** |

| Form Label | Line Number |
|---|---|
| **Total - Amount** | **2b(4)(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotCurrLiabAmt** | **0383.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-637MB | Schedule MB, Line 2b(4)(2) is not equal to the sum of Lines 2b(1)(2), 2b(2)(2), and 2b(3)(c)(2). |
| B-639MB | Either Schedule MB, Line 2a divided by Line 2b(4)(2) is less than 70%, and Line 2c is not equal to Line 2a divided by Line 2b(4)(2) or at least one of Lines 2a or 2b(4)(2)) are blank. |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| B-723MB | Schedule MB, Line 6a is blank, but an amount greater than zero is reported on Line 2b(4)(2). |
| B-724MB | Mortality table codes are not provided on Schedule MB, Lines 6c(1) Pre Code, 6c(1) Post Code, 6c (2) Pre Code, or 6c(2) Post Code, but an amount greater than zero is reported on Line 2b(4)(2). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotCurrLiabAmt in line 2b(4)(2) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2b(1)(2), 2b(2)(2), and 2b(3)(c)(2) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-TOT-CURR-LIAB-PRCNT** | **0384.00** |

| Form Label | Line Number |
|---|---|
| **Percentage Less Than 70% Test** | **2c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotCurrLiabPrcnt** | **0384.00** | **Optional** in schema |

Edit tests:

B-639MB Either Schedule MB, Line 2a divided by Line 2b(4)(2) is less than 70%, and Line 2c is not equal to Line 2a divided by Line 2b(4)(2) or at least one of Lines 2a or 2b(4)(2)) are blank.

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element ActrlTotCurrLiabPrcnt in line 2c of Schedule MB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

IFILE Auto-Calculated Requirements: Divide line 2a by line 2b(4) – Total calculated by system – may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CONTRIB-DATE** | **0385.00** |

| Form Label | Line Number |
|---|---|
| **Contribution Date 1** | **3(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContrib/Date** | **0385.00** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

ParentInfo: ActrlContrib (ContribType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ActrlContrib/Date in line 3(a) of Schedule MB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CONTRIB-EMPLR-AMT** | **0386.00** |

| Form Label | Line Number |
|---|---|
| **Employer Contribution 1** | **3(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContrib/EmplrAmt** | **0386.00** | **Optional** in schema |

Edit tests:

B-614MB The value provided in Schedule MB, Line 3(b)-Total is not equal to the sum of all Schedule MB Line 3(b) values.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: ActrlContrib (ContribType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ActrlContrib/EmplrAmt in line 3(b) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CONTRIB-EMPLEE-AMT** | **0387.00** |

| Form Label | Line Number |
|---|---|
| **Employee Contribution 1** | **3(c)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContrib/EmpleeAmt** | **0387.00** | **Optional** in schema |

Edit tests:

B-615MB Schedule MB, Line 3(c)-Total must equal the sum of all Schedule MB, Line 3(c) values.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: ActrlContrib (ContribType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ActrlContrib/EmpleeAmt in line 3(c) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-TOT-EMPLR-CONTRIB-01-AMT** | **0388.00** |

| Form Label | Line Number |
|---|---|
| **Total Employer Contributions** | **3(b)-TOTAL** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotEmplrContribAmt** | **0388.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-608MB | Schedule MB, Line 3(b) - Total must equal Line 9g. |
| B-614MB | The value provided in Schedule MB, Line 3(b)-Total is not equal to the sum of all Schedule MB Line 3(b) values. |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotEmplrContribAmt in line 3(b)-TOTAL of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Sum of all line 3(b) values - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-TOT-EMPLEE-CONTRIB-AMT** | **0389.00** |

| Form Label | Line Number |
|---|---|
| **Total Employee Contributions** | **3(c)-TOTAL** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotEmpleeContribAmt** | **0389.00** | **Optional** in schema |

Edit tests:

B-615MB Schedule MB, Line 3(c)-Total must equal the sum of all Schedule MB, Line 3(c) values.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotEmpleeContribAmt in line 3(c)-TOTAL of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Sum of all line 3(c) values - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-PLAN-RISK-STATUS-CD** | **0390.00** |

| Form Label | Line Number |
|---|---|
| **Plan At-Risk Status** | **4b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPlanRiskStatusCd** | **0390.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-677MB | Schedule MB, Line 4b contains "E", "S", "C", or "D", but either Line 4a is not equal to Line 1b (2) divided by Line 1c(3) or at least one of Lines 4a, 1b(2), or 1c(3) are blank. |
| B-678MB | Schedule MB, Line 4d must be completed when Line 4b contains "C" or "D" and Line 4e cannot be blank or less than zero when Line 4d is checked "Yes". |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| B-711MB | You indicated on Line 4b of Schedule MB that the plan's status is "C" (Critical) or "D" (Critical and Declining), but you have not provided a future plan year in Line 4f when either emergence from critical status or insolvency is expected, or the plan year reported in Line 4f is less than the current plan year. Please review the status field reported in Line 4b or enter a plan year in Line 4f. |
| I-137MB | Schedule MB, Line 4b contains "E", "S", "C", or "D" and the Illustration Supporting Actuarial Certification of Status (Attachment[AttachmentTypeCode='SchMBActrlIllustration']) or the Actuarial Certification (Attachment[AttachmentTypeCode='SchMBActrlCertification']) or the Funding Improvement Plan (Attachment/[AttachmentTypeCode='SchRFundingImprovementPlan') or the Rehabilitation Plan (Attachment[AttachmentTypeCode='SchRRehabPlan') is not attached. |

Schema Info: Type ActrlPlanRiskStatusType minOccurs= 0; maxOccurs= 1

Type Info: ActrlPlanRiskStatusType - simpleType [E=Endangered; S=Seriously endangered; C=Critical; D=Critical and Declining; N=None of the above]

Base: StringType

Restrictions: Enumerations: E, S, C, D, N,

Acknowledgment Error Message:The value for the XML element ActrlPlanRiskStatusCd in line 4b of Schedule MB is invalid for the datatype ActrlPlanRiskStatusType. Valid values for this datatype include E (endangered), S (seriously endangered), C (critical), D (Critical and Declining), or N (none of the above).

## Output Specification - XML Format

Copy input element value exactly

Comment: Beginning with Form Version 2015v01.00, the line numbers referenced in Variables 0390.00 and 0391.00 are out of order. Variable 0390.00 will be used to identify Schedule MB, Line 4b and Variable 0391.00 will be used to identify Schedule MB, Line 4a.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-PLAN-FUNDED-PRCNT** | **0391.00** |

| Form Label | Line Number |
|---|---|
| **Plan Funded Percentage** | **4a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPlanFundedPrcnt** | **0391.00** | **Optional** in schema |

Edit tests:

B-677MB Schedule MB, Line 4b contains "E", "S", "C", or "D", but either Line 4a is not equal to Line 1b (2) divided by Line 1c(3) or at least one of Lines 4a, 1b(2), or 1c(3) are blank.

Schema Info: Type DecimalNN1Type minOccurs= 0; maxOccurs= 1

Type Info: DecimalNN1Type - simpleType [1-digit decimal 0.0-9999.9]

Base: xsd:decimal

Restrictions: minInclusive=0.0 maxInclusive=9999.9 fractionDigits=1

Acknowledgment Error Message:The value for the XML element ActrlPlanFundedPrcnt in line 4a of Schedule MB is invalid for the datatype DecimalNN1Type. Valid values for this datatype include 1-digit decimal in range 0.0 to 9999.9.

## Output Specification - XML Format

Copy input element value exactly

IFILE Auto-Calculated Requirements: Line 1b(2) divided by line 1c(3) - Calculated by system - may not be changed by user

Comment: Beginning with Form Version 2015v01.00, the line numbers referenced in Variables 0390.00 and 0391.00 are out of order. Variable 0390.00 will be used to identify Schedule MB, Line 4b and Variable 0391.00 will be used to identify Schedule MB, Line 4a.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-FNDNG-PROGRESS-IND** | **0392.00** |

| Form Label | Line Number |
|---|---|
| **Plan Funding Progress** | **4c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlFndngProgressInd** | **0392.00** | **Optional** in schema |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlFndngProgressInd in line 4c of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-REDUCED-BNFT-IND** | **0393.00** |

| Form Label | Line Number |
|---|---|
| **Critical Plan Benefit Reduced** | **4d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlReducedBnftInd** | **0393.00** | **Optional** in schema |

Edit tests:

B-678MB Schedule MB, Line 4d must be completed when Line 4b contains "C" or "D" and Line 4e cannot be blank or less than zero when Line 4d is checked "Yes".

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlReducedBnftInd in line 4d of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-REDUCED-BNFT-AMT** | **0394.00** |

| Form Label | Line Number |
|---|---|
| **Critical Plan Benefit Reduced - Amount** | **4e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlReducedBnftAmt** | **0394.00** | **Optional** in schema |

Edit tests:

B-678MB Schedule MB, Line 4d must be completed when Line 4b contains "C" or "D" and Line 4e cannot be blank or less than zero when Line 4d is checked "Yes".

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlReducedBnftAmt in line 4e of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-REHABILITATION-PLAN-IND** | **0394.01** |

| Form Label | Line Number |
|---|---|
| **Rehabilitation Plan Indicator** | **4f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRehabilitationPlanInd** | **0394.01** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlRehabilitationPlanInd in line 4f of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-REHABILITATION-PLAN-YEAR** | **0394.02** |

| Form Label | Line Number |
|---|---|
| **Rehabilitation Plan Year** | **4f Year** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRehabilitationPlanYear** | **0394.02** | **Optional** in schema |

Edit tests:

B-711MB You indicated on Line 4b of Schedule MB that the plan's status is "C" (Critical) or "D" (Critical and Declining), but you have not provided a future plan year in Line 4f when either emergence from critical status or insolvency is expected, or the plan year reported in Line 4f is less than the current plan year. Please review the status field reported in Line 4b or enter a plan year in Line 4f.

Schema Info: Type FormYearType minOccurs= 0; maxOccurs= 1

Type Info: FormYearType - simpleType [A 4-digit year]

Base: YearType

Restrictions: None

Acknowledgment Error Message:The value for the XML element ActrlRehabilitationPlanYear in line 4f Year of Schedule MB is invalid for the datatype FormYearType. Valid values for this datatype include a 4-digit year valid for the current processing year.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ATT-AGE-NRML-MTHD-IND** | **0395.00** |

| Form Label | Line Number |
|---|---|
| **Attained Age Normal** | **5a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAttAgeNrmlMthdInd** | **0395.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-118MB | Schedule MB, Line 5a is checked or Line 5e is checked and Schedule MB, Lines 1c(2)(a), and 1c(2)(b), and 1c(2)(c) are all blank. |
| B-681MB | At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlAttAgeNrmlMthdInd in line 5a of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ENTRY-AGE-NRML-MTHD-IND** | **0396.00** |

| Form Label | Line Number |
|---|---|
| **Entry Age Normal** | **5b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlEntryAgeNrmlMthdInd** | **0396.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-681MB | At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked. |
| B-716MB | Schedule MB Line 1c(1) requires a value greater than zero when Line 1b(1) is greater than zero, and either Line 5b or Line 5c has been checked. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlEntryAgeNrmlMthdInd in line 5b of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ACCR-BNFT-MTHD-IND** | **0397.00** |

| Form Label | Line Number |
|---|---|
| **Accrued benefit (unit credit)** | **5c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAccrBnftMthdInd** | **0397.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-681MB | At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked. |
| B-716MB | Schedule MB Line 1c(1) requires a value greater than zero when Line 1b(1) is greater than zero, and either Line 5b or Line 5c has been checked. |
| B-719MB | Schedule MB Line 1c(3) requires a value greater than zero when Line 1b(1) is greater than zero and Line 5c has been checked. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlAccrBnftMthdInd in line 5c of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AGGREG-MTHD-IND** | **0398.00** |
| Form Label | Line Number | |
| **Aggregate** | **5d** | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAggregMthdInd** | **0398.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-681MB | At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked. |
| B-718MB | Schedule MB Lines 1c(2)(b) or 1c(2)(c) requires a value greater than zero when Line 1b(1) is greater than zero and either Line 5d or Line 5e has been checked. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlAggregMthdInd in line 5d of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-FRZN-INIT-LIAB-MTHD-IND** | **0399.00** |

| Form Label | Line Number |
|---|---|
| **Frozen Initial Liability** | **5e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlFrznInitLiabMthdInd** | **0399.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-118MB | Schedule MB, Line 5a is checked or Line 5e is checked and Schedule MB, Lines 1c(2)(a), and 1c(2)(b), and 1c(2)(c) are all blank. |
| B-681MB | At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked. |
| B-717MB | Schedule MB Line 1c(2)(a) requires a value greater than zero when Line 1b(1) is greater than zero and Line 5e has been checked. |
| B-718MB | Schedule MB Lines 1c(2)(b) or 1c(2)(c) requires a value greater than zero when Line 1b(1) is greater than zero and either Line 5d or Line 5e has been checked. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlFrznInitLiabMthdInd in line 5e of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-INDIV-LVL-PREM-MTHD-IND** | **0400.00** |

| Form Label | Line Number |
|---|---|
| **Individual Level Premium** | **5f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlIndivLvlPremMthdInd** | **0400.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-681MB | At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlIndivLvlPremMthdInd in line 5f of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-INDIV-AGGREG-MTHD-IND** | **0401.00** |

| Form Label | Line Number |
|---|---|
| **Individual Aggregate** | **5g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlIndivAggregMthdInd** | **0401.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-681MB | At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlIndivAggregMthdInd in line 5g of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-SHORT-MTHD-IND** | **0402.00** |

| Form Label | Line Number |
|---|---|
| **Shortfall** | **5h** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlShortMthdInd** | **0402.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-640MB | On Schedule MB, a shortfall actuarial cost method has been indicated on Line 5h, but either the plan year of first use of that method is not shown on Line 5k or the value entered in Line 5k is greater than the current plan year being reported. |
| B-651MB | Schedule MB, Line 8e is blank and Line 5h is checked or Line 8c is checked "yes". |
| B-681MB | At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlShortMthdInd in line 5h of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-REORG-MTHD-IND** | **0403.00** |

| Form Label | Line Number |
|---|---|
| **Reorganization** | **5i** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlReorgMthdInd** | **0403.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-138MB | Schedule MB, Line 5i is checked and Reorganization Status Explanation (Attachment [AttachmentTypeCode='SchMBReorgStatusExpln']) and Reorganization Status Worksheet (Attachment [AttachmentTypeCode='SchMBReorgStatusWorksheet']) are not attached. |
| B-681MB | At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlReorgMthdInd in line 5i of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-OTH-COST-MTHD-IND** | **0404.00** |

| Form Label | Line Number |
|---|---|
| **Other** | **5j** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlOthCostMthdInd** | **0404.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-681MB | At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked. |
| B-682MB | Schedule MB, Line 5j (specify) must be completed when Line 5j is checked. |
| B-722MB | No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlOthCostMthdInd in line 5j of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-OTH-COST-MTHD-TEXT** | **0405.00** |

| Form Label | Line Number |
|---|---|
| **Specify Other Actuarial Cost Method** | **5j-TEXT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlOthCostMthdText** | **0405.00** | **Optional** in schema |

Edit tests:

B-682MB Schedule MB, Line 5j (specify) must be completed when Line 5j is checked.

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

Acknowledgment Error Message:The value for the XML element ActrlOthCostMthdText in line 5j-TEXT of Schedule MB is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-SHORT-PRD-CNT** | **0406.00** |

| Form Label | Line Number |
|---|---|
| **Period of use, shortfall method** | **5k** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlShortPrdCnt** | **0406.00** | **Optional** in schema |

Edit tests:

B-640MB On Schedule MB, a shortfall actuarial cost method has been indicated on Line 5h, but either the plan year of first use of that method is not shown on Line 5k or the value entered in Line 5k is greater than the current plan year being reported.

Schema Info: Type Count2Type minOccurs= 0; maxOccurs= 1

Type Info: Count2Type - simpleType [2-digit count]

Base: IntegerNNType

Restrictions: totalDigits=2

Acknowledgment Error Message:The value for the XML element ActrlShortPrdCnt in line 5k of Schedule MB is invalid for the datatype Count2Type. Valid values for this datatype include unsigned integers up to a maximum of 99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CHG-FNDNG-MTHD-IND** | **0407.00** |

| Form Label | Line Number |
|---|---|
| **Change in Funding Method** | **5l** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlChgFndngMthdInd** | **0407.00** | **Optional** in schema |

Edit tests:

I-119MB Schedule MB, Line 5l is checked "yes," Line 5m is checked "no," and Line 5n is blank.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlChgFndngMthdInd in line 5l of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CHG-REVENUE-PROC-IND** | **0408.00** |

| Form Label | Line Number |
|---|---|
| **Change Pursuant to Revenue Procedure 2000-40** | **5m** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlChgRevenueProcInd** | **0408.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-119MB | Schedule MB, Line 5l is checked "yes," Line 5m is checked "no," and Line 5n is blank. |
| I-126 | Schedule MB, Line 5m is checked "yes" and Schedule R, Line 8 is not checked "yes" or "not applicable." |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlChgRevenueProcInd in line 5m of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CHG-FNDNG-MTHD-DATE** | **0409.00** |

| Form Label | Line Number |
|---|---|
| **Date of Ruling Letter Approving the Change in Funding Method** | **5n** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlChgFndngMthdDate** | **0409.00** | **Optional** in schema |

Edit tests:

I-119MB Schedule MB, Line 5l is checked "yes," Line 5m is checked "no," and Line 5n is blank.

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element ActrlChgFndngMthdDate in line 5n of Schedule MB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CURR-LIAB-RPA-PRCNT** | **0410.00** |

| Form Label | Line Number |
|---|---|
| **RPA '94 Current Liability Interest Rates** | **6a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrLiabRpaPrcnt** | **0410.00** | **Optional** in schema |

Edit tests:

B-723MB Schedule MB, Line 6a is blank, but an amount greater than zero is reported on Line 2b(4)(2).

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element ActrlCurrLiabRpaPrcnt in line 6a of Schedule MB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-RATE-SPEC-INS-PRE-IND** | **0411.00** |

| Form Label | Line Number |
|---|---|
| **Rates Specified In Insurance or Annuity Contracts - Pre-Retirement** | **6b-PRE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRateSpecInsPreInd** | **0411.00** | **Optional** in schema |

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element ActrlRateSpecInsPreInd in line 6b-PRE of Schedule MB is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-RATE-SPEC-INS-POST-IND** | **0412.00** |

| Form Label | Line Number |
|---|---|
| **Rates Specified In Insurance or Annuity Contracts - Post-Retirement** | **6b-POST** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRateSpecInsPostInd** | **0412.00** | **Optional** in schema |

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element ActrlRateSpecInsPostInd in line 6b-POST of Schedule MB is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-MORTALITY-MALE-PRE-CODE** | **0413.00** |

| Form Label | Line Number |
|---|---|
| **Mortality Males - Pre-retirement** | **6c(1)-PRE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlMortalityMalePreCode** | **0413.00** | **Optional** in schema |

Valid values: 1=1951 Group Annuity; 2=1971 Individual Annuity Mortality (I.A.M.); 3=1971 Group Annuity (G.A.M.); 4=UP-1984; 5=1983 I.A.M.; 6=1983 G.A.M.; 7=1983 G.A.M. (solely per Rev. Rul. 95-28); 8=UP-1994; 9=Mortality table applicable to current plan year under section 1.431(c)(6)-1 of the Income Tax Regulations; 10=RP-2000; 11=RP-2000 (with Blue Collar adjustment); 0=None; A=Other; F=Female; M=Male; NA=Not applicable; N/A=Not applicable; P=Projection year; +; -; /.

Edit tests:

B-724MB Mortality table codes are not provided on Schedule MB, Lines 6c(1) Pre Code, 6c(1) Post Code, 6c(2) Pre Code, or 6c(2) Post Code, but an amount greater than zero is reported on Line 2b(4)(2).

Schema Info: Type MortalityCodeType minOccurs= 0; maxOccurs= 1

Type Info: MortalityCodeType - simpleType [String up to 7 chars containing 0-9, A-Z, +, -, or /]

Base: StringType

Restrictions: maxLength=7 Patterns: [0-9A-Z\+\-/]+

Acknowledgment Error Message: The value for the XML element ActrlMortalityMalePreCode in line 6c(1)-PRE of Schedule MB is invalid for the datatype MortalityCodeType. Valid values for this datatype include a string up to 7 characters containing the characters 0-9, A-Z, +, -, or /.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-MORTALITY-MALE-POST-CODE** | **0414.00** |

| Form Label | Line Number |
|---|---|
| **Mortality Males - Post-retirement** | **6c(1)-POST** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlMortalityMalePostCode** | **0414.00** | **Optional** in schema |

Valid values: 1=1951 Group Annuity; 2=1971 Individual Annuity Mortality (I.A.M.); 3=1971 Group Annuity (G.A.M.); 4=UP-1984; 5=1983 I.A.M.; 6=1983 G.A.M.; 7=1983 G.A.M. (solely per Rev. Rul. 95-28); 8=UP-1994; 9=Mortality table applicable to current plan year under section 1.431(c)(6)-1 of the Income Tax Regulations; 10=RP-2000; 11=RP-2000 (with Blue Collar adjustment); 0=None; A=Other; F=Female; M=Male; NA=Not applicable; N/A=Not applicable; P=Projection year; +; -; /.

Edit tests:

B-724MB Mortality table codes are not provided on Schedule MB, Lines 6c(1) Pre Code, 6c(1) Post Code, 6c(2) Pre Code, or 6c(2) Post Code, but an amount greater than zero is reported on Line 2b(4)(2).

Schema Info: Type MortalityCodeType minOccurs= 0; maxOccurs= 1

Type Info: MortalityCodeType - simpleType [String up to 7 chars containing 0-9, A-Z, +, -, or /]

Base: StringType

Restrictions: maxLength=7 Patterns: [0-9A-Z\+\-/]+

Acknowledgment Error Message: The value for the XML element ActrlMortalityMalePostCode in line 6c(1)-POST of Schedule MB is invalid for the datatype MortalityCodeType. Valid values for this datatype include a string up to 7 characters containing the characters 0-9, A-Z, +, -, or /.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-MORTALITY-FEM-PRE-CODE** | **0415.00** |

| Form Label | Line Number |
|---|---|
| **Mortality Females - Pre-retirement** | **6c(2)-PRE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlMortalityFemPreCode** | **0415.00** | **Optional** in schema |

Valid values: 1=1951 Group Annuity; 2=1971 Individual Annuity Mortality (I.A.M.); 3=1971 Group Annuity (G.A.M.); 4=UP-1984; 5=1983 I.A.M.; 6=1983 G.A.M.; 7=1983 G.A.M. (solely per Rev. Rul. 95-28); 8=UP-1994; 9=Mortality table applicable to current plan year under section 1.431(c)(6)-1 of the Income Tax Regulations; 10=RP-2000; 11=RP-2000 (with Blue Collar adjustment); 0=None; A=Other; F=Female; M=Male; NA=Not applicable; N/A=Not applicable; P=Projection year; +; -; /.

Edit tests:

B-724MB — Mortality table codes are not provided on Schedule MB, Lines 6c(1) Pre Code, 6c(1) Post Code, 6c(2) Pre Code, or 6c(2) Post Code, but an amount greater than zero is reported on Line 2b(4)(2).

Schema Info: Type MortalityCodeType minOccurs= 0; maxOccurs= 1

Type Info: MortalityCodeType - simpleType [String up to 7 chars containing 0-9, A-Z, +, -, or /]

Base: StringType

Restrictions: maxLength=7 Patterns: [0-9A-Z\+\-/]+

Acknowledgment Error Message: The value for the XML element ActrlMortalityFemPreCode in line 6c(2)-PRE of Schedule MB is invalid for the datatype MortalityCodeType. Valid values for this datatype include a string up to 7 characters containing the characters 0-9, A-Z, +, -, or /.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-MORTALITY-FEM-POST-CODE** | **0416.00** |

| Form Label | Line Number |
|---|---|
| **Mortality Females - Post-retirement** | **6c(2)-POST** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlMortalityFemPostCode** | **0416.00** | **Optional** in schema |

Valid values: 1=1951 Group Annuity; 2=1971 Individual Annuity Mortality (I.A.M.); 3=1971 Group Annuity (G.A.M.); 4=UP-1984; 5=1983 I.A.M.; 6=1983 G.A.M.; 7=1983 G.A.M. (solely per Rev. Rul. 95-28); 8=UP-1994; 9=Mortality table applicable to current plan year under section 1.431(c)(6)-1 of the Income Tax Regulations; 10=RP-2000; 11=RP-2000 (with Blue Collar adjustment); 0=None; A=Other; F=Female; M=Male; NA=Not applicable; N/A=Not applicable; P=Projection year; +; -; /.

Edit tests:

B-724MB Mortality table codes are not provided on Schedule MB, Lines 6c(1) Pre Code, 6c(1) Post Code, 6c(2) Pre Code, or 6c(2) Post Code, but an amount greater than zero is reported on Line 2b(4)(2).

Schema Info: Type MortalityCodeType minOccurs= 0; maxOccurs= 1

Type Info: MortalityCodeType - simpleType [String up to 7 chars containing 0-9, A-Z, +, -, or /]

Base: StringType

Restrictions: maxLength=7 Patterns: [0-9A-Z\+\-/]+

Acknowledgment Error Message: The value for the XML element ActrlMortalityFemPostCode in line 6c(2)-POST of Schedule MB is invalid for the datatype MortalityCodeType. Valid values for this datatype include a string up to 7 characters containing the characters 0-9, A-Z, +, -, or /.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-VALUATION-INT-PRE-PRCNT** | **0417.00** |

| Form Label | Line Number |
|---|---|
| **Valuation Liability Interest Rate - Pre-retirement** | **6d-PRE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlValuationIntPrePrcnt** | **0417.00** | **Optional** in schema |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message: The value for the XML element ActrlValuationIntPrePrcnt in line 6d-PRE of Schedule MB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-VALUATION-INT-POST-PRCNT** | **0418.00** |

| Form Label | Line Number |
|---|---|
| **Valuation Liability Interest Rate - Post-retirement** | **6d-POST** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlValuationIntPostPrcnt** | **0418.00** | **Optional** in schema |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message: The value for the XML element ActrlValuationIntPostPrcnt in line 6d-POST of Schedule MB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-EXPENSE-LOAD-PRE-PRCNT** | **0419.00** |

| Form Label | Line Number |
|---|---|
| **Expense Loading - Pre-retirement** | **6e-PRE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExpenseLoadPrePrcnt** | **0419.00** | **Optional** in schema |

Schema Info: Type DecimalNN1Type minOccurs= 0; maxOccurs= 1

Type Info: DecimalNN1Type - simpleType [1-digit decimal 0.0-9999.9]

Base: xsd:decimal

Restrictions: minInclusive=0.0 maxInclusive=9999.9 fractionDigits=1

Acknowledgment Error Message:The value for the XML element ActrlExpenseLoadPrePrcnt in line 6e-PRE of Schedule MB is invalid for the datatype DecimalNN1Type. Valid values for this datatype include 1-digit decimal in range 0.0 to 9999.9.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-EXPENSE-LOAD-PRE-NA-IND** | **0419.01** |

| Form Label | Line Number |
|---|---|
| **N/A, Expense Loading - Pre-retirement** | **6e-PRE N/A** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExpenseLoadPreNAInd** | **0419.01** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlExpenseLoadPreNAInd in line 6e-PRE N/A of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-EXPENSE-LOAD-POST-PRCNT** | **0420.00** |

| Form Label | Line Number |
|---|---|
| **Expense Loading - Post-retirement** | **6e-POST** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExpenseLoadPostPrcnt** | **0420.00** | **Optional** in schema |

Schema Info: Type DecimalNN1Type minOccurs= 0; maxOccurs= 1

Type Info: DecimalNN1Type - simpleType [1-digit decimal 0.0-9999.9]

Base: xsd:decimal

Restrictions: minInclusive=0.0 maxInclusive=9999.9 fractionDigits=1

Acknowledgment Error Message:The value for the XML element ActrlExpenseLoadPostPrcnt in line 6e-POST of Schedule MB is invalid for the datatype DecimalNN1Type. Valid values for this datatype include 1-digit decimal in range 0.0 to 9999.9.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-EXPENSE-LOAD-POST-NA-IND** | **0420.01** |

| Form Label | Line Number |
|---|---|
| **N/A, Expense Loading - Post-retirement** | **6e-Post N/A** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExpenseLoadPostNAInd** | **0420.01** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlExpenseLoadPostNAInd in line 6e-Post N/A of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-SAL-SCALE-PRE-PRCNT** | **0421.00** |

| Form Label | Line Number |
|---|---|
| **Salary Scale - Pre-Retirement** | **6f-PRE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlSalScalePrePrcnt** | **0421.00** | **Optional** in schema |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element ActrlSalScalePrePrcnt in line 6f-PRE of Schedule MB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-SAL-SCALE-PRE-NA-IND** | **0421.01** |

| Form Label | Line Number |
|---|---|
| **N/A, Salary Scale - Pre-retirement** | **6f-Pre N/A** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlSalScalePreNAInd** | **0421.01** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlSalScalePreNAInd in line 6f-Pre N/A of Schedule MB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-INVST-RETURN-PRCNT** | **0422.00** |

| Form Label | Line Number |
|---|---|
| **Estimated Investment Return On Actuarial Value of Assets** | **6g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlInvstReturnPrcnt** | **0422.00** | **Optional** in schema |

Schema Info: Type InvstReturnPrcntType minOccurs= 0; maxOccurs= 1

Type Info: InvstReturnPrcntType - simpleType [decimal signed, -999.9 to 999.9]

Base: DecimalType

Restrictions: minInclusive=-999.9 maxInclusive=999.9 fractionDigits=1

Acknowledgment Error Message:The value for the XML element ActrlInvstReturnPrcnt in line 6g of Schedule MB is invalid for the datatype InvstReturnPrcntType. Valid values for this datatype include signed numbers including a decimal point and one fractional digit, in the range -999.9 to 999.9.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-INVST-RETURN-CURRENT-VALUE-PRCNT** | **0423.00** |

| Form Label | Line Number |
|---|---|
| **Estimated investment return on current value of assets** | **6h** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlInvstReturnCurrentValuePrcnt** | **0423.00** | **Optional** in schema |

Schema Info: Type InvstReturnPrcntType minOccurs= 0; maxOccurs= 1

Type Info: InvstReturnPrcntType - simpleType [decimal signed, -999.9 to 999.9]

Base: DecimalType

Restrictions: minInclusive=-999.9 maxInclusive=999.9 fractionDigits=1

Acknowledgment Error Message:The value for the XML element ActrlInvstReturnCurrentValuePrcnt in line 6h of Schedule MB is invalid for the datatype InvstReturnPrcntType. Valid values for this datatype include signed numbers including a decimal point and one fractional digit, in the range -999.9 to 999.9.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AMORTZ-BASE-CODE** | **0424.00** |

| Form Label | Line Number |
|---|---|
| **Amortization Bases - Type of Base 1** | **7(1)-BASE 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAmortzBase/Code** | **0424.00** | **Optional** in schema |

Valid values: 1 = Experience gain or loss; 2 = Shortfall gain or loss; 3 = Change in unfunded liability due to plan amendment; 4 = Change in unfunded liability due to change in actuarial assumptions; 5 = Change in unfunded liability due to change in actuarial cost method; 6 = Waiver of the minimum funding standard; 7 = Initial unfunded liability (for new plan)

Schema Info: Type AmortzBaseCodeType minOccurs= 0; maxOccurs= 1

Type Info: AmortzBaseCodeType - simpleType [1-digit code, 1-7]

Base: StringType

Restrictions: Patterns: [1-7]

ParentInfo: ActrlAmortzBase (ActrlAmortzBaseType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ActrlAmortzBase/Code in line 7(1)-BASE 1 of Schedule MB is invalid for the datatype AmortzBaseCodeType. Valid values for this datatype include single-digit codes from 1 to 7.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AMORTZ-INIT-BAL-AMT** | **0425.00** |

| Form Label | Line Number |
|---|---|
| **Amortization Bases - Initial Balance 1** | **7(2)-BALANCE 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAmortzBase/InitBalAmt** | **0425.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: ActrlAmortzBase (ActrlAmortzBaseType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ActrlAmortzBase/InitBalAmt in line 7 (2)-BALANCE 1 of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AMORTIZATION-AMT** | **0426.00** |

| Form Label | Line Number |
|---|---|
| **Amortization Bases - Amortization Charge/ Credit 1** | **7(3)-CHARGE 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAmortzBase/AmortizationAmt** | **0426.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: ActrlAmortzBase (ActrlAmortzBaseType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ActrlAmortzBase/AmortizationAmt in line 7 (3)-CHARGE 1 of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-FNDNG-DEFN-WVR-DATE** | **0427.00** |

| Form Label | Line Number |
|---|---|
| **Waiver of Funding Deficiency Letter Date** | **8a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlFndngDefnWvrDate** | **0427.00** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element ActrlFndngDefnWvrDate in line 8a of Schedule MB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-EXPECTED-BENEFIT-PAYMENTS-IND** | **0427.01** |

| Form Label | Line Number |
|---|---|
| **Projection of Expected Benefit Payments Ind** | **8b(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExpBenftPaymentInd** | **0427.01** | **Optional** in schema |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlExpBenftPaymentInd in line 8b(1) of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-SCH-ACTIVE-PARTCP-RQD-IND** | **0428.00** |

| Form Label | Line Number |
|---|---|
| **Plan Required to Provide a Schedule of Active Participants** | **8b(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlSchActivePartcpRqdInd** | **0428.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-725MB | You have attached a Schedule MB for a plan that has not indicated a resolution to terminate on Schedule H, Line 5a. However, Schedule MB, Line 8b(2) is not checked "Yes" indicating a Schedule of Active Participants is required although active participants are reported on the Form 5500, Line 6a(2) and the Schedule MB, Line 2b(3)(c)(1). Review the instructions for Schedule MB, Line 8b(2) and make any necessary corrections. |
| I-120MB | Schedule of Active Participant Data (Attachment [AttachmentTypeCode ='ActiveParticipData']) of Schedule MB is not attached and Schedule MB, Line 8b(2) is checked "yes." |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlSchActivePartcpRqdInd in line 8b(2) of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

Comment: Beginning with Form Version 2015v01.00, Schedule MB, Line 8b will become Line 8b(2).

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AMORTZ-BASE-EXT-IND** | **0429.00** |

| Form Label | Line Number |
|---|---|
| **Plan amortization bases operating under an extension** | **8c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAmortzBaseExtInd** | **0429.00** | **Optional** in schema |

Edit tests:

B-651MB Schedule MB, Line 8e is blank and Line 5h is checked or Line 8c is checked "yes".

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlAmortzBaseExtInd in line 8c of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AMORTZ-EXT-AUTO-IND** | **0430.00** |

| Form Label | Line Number |
|---|---|
| **431(d)(1) Extension IRS Approved** | **8d(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAmortzExtAutoInd** | **0430.00** | **Optional** in schema |

Edit tests:

B-679MB Schedule MB, Line 8d(1) is checked "yes," but Line 8d(2) is blank.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlAmortzExtAutoInd in line 8d(1) of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-431D1-EXT-YRS-CNT** | **0431.00** |

| Form Label | Line Number |
|---|---|
| **Years amortization period extended 431(d)(1)** | **8d(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Actrl431D1ExtYrsCnt** | **0431.00** | **Optional** in schema |

Edit tests:

B-679MB Schedule MB, Line 8d(1) is checked "yes," but Line 8d(2) is blank.

Schema Info: Type Count2Type minOccurs= 0; maxOccurs= 1

Type Info: Count2Type - simpleType [2-digit count]

Base: IntegerNNType

Restrictions: totalDigits=2

Acknowledgment Error Message:The value for the XML element Actrl431D1ExtYrsCnt in line 8d(2) of Schedule MB is invalid for the datatype Count2Type. Valid values for this datatype include unsigned integers up to a maximum of 99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AMORTZ-EXT-IRS-APPROVED-IND** | **0432.00** |

| Form Label | Line Number |
|---|---|
| **412(e) or 431(d)(2) Extension IRS Approved** | **8d(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAmortzExtIRSApprovedInd** | **0432.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-641MB | An IRS-approved extension has been indicated on Schedule MB, Line 8d(3), but the length of the extension in Line 8d(4) is missing or equal to zero. |
| B-642MB | Schedule MB, Line 8d(5) is blank, but Line 8d(3) is checked "yes." |
| B-643MB | Schedule MB, Line 8d(6) is blank, but Line 8d(3) is checked "yes." |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlAmortzExtIRSApprovedInd in line 8d(3) of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-431D2-EXT-YRS-CNT** | **0433.00** |

| Form Label | Line Number |
|---|---|
| **Years amortization period extended 431(d)(2)** | **8d(4)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Actrl431D2ExtYrsCnt** | **0433.00** | **Optional** in schema |

Edit tests:

B-641MB An IRS-approved extension has been indicated on Schedule MB, Line 8d(3), but the length of the extension in Line 8d(4) is missing or equal to zero.

Schema Info: Type Count2Type minOccurs= 0; maxOccurs= 1

Type Info: Count2Type - simpleType [2-digit count]

Base: IntegerNNType

Restrictions: totalDigits=2

Acknowledgment Error Message:The value for the XML element Actrl431D2ExtYrsCnt in line 8d(4) of Schedule MB is invalid for the datatype Count2Type. Valid values for this datatype include unsigned integers up to a maximum of 99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-EXT-LETTER-DATE** | **0434.00** |

| Form Label | Line Number |
|---|---|
| **Extension Ruling Letter Date** | **8d(5)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExtLetterDate** | **0434.00** | **Optional** in schema |

Edit tests:

B-642MB Schedule MB, Line 8d(5) is blank, but Line 8d(3) is checked "yes."

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element ActrlExtLetterDate in line 8d(5) of Schedule MB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in "MM/DD/YYYY" format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY." This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AMORTZ-ELIG-6621B-IND** | **0435.00** |

| Form Label | Line Number |
|---|---|
| **Amortization Base 6621B Eligible** | **8d(6)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAmortzElig6621bInd** | **0435.00** | **Optional** in schema |

Edit tests:

B-643MB  Schedule MB, Line 8d(6) is blank, but Line 8d(3) is checked "yes."

Schema Info: Type YesNoType  minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlAmortzElig6621bInd in line 8d(6) of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-DIFF-MIN-CONTRIB-AMT** | **0436.00** |

| Form Label | Line Number |
|---|---|
| **Minimum Contribution Difference Amount** | **8e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlDiffMinContribAmt** | **0436.00** | **Optional** in schema |

Edit tests:

B-651MB Schedule MB, Line 8e is blank and Line 5h is checked or Line 8c is checked "yes".

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlDiffMinContribAmt in line 8e of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-PR-YR-FNDNG-DEFN-AMT** | **0437.00** |

| Form Label | Line Number |
|---|---|
| **Prior Year Funding Deficiency Amount** | **9a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPrYrFndngDefnAmt** | **0437.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-626MB | Schedule MB, Line 9d contains a value greater than zero and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount and 9c(3)-Amount are all less than or equal to zero. |
| B-638MB | Schedule MB, Line 9e is not equal to the sum of Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount, 9c(3)-Amount, and 9d. |
| B-649MB | Schedule MB, Line 9d is blank and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount or 9c(3)-Amount are greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlPrYrFndngDefnAmt in line 9a of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-NORMAL-COST-AMT** | **0438.00** |

| Form Label | Line Number |
|---|---|
| **Employer's Normal Cost for Plan Year as of Valuation Date** | **9b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlNormalCostAmt** | **0438.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-626MB | Schedule MB, Line 9d contains a value greater than zero and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount and 9c(3)-Amount are all less than or equal to zero. |
| B-638MB | Schedule MB, Line 9e is not equal to the sum of Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount, 9c(3)-Amount, and 9d. |
| B-649MB | Schedule MB, Line 9d is blank and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount or 9c(3)-Amount are greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlNormalCostAmt in line 9b of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-NOT-WVRS-OUTSTD-AMT** | **0439.00** |

| Form Label | Line Number |
|---|---|
| **All Bases Except Funding Waivers - Outstanding Balance** | **9c(1)-BALANCE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlNotWvrsOutstdAmt** | **0439.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-644MB | Schedule MB, Line 9c(1) Outstanding balance is less than Line 9c(1)Amount, or Schedule MB, Line 9c(1) Amount is blank and Line 9c(1) Outstanding balance is greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlNotWvrsOutstdAmt in line 9c(1)-BALANCE of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-NOT-WVRS-AMT** | **0440.00** |

| Form Label | Line Number |
|---|---|
| **All Bases Except Funding Waivers - Amount** | **9c(1)-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlNotWvrsAmt** | **0440.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-626MB | Schedule MB, Line 9d contains a value greater than zero and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount and 9c(3)-Amount are all less than or equal to zero. |
| B-638MB | Schedule MB, Line 9e is not equal to the sum of Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount, 9c(3)-Amount, and 9d. |
| B-644MB | Schedule MB, Line 9c(1) Outstanding balance is less than Line 9c(1)Amount, or Schedule MB, Line 9c(1) Amount is blank and Line 9c(1) Outstanding balance is greater than zero. |
| B-649MB | Schedule MB, Line 9d is blank and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount or 9c(3)-Amount are greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlNotWvrsAmt in line 9c(1)-AMOUNT of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-FNDNG-WVRS-OUTSTD-AMT** | **0441.00** |

| Form Label | Line Number |
|---|---|
| **Funding Waivers - Outstanding Balance** | **9c(2)-BALANCE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlFndngWvrsOutstdAmt** | **0441.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-645MB | Schedule MB, Line 9c(2)-Balance is less than Line 9c(2)-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlFndngWvrsOutstdAmt in line 9c(2)-BALANCE of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-FNDNG-WVRS-AMT** | **0442.00** |

| Form Label | Line Number |
|---|---|
| **Funding Waivers - Amount** | **9c(2)-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlFndngWvrsAmt** | **0442.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-626MB | Schedule MB, Line 9d contains a value greater than zero and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount and 9c(3)-Amount are all less than or equal to zero. |
| B-638MB | Schedule MB, Line 9e is not equal to the sum of Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount, 9c(3)-Amount, and 9d. |
| B-645MB | Schedule MB, Line 9c(2)-Balance is less than Line 9c(2)-Amount. |
| B-649MB | Schedule MB, Line 9d is blank and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount or 9c(3)-Amount are greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlFndngWvrsAmt in line 9c(2)-AMOUNT of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CERTAIN-BASES-OUTSTD-AMT** | **0443.00** |

| Form Label | Line Number |
|---|---|
| **Certain Bases - Outstanding Balance** | **9c(3)-BALANCE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCertainBasesOutstdAmt** | **0443.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-646MB | Schedule MB, Line 9c(3)-Balance is less than Line 9c(3)-Amount. |
| B-647MB | Schedule MB, Line 9o(2)(b) is not equal to Line 9c(3)-Balance minus Line 9o(2)(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCertainBasesOutstdAmt in line 9c (3)-BALANCE of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CERTAIN-BASES-AMT** | **0444.00** |

| Form Label | Line Number |
|---|---|
| **Certain Bases - Amount** | **9c(3)-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCertainBasesAmt** | **0444.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-626MB | Schedule MB, Line 9d contains a value greater than zero and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount and 9c(3)-Amount are all less than or equal to zero. |
| B-638MB | Schedule MB, Line 9e is not equal to the sum of Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount, 9c(3)-Amount, and 9d. |
| B-646MB | Schedule MB, Line 9c(3)-Balance is less than Line 9c(3)-Amount. |
| B-649MB | Schedule MB, Line 9d is blank and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount or 9c(3)-Amount are greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCertainBasesAmt in line 9c(3)-AMOUNT of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-FNDNG-CHRGS-INT-AMT** | **0445.00** |

| Form Label | Line Number |
|---|---|
| **Funding Charges Interest Amount** | **9d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlFndngChrgsIntAmt** | **0445.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-626MB | Schedule MB, Line 9d contains a value greater than zero and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount and 9c(3)-Amount are all less than or equal to zero. |
| B-638MB | Schedule MB, Line 9e is not equal to the sum of Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount, 9c(3)-Amount, and 9d. |
| B-649MB | Schedule MB, Line 9d is blank and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount or 9c(3)-Amount are greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlFndngChrgsIntAmt in line 9d of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-TOT-CHARGES-AMT** | **0446.00** |

| Form Label | Line Number |
|---|---|
| **Total Charges** | **9e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotChargesAmt** | **0446.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-638MB | Schedule MB, Line 9e is not equal to the sum of Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount, 9c(3)-Amount, and 9d. |
| B-652MB | Schedule MB, Line 9l is greater than Line 9e and Line 9m is not equal to Line 9l minus Line 9e. |
| B-653MB | Schedule MB, Line 9e is greater than Line 9l and Line 9n is not equal to Line 9e minus Line 9l. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotChargesAmt in line 9e of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 9a through 9d - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-PR-YR-CREDIT-BALANCE-AMT** | **0447.00** |

| Form Label | Line Number |
|---|---|
| **Prior Year Credit Balance** | **9f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPrYrCreditBalanceAmt** | **0447.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-606MB | Schedule MB, Line 9l is not equal to the sum of Lines 9f, plus 9g, plus 9h-Amount, plus 9i, plus 9j(3), plus 9k(1), plus 9k(2). |
| B-627MB | Schedule MB, Line 9i contains a value greater than zero and Lines 9f, 9g, and 9h-Amount are all less than or equal to zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlPrYrCreditBalanceAmt in line 9f of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-TOT-EMPLR-CONTRIB-02-AMT** | **0448.00** |

| Form Label | Line Number |
|---|---|
| **Employer Contributions** | **9g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotEmplrContrib02Amt** | **0448.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-606MB | Schedule MB, Line 9l is not equal to the sum of Lines 9f, plus 9g, plus 9h-Amount, plus 9i, plus 9j(3), plus 9k(1), plus 9k(2). |
| B-608MB | Schedule MB, Line 3(b) - Total must equal Line 9g. |
| B-627MB | Schedule MB, Line 9i contains a value greater than zero and Lines 9f, 9g, and 9h-Amount are all less than or equal to zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotEmplrContrib02Amt in line 9g of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: System will populate from column b of line 3 - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AMORTZ-CR-OUTSTD-BAL-AMT** | **0449.00** |

| Form Label | Line Number |
|---|---|
| **Amortization Credits as of Valuation Date - Outstanding Balance** | **9h-BALANCE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAmortzCrOutstdBalAmt** | **0449.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-668MB | Schedule MB, Line 9h Outstanding balance is greater than zero and either 9h-Amount is blank or 9h-Amount is greater than Line 9h Outstanding balance. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlAmortzCrOutstdBalAmt in line 9h-BALANCE of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-AMORTZ-CREDITS-AMT** | **0450.00** |

| Form Label | Line Number |
|---|---|
| **Amortization Credits as of Valuation Date - Amount** | **9h-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAmortzCreditsAmt** | **0450.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-606MB | Schedule MB, Line 9l is not equal to the sum of Lines 9f, plus 9g, plus 9h-Amount, plus 9i, plus 9j(3), plus 9k(1), plus 9k(2). |
| B-627MB | Schedule MB, Line 9i contains a value greater than zero and Lines 9f, 9g, and 9h-Amount are all less than or equal to zero. |
| B-668MB | Schedule MB, Line 9h Outstanding balance is greater than zero and either 9h-Amount is blank or 9h-Amount is greater than Line 9h Outstanding balance. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlAmortzCreditsAmt in line 9h-AMOUNT of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-INT-APPLICABLE-AMT** | **0451.00** |

| Form Label | Line Number |
|---|---|
| **Funding Credit Interest Amount** | **9i** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlIntApplicableAmt** | **0451.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-606MB | Schedule MB, Line 9l is not equal to the sum of Lines 9f, plus 9g, plus 9h-Amount, plus 9i, plus 9j(3), plus 9k(1), plus 9k(2). |
| B-627MB | Schedule MB, Line 9i contains a value greater than zero and Lines 9f, 9g, and 9h-Amount are all less than or equal to zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlIntApplicableAmt in line 9i of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-ERISA-FFL-ACCR-LIAB-OUTSTD-BAL-AMT** | **0452.00** |

| Form Label | Line Number |
|---|---|
| **ERISA FFL Credit Amount** | **9j(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlErisaFflAccrLiabOutstdBalAmt** | **0452.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlErisaFflAccrLiabOutstdBalAmt in line 9j(1) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-RPA94-OVRRIDE-CURR-OUTSTD-BAL-AMT** | **0453.00** |

| Form Label | Line Number |
|---|---|
| **RPA '94 FFL Credit Amount** | **9j(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRpa94OvrrideCurrOutstdBalAmt** | **0453.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlRpa94OvrrideCurrOutstdBalAmt in line 9j(2) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-FFL-CREDIT-AMT** | **0454.00** |

| Form Label | Line Number |
|---|---|
| **FFL Credit** | **9j(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlFflCreditAmt** | **0454.00** | **Optional** in schema |

Edit tests:

B-606MB Schedule MB, Line 9l is not equal to the sum of Lines 9f, plus 9g, plus 9h-Amount, plus 9i, plus 9j(3), plus 9k(1), plus 9k(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlFflCreditAmt in line 9j(3) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-WAIVED-FNDNG-DEFN-AMT** | **0455.00** |

| Form Label | Line Number |
|---|---|
| **Waived Funding Deficiency Amount** | **9k(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlWaivedFndngDefnAmt** | **0455.00** | **Optional** in schema |

Edit tests:

B-606MB Schedule MB, Line 9l is not equal to the sum of Lines 9f, plus 9g, plus 9h-Amount, plus 9i, plus 9j(3), plus 9k(1), plus 9k(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlWaivedFndngDefnAmt in line 9k(1) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-OTHER-CREDITS-AMT** | **0456.00** |

| Form Label | Line Number |
|---|---|
| **Other Credit Amounts** | **9k(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlOtherCreditsAmt** | **0456.00** | **Optional** in schema |

Edit tests:

B-606MB Schedule MB, Line 9l is not equal to the sum of Lines 9f, plus 9g, plus 9h-Amount, plus 9i, plus 9j(3), plus 9k(1), plus 9k(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlOtherCreditsAmt in line 9k(2) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-TOT-CREDITS-AMT** | **0457.00** |

| Form Label | Line Number |
|---|---|
| **Total Credits** | **9l** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotCreditsAmt** | **0457.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-606MB | Schedule MB, Line 9l is not equal to the sum of Lines 9f, plus 9g, plus 9h-Amount, plus 9i, plus 9j(3), plus 9k(1), plus 9k(2). |
| B-652MB | Schedule MB, Line 9l is greater than Line 9e and Line 9m is not equal to Line 9l minus Line 9e. |
| B-653MB | Schedule MB, Line 9e is greater than Line 9l and Line 9n is not equal to Line 9e minus Line 9l. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotCreditsAmt in line 9l of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CREDIT-BAL-AMT** | **0458.00** |

| Form Label | Line Number |
|---|---|
| **Credit Balance** | **9m** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCreditBalAmt** | **0458.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-652MB | Schedule MB, Line 9l is greater than Line 9e and Line 9m is not equal to Line 9l minus Line 9e. |
| B-670MB | Schedule MB, Lines 9n and 9m cannot both be completed. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCreditBalAmt in line 9m of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: If line 9l is greater than line 9e, enter the difference - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CURR-FNDNG-DEFN-AMT** | **0459.00** |

| Form Label | Line Number |
|---|---|
| **Current Funding Deficiency** | **9n** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrFndngDefnAmt** | **0459.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-653MB | Schedule MB, Line 9e is greater than Line 9l and Line 9n is not equal to Line 9e minus Line 9l. |
| B-670MB | Schedule MB, Lines 9n and 9m cannot both be completed. |
| I-121MB | Schedule MB, Line 10 is blank and Line 9n is greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCurrFndngDefnAmt in line 9n of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: If line 9e is greater than 9l, enter the differenceCalculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-RECNCL-WAIVED-PR-DEFN-AMT** | **0460.00** |

| Form Label | Line Number |
|---|---|
| **Reconciliation Waived Prior Year Funding Deficiency Amount** | **9o(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRecnclWaivedPrDefnAmt** | **0460.00** | **Optional** in schema |

Edit tests:

B-650MB Schedule MB, Line 9o(3) is not equal to the sum of Line 9o(1) plus Line 9o(2)(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlRecnclWaivedPrDefnAmt in line 9o(1) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-RECNCL-OUTSTD-BAL-AMT** | **0461.00** |

| Form Label | Line Number |
|---|---|
| **Reconciliation Outstanding Balance Amount** | **9o(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRecnclOutstdBalAmt** | **0461.00** | **Optional** in schema |

Edit tests:

B-647MB Schedule MB, Line 9o(2)(b) is not equal to Line 9c(3)-Balance minus Line 9o(2)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlRecnclOutstdBalAmt in line 9o(2)(a) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-RECONCILIATION-AMT** | **0462.00** |

| Form Label | Line Number |
|---|---|
| **Reconciliation Amount** | **9o(2)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlReconciliationAmt** | **0462.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-647MB | Schedule MB, Line 9o(2)(b) is not equal to Line 9c(3)-Balance minus Line 9o(2)(a). |
| B-650MB | Schedule MB, Line 9o(3) is not equal to the sum of Line 9o(1) plus Line 9o(2)(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlReconciliationAmt in line 9o(2)(b) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Line 9c(3) balance minus line 9o(2)(a) - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-TOT-RECONCILIATION-AMT** | **0463.00** |

| Form Label | Line Number |
|---|---|
| **Total Reconciliation Amount** | **9o(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotReconciliationAmt** | **0463.00** | **Optional** in schema |

Edit tests:

B-650MB Schedule MB, Line 9o(3) is not equal to the sum of Line 9o(1) plus Line 9o(2)(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotReconciliationAmt in line 9o(3) of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 9o(1) and 9(o)(2)(b) - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-REQ-CONTRIB-AMT** | **0464.00** |

| Form Label | Line Number |
|---|---|
| **Contribution to Avoid Funding Deficiency** | **10** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlReqContribAmt** | **0464.00** | **Optional** in schema |

Edit tests:

I-121MB  Schedule MB, Line 10 is blank and Line 9n is greater than zero.

Schema Info: Type USAmountType  minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlReqContribAmt in line 10 of Schedule MB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule MB** | **MB-CHG-ACTRL-ASSUMP-CURR-IND** | **0465.00** |

| Form Label | Line Number |
|---|---|
| **Change Made In Actuarial Assumptions for Current Plan Year** | **11** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlChgActrlAssumpCurrInd** | **0465.00** | **Optional** in schema |

Edit tests:

I-143MB Schedule MB, Line 11 is checked "yes" and Justification for Change in Actuarial Assumption (Attachment[AttachmentTypeCode = 'SchMBJustificationChgActrlAssmptn']) is not attached.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlChgActrlAssumpCurrInd in line 11 of Schedule MB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PLAN-YEAR-BEGIN-DATE** | **0466.00** |

| Form Label | Line Number |
|---|---|
| **Plan Year Beginning Date** | **PLAN YEAR BEGIN** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearBeginDate** | **0466.00** | **Required** in schema |

Edit tests:

| | |
|---|---|
| B-686SB | When the valuation date is the first day of the plan year, Schedule SB, Line 14 must equal Line 2(b) minus the sum of Lines 13(a) and 13(b) divided by Line 3(d)(3) when Line 4 is not checked and none of Lines 14, 2(b), or 3(d)(3) can be blank. |
| B-687SB | Either Schedule SB, Line 14 does not equal Line 2(b) minus the sum of (Lines 13(a) and 13(b)) divided by Line 4(a), or at least one of Lines 14, 2(b), or 4(a) are blank. |
| B-713SB | When the valuation date is the first day of the plan year, the carryover balance reported on Schedule SB, Line 35 cannot exceed the amount reported in Line 13a. |
| B-714SB | When the valuation date is the first day of the plan year, the prefunding balance on Line 35 of the Schedule SB cannot exceed the amount reported in Line 13b. |
| X-027SB | The Plan Year Begin Date on Schedule SB must match the Plan Year Begin Date on Form 5500 or the Plan Year Begin Date on Form 5500-SF. |

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearBeginDate in line PLAN YEAR BEGIN of Schedule SB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TAX-PRD** | **0467.00** |

| Form Label | Line Number |
|---|---|
| **Tax Period End** | **TAXPERIOD** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanYearEndDate** | **0467.00** | **Required** in schema |

Edit tests:

X-028SB The Plan Year End Date on Schedule SB must match the Plan Year End Date on Form 5500 or the Plan Year End Date on Form 5500-SF.

Schema Info: Type DateType minOccurs= 1; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PlanYearEndDate in line TAXPERIOD of Schedule SB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PN** | **0468.00** |

| Form Label | Line Number |
|---|---|
| **Three Digit Plan Number** | **B** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanNum** | **0468.00** | **Required** in schema |

Valid values: 001-999

Edit tests:

X-029SB The Plan Number on Schedule SB, Line B must match Form 5500, Line 1(b) or Form 5500-SF, Line 1 (b).

Schema Info: Type PNType minOccurs= 1; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

Acknowledgment Error Message:The value for the XML element PlanNum in line B of Schedule SB is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Map from input element value as follows:

If missing, create element with values copied from 5500.

Special processing: Leading zeroes must be retained. If blank, populate from SPONS-DFE-PN.

IFILE Auto-Calculated Requirements: Automatically populated from 5500 or 5500-SF

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-EIN** | **0469.00** |

| Form Label | Line Number |
|---|---|
| **Sponsor EIN** | **D** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SchSB/EIN** | **0469.00** | **Required** in schema |

Edit tests:

I-114SB Schedule SB, Line D (EIN) does not match Plan Sponsor EIN in Form 5500, Line 2b or Form 5500-SF, Line 2b.

Schema Info: Type EINType minOccurs= 1; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: SchSB (SchSBType)

Acknowledgment Error Message:The value for the XML element SchSB/EIN in line D of Schedule SB is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Map from input element value as follows:

If missing, create element with values copied from 5500.

Special processing: Leading zeroes must be retained. If blank, populate from SPONS-DFE-EIN.

IFILE Auto-Calculated Requirements: Automatically populated from 5500 or 5500-SF

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PLAN-TYPE-CODE** | **0470.00** |

| Form Label | Line Number |
|---|---|
| **Type of Plan** | **E** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPlanTypeCode** | **0470.00** | **Required** in schema |

Valid values: 1=Single-employer; 2=Multiple A; 3=Multiple B

Edit tests:

| | |
|---|---|
| B-607SB | Schedule SB, Line E, Single Employer is checked and Form 5500, Line A, Single Employer is not checked, or Schedule SB, Line E, Multiple A or Multiple B is checked and Form 5500, Line A, Multiple Employer is not checked. |
| B-607SF | Schedule SB, Line E, Single Employer is checked and Form 5500-SF, Line A Single Employer is not checked, or Schedule SB, Line E Multiple A or Multiple B is checked and Form 5500-SF, Line A Multiple Employer is not checked. |

Schema Info: Type SBEmplrCodeType minOccurs= 1; maxOccurs= 1

Type Info: SBEmplrCodeType - simpleType [1=Single-employer; 2=Multiple A; 3=Multiple B]

Base: Enum1To3Type

Restrictions: None

Acknowledgment Error Message:The value for the XML element ActrlPlanTypeCode in line E of Schedule SB is invalid for the datatype SBEmplrCodeType. Valid values for this datatype include 1 (single-employer), 2 (multiple A), or 3 (multiple B).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CNT-PARTCP-PR-YR-CD** | **0471.00** |

| Form Label | Line Number |
|---|---|
| **Prior Year Plan Size** | **F** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCntPartcpPrYrCd** | **0471.00** | **Optional** in schema |

Valid values: 1=100 or fewer; 2=101-500; 3= more than 500

Edit tests:

I-130SB Schedule SB, Box F does not equal 1 (100 or fewer) and Schedule SB, Line 1 is not equal to the Plan Year Begin date on Form 5500.

Schema Info: Type Enum1To3Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To3Type - simpleType [enum values 1,2,3]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element ActrlCntPartcpPrYrCd in line F of Schedule SB is invalid for the datatype Enum1To3Type. Valid values for this datatype include 1, 2, or 3.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-VALUE-DATE** | **0472.00** |

| Form Label | Line Number |
|---|---|
| **Actuarial Valuation Date** | **1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlValueDate** | **0472.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-686SB | When the valuation date is the first day of the plan year, Schedule SB, Line 14 must equal Line 2(b) minus the sum of Lines 13(a) and 13(b) divided by Line 3(d)(3) when Line 4 is not checked and none of Lines 14, 2(b), or 3(d)(3) can be blank. |
| B-687SB | Either Schedule SB, Line 14 does not equal Line 2(b) minus the sum of (Lines 13(a) and 13(b)) divided by Line 4(a), or at least one of Lines 14, 2(b), or 4(a) are blank. |
| B-701SB | Schedule SB, Line 1 is equal to the first day of the plan year, but Line 31b is not equal to (Line 2b minus (Lines 13(a) plus 13(b))), minus Line 3d(3). |
| B-713SB | When the valuation date is the first day of the plan year, the carryover balance reported on Schedule SB, Line 35 cannot exceed the amount reported in Line 13a. |
| B-714SB | When the valuation date is the first day of the plan year, the prefunding balance on Line 35 of the Schedule SB cannot exceed the amount reported in Line 13b. |
| I-130SB | Schedule SB, Box F does not equal 1 (100 or fewer) and Schedule SB, Line 1 is not equal to the Plan Year Begin date on Form 5500. |
| X-031SB | Line 1 of Schedule SB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF. |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element ActrlValueDate in line 1 of Schedule SB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CURR-VALUE-AST-01-AMT** | **0473.00** |

| Form Label | Line Number |
|---|---|
| **Market Value of Assets** | **2a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCurrValueAst01Amt** | **0473.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-683SB | Schedule SB, Line 2b cannot exceed 110% of the value of Line 2a and cannot be less than 90% of the value of 2a and neither Line 2a nor Line 2b can be blank. |
| B-697SB | Schedule SB, Line 17 must equal Line 2(a) divided by Line 3d(3) when Line 2(a) divided by Line 3d(3) is less than 70 percent and Lines 2(a) and 3d(3) cannot be blank. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCurrValueAst01Amt in line 2a of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTRL-VALUE-AST-AMT** | **0474.00** |

| Form Label | Line Number |
|---|---|
| **Actuarial Value of Assets For Funding Standard Account** | **2b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlValueAstAmt** | **0474.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-683SB | Schedule SB, Line 2b cannot exceed 110% of the value of Line 2a and cannot be less than 90% of the value of 2a and neither Line 2a nor Line 2b can be blank. |
| B-686SB | When the valuation date is the first day of the plan year, Schedule SB, Line 14 must equal Line 2(b) minus the sum of Lines 13(a) and 13(b) divided by Line 3(d)(3) when Line 4 is not checked and none of Lines 14, 2(b), or 3(d)(3) can be blank. |
| B-687SB | Either Schedule SB, Line 14 does not equal Line 2(b) minus the sum of (Lines 13(a) and 13(b)) divided by Line 4(a), or at least one of Lines 14, 2(b), or 4(a) are blank. |
| B-701SB | Schedule SB, Line 1 is equal to the first day of the plan year, but Line 31b is not equal to (Line 2b minus (Lines 13(a) plus 13(b))), minus Line 3d(3). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlValueAstAmt in line 2b of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-RTD-PARTCP-CNT** | **0475.00** |

| Form Label | Line Number |
|---|---|
| **Retired - Number** | **3a(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRtdPartcpCnt** | **0475.00** | **Optional** in schema |

Edit tests:

B-635SB Schedule SB, Line 3d(1) is not equal to the sum of lines 3a(1), 3b(1), and 3c(1).

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element ActrlRtdPartcpCnt in line 3a(1) of Schedule SB is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-RTD-VSTD-TGT-AMT** | **0475.01** |

| Form Label | Line Number |
|---|---|
| **Retired Vested Targeting Amount** | **3a(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRtdVstdTgtAmt** | **0475.01** | **Optional** in schema |

Edit tests:

B-712SB Schedule SB, Line 3d(2) is not equal to the sum of Lines 3a(2), 3b(2) and 3c(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlRtdVstdTgtAmt in line 3a(2) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-RTD-FNDNG-TGT-AMT** | **0476.00** |

| Form Label | Line Number |
|---|---|
| **Retired Funding Target Amount** | **3a(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlRtdFndgTgtAmt** | **0476.00** | **Optional** in schema |

Edit tests:

B-636SB Schedule SB, Line 3d(3) is not equal to the sum of Lines 3a(3), 3b(3), and 3c(3).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlRtdFndgTgtAmt in line 3a(3) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TERM-PARTCP-CNT** | **0477.00** |

| Form Label | Line Number |
|---|---|
| **Terminated - Number** | **3b(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTermPartcpCnt** | **0477.00** | **Optional** in schema |

Edit tests:

B-635SB Schedule SB, Line 3d(1) is not equal to the sum of lines 3a(1), 3b(1), and 3c(1).

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element ActrlTermPartcpCnt in line 3b(1) of Schedule SB is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TERM-VSTD-FNDNG-TGT-AMT** | **0477.01** |

| Form Label | Line Number |
|---|---|
| **Terminated Vested Targeting Amount** | **3b(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTermVstdTgtAmt** | **0477.01** | **Optional** in schema |

Edit tests:

B-712SB Schedule SB, Line 3d(2) is not equal to the sum of Lines 3a(2), 3b(2) and 3c(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTermVstdTgtAmt in line 3b(2) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TERM-FNDNG-TGT-AMT** | **0478.00** |

| Form Label | Line Number |
|---|---|
| **Terminated Funding Target Amount** | **3b(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTermFndgTgtAmt** | **0478.00** | **Optional** in schema |

Edit tests:

B-636SB Schedule SB, Line 3d(3) is not equal to the sum of Lines 3a(3), 3b(3), and 3c(3).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTermFndgTgtAmt in line 3b(3) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **RESERVED** | **0479.00** |
| Form Label | Line Number | |
| **RESERVED** | | |

## Input Specification

## Output Specification - XML Format

Copy input element value exactly

Comment: This field is currently reserved.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACT-VSTD-FNDNG-TGT-AMT** | **0480.00** |

| Form Label | Line Number |
|---|---|
| **Active - Vested** | **3c(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActVstdFndgTgtAmt** | **0480.00** | **Optional** in schema |

Edit tests:

B-712SB Schedule SB, Line 3d(2) is not equal to the sum of Lines 3a(2), 3b(2) and 3c(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlActVstdFndgTgtAmt in line 3c(2) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

Comment: The line numbers referenced in Variables 0480.00 and 0481.00 are out of order. Variable 0480.00 will be used to identify Schedule SB, Line 3c(2) and Variable 0481.00 will be used to identify Schedule SB, Line 3c(1).

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACT-PARTCP-CNT** | **0481.00** |

| Form Label | Line Number |
|---|---|
| **Active - Number** | **3c(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActPartcpCnt** | **0481.00** | **Optional** in schema |

Edit tests:

B-635SB Schedule SB, Line 3d(1) is not equal to the sum of lines 3a(1), 3b(1), and 3c(1).

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element ActrlActPartcpCnt in line 3c(1) of Schedule SB is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

Comment: The line numbers referenced in Variables 0480.00 and 0481.00 are out of order. Variable 0480.00 will be used to identify Schedule SB, Line 3c(2) and Variable 0481.00 will be used to identify Schedule SB, Line 3c(1).

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-LIAB-ACT-TOTAL-FNDNG-TGT-AMT** | **0482.00** |

| Form Label | Line Number |
|---|---|
| **Active - Total** | **3c(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlLiabActTotalFndngTgtAmt** | **0482.00** | **Optional** in schema |

Edit tests:

B-636SB Schedule SB, Line 3d(3) is not equal to the sum of Lines 3a(3), 3b(3), and 3c(3).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlLiabActTotalFndngTgtAmt in line 3c(3) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TOT-PARTCP-CNT** | **0483.00** |

| Form Label | Line Number |
|---|---|
| **Total - Number** | **3d(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotPartcpCnt** | **0483.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-635SB | Schedule SB, Line 3d(1) is not equal to the sum of lines 3a(1), 3b(1), and 3c(1). |
| B-704SB | Schedule SB has been provided with a Form 5500 and Schedule SB Line 3, Column 1 contains an unusually high number of participants. Please verify that the funding target numbers in Columns 2 and/or 3 have not been inadvertently placed in the participant count breakdown requested in Column 1. |
| I-147 | Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H. |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element ActrlTotPartcpCnt in line 3d(1) of Schedule SB is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 3a(1), 3b(1), and 3c(1) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TOT-VSTD-FNDNG-TGT-AMT** | **0483.01** |

| Form Label | Line Number |
|---|---|
| **Total Vested Funding Targeting Amount** | **3d(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotVstdFndgTgtAmt** | **0483.01** | **Optional** in schema |

Edit tests:

B-712SB Schedule SB, Line 3d(2) is not equal to the sum of Lines 3a(2), 3b(2) and 3c(2).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotVstdFndgTgtAmt in line 3d(2) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 3a(2), 3b(2), and 3c(2) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TOT-FNDNG-TGT-AMT** | **0484.00** |

| Form Label | Line Number |
|---|---|
| **Total - Total Funding Target Amount** | **3d(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotFndgTgtAmt** | **0484.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-636SB | Schedule SB, Line 3d(3) is not equal to the sum of Lines 3a(3), 3b(3), and 3c(3). |
| B-686SB | When the valuation date is the first day of the plan year, Schedule SB, Line 14 must equal Line 2(b) minus the sum of Lines 13(a) and 13(b) divided by Line 3(d)(3) when Line 4 is not checked and none of Lines 14, 2(b), or 3(d)(3) can be blank. |
| B-697SB | Schedule SB, Line 17 must equal Line 2(a) divided by Line 3d(3) when Line 2(a) divided by Line 3d(3) is less than 70 percent and Lines 2(a) and 3d(3) cannot be blank. |
| B-701SB | Schedule SB, Line 1 is equal to the first day of the plan year, but Line 31b is not equal to (Line 2b minus (Lines 13(a) plus 13(b))), minus Line 3d(3). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotFndgTgtAmt in line 3d(3) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 3a(3), 3b(3), and 3c(3) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PLAN-AT-RISK-IND** | **0485.00** |

| Form Label | Line Number |
|---|---|
| **Plan at risk** | **4** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPlanAtRiskInd** | **0485.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-673SB | Schedule SB, Line 4 must be checked and Lines 4a, and 4b must be completed for plans in "at risk" status. If the plan is not in "at risk" status, Line 4 must be unchecked and Lines 4a and 4b must be blank. |
| B-686SB | When the valuation date is the first day of the plan year, Schedule SB, Line 14 must equal Line 2(b) minus the sum of Lines 13(a) and 13(b) divided by Line 3(d)(3) when Line 4 is not checked and none of Lines 14, 2(b), or 3(d)(3) can be blank. |
| B-687SB | Either Schedule SB, Line 14 does not equal Line 2(b) minus the sum of (Lines 13(a) and 13(b)) divided by Line 4(a), or at least one of Lines 14, 2(b), or 4(a) are blank. |
| I-133SB | Schedule SB, Line 4 is checked and the Plan at Risk (Attachment [AttachmentTypeCode='PlanAtRisk']) is not attached. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlPlanAtRiskInd in line 4 of Schedule SB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TGT-DISREGARD-ASSUMP-AMT** | **0486.00** |

| Form Label | Line Number |
|---|---|
| **Target - Disregard At-Risk Assumptions** | **4a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTgtDisregardAssumpAmt** | **0486.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-673SB | Schedule SB, Line 4 must be checked and Lines 4a, and 4b must be completed for plans in "at risk" status. If the plan is not in "at risk" status, Line 4 must be unchecked and Lines 4a and 4b must be blank. |
| B-687SB | Either Schedule SB, Line 14 does not equal Line 2(b) minus the sum of (Lines 13(a) and 13(b)) divided by Line 4(a), or at least one of Lines 14, 2(b), or 4(a) are blank. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTgtDisregardAssumpAmt in line 4a of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TGT-REFLECT-ASSUMP-AMT** | **0487.00** |

| Form Label | Line Number |
|---|---|
| **Funding Target - Reflect At-Risk Assumptions** | **4b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTgtReflectAssumpAmt** | **0487.00** | **Optional** in schema |

Edit tests:

B-673SB Schedule SB, Line 4 must be checked and Lines 4a, and 4b must be completed for plans in "at risk" status. If the plan is not in "at risk" status, Line 4 must be unchecked and Lines 4a and 4b must be blank.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTgtReflectAssumpAmt in line 4b of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-EFF-INT-RATE-PRCNT** | **0488.00** |

| Form Label | Line Number |
|---|---|
| **Effective interest rate** | **5** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlEffIntRatePrcnt** | **0488.00** | **Optional** in schema |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element ActrlEffIntRatePrcnt in line 5 of Schedule SB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TGT-NRML-COST-01-AMT** | **0489.00** |

| Form Label | Line Number |
|---|---|
| **Target normal cost** | **6** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTgtNrmlCost01Amt** | **0489.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTgtNrmlCost01Amt in line 6 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-SIGNATURE-DATE** | **0490.00** |

| Form Label | Line Number |
|---|---|
| **Signature Date** | **DATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlSignatureDate** | **0490.00** | **Optional** in schema |

Edit tests:

I-155SB The Actuary (Name), Firm Name, and Signature Date must be provided on Schedule SB.

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element ActrlSignatureDate in line DATE of Schedule SB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in "MM/DD/YYYY" format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY." This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-NAME-LINE** | **0491.00** |

| Form Label | Line Number |
|---|---|
| **Print/Type Name of Actuary** | **TYPED NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryNameLine** | **0491.00** | **Optional** in schema |

Edit tests:

I-155SB The Actuary (Name), Firm Name, and Signature Date must be provided on Schedule SB.

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

Acknowledgment Error Message:The value for the XML element ActrlActuaryNameLine in line TYPED NAME of Schedule SB is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-FIRM-NAME** | **0492.00** |

| Form Label | Line Number |
|---|---|
| **Firm Name of Actuary** | **FIRM** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryFirmName** | **0492.00** | **Optional** in schema |

Edit tests:

I-155SB The Actuary (Name), Firm Name, and Signature Date must be provided on Schedule SB.

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

Acknowledgment Error Message:The value for the XML element ActrlActuaryFirmName in line FIRM of Schedule SB is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-US-ADDRESS1** | **0493.00** |

| Form Label | Line Number |
|---|---|
| **Address of Actuary Firm** | **ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryUSAddress/AddressLine1** | **0493.00** | **Required** in schema if **ActrlActuaryUSAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ActrlActuaryUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryUSAddress/AddressLine1 in line ADDRESS of Schedule SB is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-US-ADDRESS2** | **0494.00** |

| Form Label | Line Number |
|---|---|
| **Address of Actuary Firm** | **ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryUSAddress/AddressLine2** | **0494.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ActrlActuaryUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryUSAddress/AddressLine2 in line ADDRESS of Schedule SB is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-US-CITY** | **0495.00** |

| Form Label | Line Number |
|---|---|
| **City of Actuary Firm** | **CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryUSAddress/City** | **0495.00** | **Required** in schema if **ActrlActuaryUSAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ActrlActuaryUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryUSAddress/City in line CITY of Schedule SB is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-US-STATE** | **0496.00** |

| Form Label | Line Number |
|---|---|
| **State of Actuary Firm** | **STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryUSAddress/State** | **0496.00** | **Required** in schema if **ActrlActuaryUSAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS,MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: ActrlActuaryUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryUSAddress/State in line STATE of Schedule SB is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-US-ZIP** | **0497.00** |

| Form Label | Line Number |
|---|---|
| **Zip Code of Actuary Firm** | **ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryUSAddress/ZipCode** | **0497.00** | **Required** in schema if **ActrlActuaryUSAddress** present |

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: ActrlActuaryUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryUSAddress/ZipCode in line ZIP of Schedule SB is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-FOREIGN-ADDRESS1** | **0498.00** |

| Form Label | Line Number |
|---|---|
| **Address of Actuary Firm** | **ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/ AddressLine1** | **0498.00** | **Required** in schema if **ActrlActuaryForeignAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/AddressLine1 in line ADDRESS of Schedule SB is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-FOREIGN-ADDRESS2** | **0499.00** |

| Form Label | Line Number |
|---|---|
| **Address of Actuary Firm** | **ADDRESS** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/ AddressLine2** | **0499.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/AddressLine2 in line ADDRESS of Schedule SB is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-FOREIGN-CITY** | **0500.00** |

| Form Label | Line Number |
|---|---|
| **Actuary Firm City** | **CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/City** | **0500.00** | **Required** in schema if **ActrlActuaryForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/City in line CITY of Schedule SB is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-FOREIGN-PROV-STATE** | **0501.00** |

| Form Label | Line Number |
|---|---|
| **Actuary Firm State** | **STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/ ProvinceOrState** | **0501.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/ProvinceOrState in line STATE of Schedule SB is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-FOREIGN-CNTRY** | **0502.00** |

| Form Label | Line Number |
|---|---|
| **Actuary Foreign Mailing Country** | **Country** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/Country** | **0502.00** | **Required** in schema if **ActrlActuaryForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/Country in line Country of Schedule SB is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-FOREIGN-POSTAL-CD** | **0503.00** |

| Form Label | Line Number |
|---|---|
| **Actuary Firm Zip Code** | **ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignAddress/PostalCode** | **0503.00** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ActrlActuaryForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignAddress/PostalCode in line ZIP of Schedule SB is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-PHONE-NUM** | **0504.00** |

| Form Label | Line Number |
|---|---|
| **Telephone Number of Actuary Firm** | **PHONE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryPhoneNum** | **0504.00** | **Optional** in schema |

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

Acknowledgment Error Message:The value for the XML element ActrlActuaryPhoneNum in line PHONE of Schedule SB is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-PHONE-NUM-FOREIGN** | **0504.01** |

| Form Label | Line Number |
|---|---|
| **Telephone Number of Actuary Firm (Foreign)** | **Phone (Foreign)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryForeignPhoneNum** | **0504.01** | **Optional** in schema |

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

Acknowledgment Error Message:The value for the XML element ActrlActuaryForeignPhoneNum in line Phone (Foreign) of Schedule SB is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTRY-ENRLMT-NUM** | **0505.00** |

| Form Label | Line Number |
|---|---|
| **Most Recent Enrollment Number** | **Enrollment Number** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActryEnrlmtNum** | **0505.00** | **Optional** in schema |

Edit tests:

I-124SB The first two digits of the Actuary Enrollment Number of Schedule SB must equal 11 or 14.

Schema Info: Type EnrlmtNumType minOccurs= 0; maxOccurs= 1

Type Info: EnrlmtNumType - simpleType [7-digit enrollment number]

Base: StringType

Restrictions: Patterns: [0-9]{7}

Acknowledgment Error Message:The value for the XML element ActrlActryEnrlmtNum in line Enrollment Number of Schedule SB is invalid for the datatype EnrlmtNumType. Valid values for this datatype include 7-digit codes valid for the processing year.

## Output Specification - XML Format

Copy input element value exactly

Special processing: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACTUARY-NOT-REFLECT-IND** | **0506.00** |

| Form Label | Line Number |
|---|---|
| **Actuary Not Fully Reflected Any Regulation/ Ruling Promulgated Under Statute Box** | **BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlActuaryNotReflectInd** | **0506.00** | **Optional** in schema |

Edit tests:

X-032SB Statement by the Enrolled Actuary (Attachment [AttachmentTypeCode='ActuaryStatement']) must be attached when the Schedule SB box labeled "actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule" is checked.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlActuaryNotReflectInd in line BOX of Schedule SB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CARRYOVER-PR-YR-AMT** | **0507.00** |

| Form Label | Line Number |
|---|---|
| **Carryover Balance Prior Year** | **7(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCarryoverPrYrAmt** | **0507.00** | **Optional** in schema |

Edit tests:

B-654SB Schedule SB, Line 9(a) is not equal to Line 7(a) minus Line 8(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCarryoverPrYrAmt in line 7(a) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PRE-FNDNG-PR-YR-AMT** | **0508.00** |

| Form Label | Line Number |
|---|---|
| **Pre-Funding Balance Prior Year** | **7(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPreFndngPrYrAmt** | **0508.00** | **Optional** in schema |

Edit tests:

B-655SB Schedule SB, Line 9(b) is not equal to Line 7(b) minus Line 8(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlPreFndngPrYrAmt in line 7(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CARRYOVER-USED-PR-YR-AMT** | **0509.00** |

| Form Label | Line Number |
|---|---|
| **Carryover Balance Used Prior Year** | **8(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCarryoverUsedPrYrAmt** | **0509.00** | **Optional** in schema |

Edit tests:

B-654SB Schedule SB, Line 9(a) is not equal to Line 7(a) minus Line 8(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCarryoverUsedPrYrAmt in line 8(a) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PRE-FNDNG-USED-PR-YR-AMT** | **0510.00** |

| Form Label | Line Number |
|---|---|
| **Prefunding Balance Used Prior Year** | **8(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPreFndngUsedPrYrAmt** | **0510.00** | **Optional** in schema |

Edit tests:

B-655SB Schedule SB, Line 9(b) is not equal to Line 7(b) minus Line 8(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlPreFndngUsedPrYrAmt in line 8(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CARRYOVER-PR-YR-TOT-AMT** | **0511.00** |

| Form Label | Line Number |
|---|---|
| **Carryover Balance Remaining Prior Year** | **9(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCarryoverPrYrTotAmt** | **0511.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-654SB | Schedule SB, Line 9(a) is not equal to Line 7(a) minus Line 8(a). |
| B-695SB | Schedule SB, Line 12a cannot be greater than the sum of (Line 9a plus Line 10a). |
| I-135SB | Schedule SB, Line 13(a) does not equal to (Line 9(a) plus Line 10(a)) minus Line 12(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCarryoverPrYrTotAmt in line 9(a) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Line 7 minus line 8 - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PRE-FNDNG-PR-YR-TOT-AMT** | **0512.00** |

| Form Label | Line Number |
|---|---|
| **Prefunding Balance Remaining Prior Year** | **9(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPreFndngPrYrTotAmt** | **0512.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-655SB | Schedule SB, Line 9(b) is not equal to Line 7(b) minus Line 8(b). |
| B-696SB | Schedule SB, Line 12b cannot be greater than the sum of (Line 9b plus Line 10b plus Line 11d (b)). |
| I-136SB | Schedule SB, Line 13(b) is not equal to the sum of (Line 9(b), plus Line 10(b), plus Line 11d (b)) minus Line 12(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlPreFndngPrYrTotAmt in line 9(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Line 7 minus line 8 - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-INT-PR-YR-PRCNT** | **0513.00** |

| Form Label | Line Number |
|---|---|
| **Actual interest rate prior year** | **10** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlIntPrYrPrcnt** | **0513.00** | **Optional** in schema |

Schema Info: Type PercentType minOccurs= 0; maxOccurs= 1

Type Info: PercentType - simpleType [Decimal signed, -99.99 to 99.99]

Base: DecimalType

Restrictions: minInclusive=-99.99 maxInclusive=99.99

Acknowledgment Error Message:The value for the XML element ActrlIntPrYrPrcnt in line 10 of Schedule SB is invalid for the datatype PercentType. Valid values for this datatype include signed decimal values between -99.99 and 99.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-INT-PR-YR-CARRYOVER-AMT** | **0514.00** |

| Form Label | Line Number |
|---|---|
| **Interest prior year to COB** | **10(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlIntPrYrCarryoverAmt** | **0514.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-695SB | Schedule SB, Line 12a cannot be greater than the sum of (Line 9a plus Line 10a). |
| I-135SB | Schedule SB, Line 13(a) does not equal to (Line 9(a) plus Line 10(a)) minus Line 12(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlIntPrYrCarryoverAmt in line 10(a) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-INT-PR-YR-PRE-FNDNG-AMT** | **0515.00** |

| Form Label | Line Number |
|---|---|
| **Interest prior year to Pre-Funding Balance** | **10(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlIntPrYrPreFndngAmt** | **0515.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-696SB | Schedule SB, Line 12b cannot be greater than the sum of (Line 9b plus Line 10b plus Line 11d (b)). |
| I-136SB | Schedule SB, Line 13(b) is not equal to the sum of (Line 9(b), plus Line 10(b), plus Line 11d (b)) minus Line 12(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlIntPrYrPreFndngAmt in line 10(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-EXCESS-CONTRIB-AMT** | **0516.00** |

| Form Label | Line Number |
|---|---|
| **Excess Contributions** | **11a(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExcessContribAmt** | **0516.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-656SB | Schedule SB, Line 11b(1)(b) is blank and Line 11a(b) is greater than zero. |
| B-684SB | Schedule SB, Line 11c(b) must equal the sum of Lines 11a(b) plus 11b(1)(b) plus 11b(2)(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlExcessContribAmt in line 11a(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-EXCESS-CONTRIB-INT-PRCNT** | **0517.00** |

| Form Label | Line Number |
|---|---|
| **Interest on Excess Contributions** | **11b(1) Percent** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExcessContribIntPrcnt** | **0517.00** | **Optional** in schema |

Edit tests:

B-676SB  Schedule SB, Line 11b(1) Percent is blank or zero but Line 11b(1)(b) is greater than zero.

Schema Info: Type DecimalNNType  minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element ActrlExcessContribIntPrcnt in line 11b (1) Percent of Schedule SB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-EXCESS-CONTRIB-INT-AMT** | **0518.00** |

| Form Label | Line Number |
|---|---|
| **Interest on excess contributions** | **11b(1)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExcessContribIntAmt** | **0518.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-656SB | Schedule SB, Line 11b(1)(b) is blank and Line 11a(b) is greater than zero. |
| B-676SB | Schedule SB, Line 11b(1) Percent is blank or zero but Line 11b(1)(b) is greater than zero. |
| B-684SB | Schedule SB, Line 11c(b) must equal the sum of Lines 11a(b) plus 11b(1)(b) plus 11b(2)(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlExcessContribIntAmt in line 11b(1)(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-INT-PRIOR-YEAR-ACTUAL-AMT** | **0518.01** |

| Form Label | Line Number |
|---|---|
| **Interest on prior year's actual rate of return** | **11b(2)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPriorYearActualAmt** | **0518.01** | **Optional** in schema |

Edit tests:

B-684SB Schedule SB, Line 11c(b) must equal the sum of Lines 11a(b) plus 11b(1)(b) plus 11b(2)(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlPriorYearActualAmt in line 11b(2)(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-EXCESS-CONTRIB-AVAIL-AMT** | **0519.00** |

| Form Label | Line Number |
|---|---|
| **Excess contributions available to Pre-Funding Balance** | **11c(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExcessContribAvailAmt** | **0519.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-657SB | Schedule SB, Line 11d(b) is greater than Line 11c(b). |
| B-684SB | Schedule SB, Line 11c(b) must equal the sum of Lines 11a(b) plus 11b(1)(b) plus 11b(2)(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlExcessContribAvailAmt in line 11c(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add Lines 11a(b) + 11b(1)(b) + 11b(2)(b) – Total calculated by system – may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-EXCESS-CONTRIB-ADDED-AMT** | **0520.00** |

| Form Label | Line Number |
|---|---|
| **Excess Contributions added to Pre-Funding Balance** | **11d(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExcessContribAddedAmt** | **0520.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-657SB | Schedule SB, Line 11d(b) is greater than Line 11c(b). |
| B-696SB | Schedule SB, Line 12b cannot be greater than the sum of (Line 9b plus Line 10b plus Line 11d (b)). |
| I-136SB | Schedule SB, Line 13(b) is not equal to the sum of (Line 9(b), plus Line 10(b), plus Line 11d (b)) minus Line 12(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlExcessContribAddedAmt in line 11d(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CARRYOVER-REDUCTION-AMT** | **0521.00** |

| Form Label | Line Number |
|---|---|
| **Voluntary reduction - Carryover Balance** | **12(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCarryoverReductionAmt** | **0521.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-695SB | Schedule SB, Line 12a cannot be greater than the sum of (Line 9a plus Line 10a). |
| I-135SB | Schedule SB, Line 13(a) does not equal to (Line 9(a) plus Line 10(a)) minus Line 12(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCarryoverReductionAmt in line 12(a) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PRE-FNDNG-REDUCTION-AMT** | **0522.00** |

| Form Label | Line Number |
|---|---|
| **Voluntary reduction - Pre-Funding Balance** | **12(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPreFndngReductionAmt** | **0522.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-685SB | Schedule SB, Line 12b must be blank or zero when Line 13a is greater than zero. |
| B-696SB | Schedule SB, Line 12b cannot be greater than the sum of (Line 9b plus Line 10b plus Line 11d (b)). |
| I-136SB | Schedule SB, Line 13(b) is not equal to the sum of (Line 9(b), plus Line 10(b), plus Line 11d (b)) minus Line 12(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlPreFndngReductionAmt in line 12(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CARRYOVER-BOY-TOT-AMT** | **0523.00** |

| Form Label | Line Number |
|---|---|
| **Carryover - Current Year** | **13(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlCarryoverBoyTotAmt** | **0523.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-685SB | Schedule SB, Line 12b must be blank or zero when Line 13a is greater than zero. |
| B-686SB | When the valuation date is the first day of the plan year, Schedule SB, Line 14 must equal Line 2(b) minus the sum of Lines 13(a) and 13(b) divided by Line 3(d)(3) when Line 4 is not checked and none of Lines 14, 2(b), or 3(d)(3) can be blank. |
| B-687SB | Either Schedule SB, Line 14 does not equal Line 2(b) minus the sum of (Lines 13(a) and 13(b)) divided by Line 4(a), or at least one of Lines 14, 2(b), or 4(a) are blank. |
| B-701SB | Schedule SB, Line 1 is equal to the first day of the plan year, but Line 31b is not equal to (Line 2b minus (Lines 13(a) plus 13(b))), minus Line 3d(3). |
| B-713SB | When the valuation date is the first day of the plan year, the carryover balance reported on Schedule SB, Line 35 cannot exceed the amount reported in Line 13a. |
| I-135SB | Schedule SB, Line 13(a) does not equal to (Line 9(a) plus Line 10(a)) minus Line 12(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlCarryoverBoyTotAmt in line 13(a) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PRE-FNDNG-BOY-TOT-AMT** | **0524.00** |

| Form Label | Line Number |
|---|---|
| **Pre-Funding - Current Year** | **13(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPreFndngBoyTotAmt** | **0524.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-686SB | When the valuation date is the first day of the plan year, Schedule SB, Line 14 must equal Line 2(b) minus the sum of Lines 13(a) and 13(b) divided by Line 3(d)(3) when Line 4 is not checked and none of Lines 14, 2(b), or 3(d)(3) can be blank. |
| B-687SB | Either Schedule SB, Line 14 does not equal Line 2(b) minus the sum of (Lines 13(a) and 13(b)) divided by Line 4(a), or at least one of Lines 14, 2(b), or 4(a) are blank. |
| B-701SB | Schedule SB, Line 1 is equal to the first day of the plan year, but Line 31b is not equal to (Line 2b minus (Lines 13(a) plus 13(b))), minus Line 3d(3). |
| B-714SB | When the valuation date is the first day of the plan year, the prefunding balance on Line 35 of the Schedule SB cannot exceed the amount reported in Line 13b. |
| I-136SB | Schedule SB, Line 13(b) is not equal to the sum of (Line 9(b), plus Line 10(b), plus Line 11d (b)) minus Line 12(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlPreFndngBoyTotAmt in line 13(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Balance at beginning of curret year (line 9 + line 10 + line 11d - line 12) - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-FNDNG-TGT-PRCNT** | **0525.00** |

| Form Label | Line Number |
|---|---|
| **Funding Target Attainment Percentage** | **14** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlFndngTgtPrcnt** | **0525.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-686SB | When the valuation date is the first day of the plan year, Schedule SB, Line 14 must equal Line 2(b) minus the sum of Lines 13(a) and 13(b) divided by Line 3(d)(3) when Line 4 is not checked and none of Lines 14, 2(b), or 3(d)(3) can be blank. |
| B-687SB | Either Schedule SB, Line 14 does not equal Line 2(b) minus the sum of (Lines 13(a) and 13(b)) divided by Line 4(a), or at least one of Lines 14, 2(b), or 4(a) are blank. |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element ActrlFndngTgtPrcnt in line 14 of Schedule SB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ADJ-FNDNG-TGT-PRCNT** | **0526.00** |

| Form Label | Line Number |
|---|---|
| **Adjusted Funding Target Attainment Percentage** | **15** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAdjFndngTgtPrcnt** | **0526.00** | **Optional** in schema |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message: The value for the XML element ActrlAdjFndngTgtPrcnt in line 15 of Schedule SB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PR-YR-FNDNG-PRCNT** | **0527.00** |

| Form Label | Line Number |
|---|---|
| **Prior year funding percentage** | **16** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPrYrFndngPrcnt** | **0527.00** | **Optional** in schema |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element ActrlPrYrFndngPrcnt in line 16 of Schedule SB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-AST-LESS-70-PRCNT** | **0528.00** |

| Form Label | Line Number |
|---|---|
| **Current Value of Assets less than 70 Percent** | **17** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAstLess70Prcnt** | **0528.00** | **Optional** in schema |

Edit tests:

B-697SB Schedule SB, Line 17 must equal Line 2(a) divided by Line 3d(3) when Line 2(a) divided by Line 3d(3) is less than 70 percent and Lines 2(a) and 3d(3) cannot be blank.

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element ActrlAstLess70Prcnt in line 17 of Schedule SB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

IFILE Auto-Calculated Requirements: If the current value of the assets of the plan is less than 70% of the funding target, enter such percentage - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CONTRIB-DATE** | **0529.00** |

| Form Label | Line Number |
|---|---|
| **Contribution Date** | **18(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContrib/Date** | **0529.00** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

ParentInfo: ActrlContrib (ContribType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ActrlContrib/Date in line 18(a) of Schedule SB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CONTRIB-EMPLR-AMT** | **0530.00** |

| Form Label | Line Number |
|---|---|
| **Employer Contribution** | **18(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContrib/EmplrAmt** | **0530.00** | **Optional** in schema |

Edit tests:

B-614SB The value provided in Schedule SB, Line 18(b)-Total is not equal to the sum of all Schedule SB Line 18(b) values.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: ActrlContrib (ContribType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ActrlContrib/EmplrAmt in line 18(b) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CONTRIB-EMPLEE-AMT** | **0531.00** |

| Form Label | Line Number |
|---|---|
| **Employee Contribution** | **18(c)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContrib/EmpleeAmt** | **0531.00** | **Optional** in schema |

Edit tests:

B-615SB Schedule SB, Line 18(c)-Total must equal the sum of all Schedule SB, Line 18(c) values.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: ActrlContrib (ContribType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ActrlContrib/EmpleeAmt in line 18(c) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TOT-EMPLR-CONTRIB-AMT** | **0532.00** |

| Form Label | Line Number |
|---|---|
| **Total Employer Contributions** | **18(b) - TOTAL** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotEmplrContribAmt** | **0532.00** | **Optional** in schema |

Edit tests:

B-614SB The value provided in Schedule SB, Line 18(b)-Total is not equal to the sum of all Schedule SB Line 18(b) values.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotEmplrContribAmt in line 18(b) - TOTAL of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Sum of all line 18(b) values - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TOT-EMPLEE-CONTRIB-AMT** | **0533.00** |

| Form Label | Line Number |
|---|---|
| **Total Employee Contributions** | **18(c)-TOTAL** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTotEmpleeContribAmt** | **0533.00** | **Optional** in schema |

Edit tests:

B-615SB Schedule SB, Line 18(c)-Total must equal the sum of all Schedule SB, Line 18(c) values.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTotEmpleeContribAmt in line 18(c)-TOTAL of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Sum of all line 18(c) values - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CONTRIB-ALLOC-PR-YR-01-AMT** | **0534.00** |

| Form Label | Line Number |
|---|---|
| **Discounted contributions allocated - Prior Year** | **19a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContribAllocPrYr01Amt** | **0534.00** | **Optional** in schema |

Edit tests:

B-661SB Schedule SB, Line 29 is not equal to Line 19a.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlContribAllocPrYr01Amt in line 19a of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CONTRIB-AVOID-RESTRICTION-AMT** | **0535.00** |

| Form Label | Line Number |
|---|---|
| **Discount contributions to avoid restrictions** | **19b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContribAvoidRestrictionAmt** | **0535.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlContribAvoidRestrictionAmt in line 19b of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CONTRIB-ALLOC-CURR-YR-AMT** | **0536.00** |

| Form Label | Line Number |
|---|---|
| **Discount contributions allocated - Current Year** | **19c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContribAllocCurrYrAmt** | **0536.00** | **Optional** in schema |

Edit tests:

B-665SB  Schedule SB, Line 37 is not equal to Line 19c.

Schema Info: Type USAmountType  minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlContribAllocCurrYrAmt in line 19c of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-FNDNG-SHORT-IND** | **0537.00** |

| Form Label | Line Number |
|---|---|
| **Funding shortfall** | **20a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlFndngShortInd** | **0537.00** | **Optional** in schema |

Edit tests:

B-660SB Schedule SB, Line 20a is checked "yes," but Line 20b is blank.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlFndngShortInd in line 20a of Schedule SB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-QRTLY-INSTALL-IND** | **0538.00** |

| Form Label | Line Number |
|---|---|
| **Quarterly payments** | **20b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlQrtlyInstallInd** | **0538.00** | **Optional** in schema |

Edit tests:

B-660SB Schedule SB, Line 20a is checked "yes," but Line 20b is blank.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlQrtlyInstallInd in line 20b of Schedule SB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-1ST-LIQUIDITY-SHORT-AMT** | **0539.00** |

| Form Label | Line Number |
|---|---|
| **1st Quarter Liquidity Shortfall** | **20c(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Actrl1stLiquidityShortAmt** | **0539.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element Actrl1stLiquidityShortAmt in line 20c(1) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-2ND-LIQUIDITY-SHORT-AMT** | **0540.00** |

| Form Label | Line Number |
|---|---|
| **2nd Quarter Liquidity Shortfall** | **20c(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Actrl2ndLiquidityShortAmt** | **0540.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element Actrl2ndLiquidityShortAmt in line 20c(2) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-3RD-LIQUIDITY-SHORT-AMT** | **0541.00** |

| Form Label | Line Number |
|---|---|
| **3rd Quarter Liquidity Shortfall** | **20c(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Actrl3rdLiquidityShortAmt** | **0541.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element Actrl3rdLiquidityShortAmt in line 20c(3) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-4TH-LIQUIDITY-SHORT-AMT** | **0542.00** |

| Form Label | Line Number |
|---|---|
| **4th Quarter Liquidity Shortfall** | **20c(4)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Actrl4thLiquidityShortAmt** | **0542.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element Actrl4thLiquidityShortAmt in line 20c(4) of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-1ST-SEG-RATE-PRCNT** | **0543.00** |

| Form Label | Line Number |
|---|---|
| **1st Segment Rate** | **21a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Actrl1stSegRatePrcnt** | **0543.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-689SB | Either Schedule SB, Line 21a (N/A, full yield curve used) is checked and the segment rate fields are not blank or Line 21a (N/A, full yield curve used) is not checked and the segment rate fields are blank. |
| B-690SB | Schedule SB, Line 21b contains a code but no information was provided in Line 21a, 1st Segment, 2nd Segment or 3rd Segment Rate Percents. |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element Actrl1stSegRatePrcnt in line 21a of Schedule SB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-2ND-SEG-RATE-PRCNT** | **0544.00** |

| Form Label | Line Number |
|---|---|
| **2nd Segment Rate** | **21a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Actrl2ndSegRatePrcnt** | **0544.00** | **Optional** in schema |

Edit tests:

B-689SB Either Schedule SB, Line 21a (N/A, full yield curve used) is checked and the segment rate fields are not blank or Line 21a (N/A, full yield curve used) is not checked and the segment rate fields are blank.

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element Actrl2ndSegRatePrcnt in line 21a of Schedule SB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-3RD-SEG-RATE-PRCNT** | **0545.00** |

| Form Label | Line Number |
|---|---|
| **3rd Segment Rate** | **21a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Actrl3rdSegRatePrcnt** | **0545.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-689SB | Either Schedule SB, Line 21a (N/A, full yield curve used) is checked and the segment rate fields are not blank or Line 21a (N/A, full yield curve used) is not checked and the segment rate fields are blank. |
| B-690SB | Schedule SB, Line 21b contains a code but no information was provided in Line 21a, 1st Segment, 2nd Segment or 3rd Segment Rate Percents. |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message:The value for the XML element Actrl3rdSegRatePrcnt in line 21a of Schedule SB is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-YIELD-CURVE-IND** | **0546.00** |

| Form Label | Line Number |
|---|---|
| **N/A, full yield curve used** | **21a - BOX** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlYieldCurveInd** | **0546.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-689SB | Either Schedule SB, Line 21a (N/A, full yield curve used) is checked and the segment rate fields are not blank or Line 21a (N/A, full yield curve used) is not checked and the segment rate fields are blank. |
| B-690SB | Schedule SB, Line 21b contains a code but no information was provided in Line 21a, 1st Segment, 2nd Segment or 3rd Segment Rate Percents. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlYieldCurveInd in line 21a - BOX of Schedule SB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-APPLICABLE-MONTH-CD** | **0547.00** |

| Form Label | Line Number |
|---|---|
| **Applicable month code** | **21b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlApplicableMonthCd** | **0547.00** | **Optional** in schema |

Schema Info: Type SBApplMonthCodeType minOccurs= 0; maxOccurs= 1

Type Info: SBApplMonthCodeType - simpleType [0-9. Valid values: 0=valuation month; 1=valuation month - 1; 2=valuation month-2; 3=valuation month-3; 4=valuation month-4. Values 5-9 undefined.]

Base: StringType

Restrictions: Patterns: [0-9]

Acknowledgment Error Message:The value for the XML element ActrlApplicableMonthCd in line 21b of Schedule SB is invalid for the datatype SBApplMonthCodeType. Valid values for this datatype include an integer from 0 to 4. Value 0 means valuation month, 1 means valuation month - 1, 2 means valuation month - 2, etc.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-WEIGHTED-RTM-AGE** | **0548.00** |

| Form Label | Line Number |
|---|---|
| **Weighted Average Retirement Age** | **22** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlWeightedRtmAge** | **0548.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-624SB | Schedule SB, Line 22 contains a value less than 25. This is not in the normally expected range for this item. |
| B-624SF | Schedule SB, Line 22 contains a value less than 25. This is not in the normally expected range for this item. |
| B-691SB | Schedule SB, Line 22 is greater than zero and the Weighted Average Retirement Age (Attachment [AttachmentTypeCode='WeightedAvgRtmtAge']) is not attached. |

Schema Info: Type Count2Type minOccurs= 0; maxOccurs= 1

Type Info: Count2Type - simpleType [2-digit count]

Base: IntegerNNType

Restrictions: totalDigits=2

Acknowledgment Error Message:The value for the XML element ActrlWeightedRtmAge in line 22 of Schedule SB is invalid for the datatype Count2Type. Valid values for this datatype include unsigned integers up to a maximum of 99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-MORTALITY-TBL-CD** | **0549.00** |

| Form Label | Line Number |
|---|---|
| **Mortality table code** | **23** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlMortalityTblCd** | **0549.00** | **Optional** in schema |

Edit tests:

B-699SB Schedule SB, Line 23 (Substitute) is checked and the Information on Use of Substitute Mortality Tables (Attachment[AttachmentTypeCode='SchSBSubMortalityTable']) is not attached.

Schema Info: Type SBMortalityTblCodeType minOccurs= 0; maxOccurs= 1

Type Info: SBMortalityTblCodeType - simpleType [1=Prescribed - combined; 2=Prescribed - separate; 3=Substitute]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element ActrlMortalityTblCd in line 23 of Schedule SB is invalid for the datatype SBMortalityTblCodeType. Valid values for this datatype include 1 (prescribed - combined), 2 (prescribed - separate), or 3 (substitute).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CHG-ACTRL-ASSUMP-CURR-IND** | **0550.00** |

| Form Label | Line Number |
|---|---|
| **Change made in actuarial assumption for current plan year** | **24** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlChgActrlAssumpCurrInd** | **0550.00** | **Optional** in schema |

Edit tests:

I-127SB Schedule SB, Line 24 is checked "yes" and the Non Prescribed Actuarial Assumption (Attachment[AttachmentTypeCode='SchSBNonPrescribedActrlAssmptn']) is not attached.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlChgActrlAssumpCurrInd in line 24 of Schedule SB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CHG-METHOD-IND** | **0551.00** |

| Form Label | Line Number |
|---|---|
| **Change in method for current plan year** | **25** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlChgMethodInd** | **0551.00** | **Optional** in schema |

Edit tests:

I-128SB  Schedule SB, Line 25 is checked "yes" and the Method Change (Attachment[AttachmentTypeCode='SchSBMethodChange']) is not attached.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlChgMethodInd in line 25 of Schedule SB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-SCH-ACTIVE-PARTCP-RQD-IND** | **0552.00** |

| Form Label | Line Number |
|---|---|
| **Plan required to provide a Schedule of Active Participants** | **26** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlSchActivePartcpRqdInd** | **0552.00** | **Optional** in schema |

Edit tests:

I-120SB Schedule of Active Participant Data (Attachment [AttachmentTypeCode ='ActiveParticipData']) is not attached and Schedule SB, Line 26 is checked "yes."

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlSchActivePartcpRqdInd in line 26 of Schedule SB is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ALT-FNDNG-RULES-CD** | **0553.00** |

| Form Label | Line Number |
|---|---|
| **Alternative funding rules code** | **27** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAltFndngRulesCd** | **0553.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-688SB | Schedule SB, Line 27 equals "4" and the Balances Subject to Binding Agreement with PBGC (Attachment[AttachmentTypeCode='SchSBBalSubjectToPBGC']) is not attached. |
| B-698SB | Schedule SB, Line 27 equals "6" and the Alternative 17-Year Funding Schedule for Airlines (Attachment[AttachmentTypeCode='SchSBAlt17YrFndngAirlines']) is not attached. |
| B-699SB | Schedule SB, Line 23 (Substitute) is checked and the Information on Use of Substitute Mortality Tables (Attachment[AttachmentTypeCode='SchSBSubMortalityTable']) is not attached. |

Schema Info: Type SBAltFndgCodeType minOccurs= 0; maxOccurs= 1

Type Info: SBAltFndgCodeType - simpleType [1=A CSEC plan that is described in Code section 414(y). This includes certain multiple-employer plans maintained by rural cooperatives and other specified cooperative organizations and certain plans maintained by more than 1 employer. If a plan that satisfies the definition of a CSEC plan has made the election to not be treated as a CSEC plan, it should not use Code 1; 4=Plans with binding agreements with PBGC to maintain prefunding and/ or carryover balance under Code section 430(f)(4)(B)(ii) and ERISA section 303(f)(4)(B)(ii); 5=Airline using 10-year amortization period for initial post-PPA shortfall amortization base under section 402(a)(2) of PPA; 6=Alternative 17-Year Funding Schedule for Airlines under section 402 (b) of PPA; 7=Interstate transit company under section 115 of PPA; 8=A plan subject to section 104 of PPA that is not a CSEC plan. This includes a plan that satisfies the definition of a CSEC plan but elects out of CSEC plan status and becomes subject to section 104 of PPA, and any other eligible charity plan that is not a CSEC plan. If a PPA section 104 plan has made the election to not be treated as an eligible charity plan, it should not use Code 8.]

Base: StringType

Restrictions: Enumerations: 1, 4, 5, 6, 7, 8,

Acknowledgment Error Message:The value for the XML element ActrlAltFndngRulesCd in line 27 of Schedule SB is invalid for the datatype SBAltFndgCodeType. Valid values for this datatype include 1 (A CSEC plan that is described in Code section 414(y). This includes certain multiple-employer plans maintained by rural cooperatives and other specified cooperative organizations and certain plans maintained by more than 1 employer. If a plan that satisfies the definition of a CSEC plan has made the election to not be treated as a CSEC plan, it should not use Code 1); 4 (Plans with binding agreements with PBGC to maintain prefunding and/or carryover balance under Code section 430(f)(4)(B)(ii) and ERISA section 303(f)(4)(B)(ii)); 5 (Airline using 10-year amortization period for initial post-PPA shortfall amortization base under section 402(a)(2) of PPA); 6 (Alternative 17-Year Funding Schedule for Airlines under section 402(b) of PPA); 7 (Interstate transit company under section 115 of PPA); 8 (A plan subject to section 104 of PPA that is not a CSEC plan. This includes a plan that satisfies the definition of a CSEC plan but elects out of CSEC plan status and becomes subject to section 104 of PPA, and any other eligible charity plan that is not a CSEC plan. If a PPA section 104 plan has made the election to not be treated as an eligible charity plan, it should not use Code 8).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: Due to the length of the Acknowledgement Error Message for this field as specified in the DER, the following alternate error message text may be implemented for this field: " Valid values for this field include 1, 4, 5, 6, 7, 8." This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

Comment: Per the Form 5500 Instructions, code 3 which was formerly used by certain plans maintained by government contractors as described in section 106 of PPA is no longer applicable and should not be used. Therefore, code 3 has been removed as a valid value from this field beginning with FormVersion 2012v01.00. Additionally, per the 2014 Form 5500 Instructions, code 2, which was formerly used by certain plans maintained by PBGC settlements as described in section 105 of PPA, is

no longer applicable and should not be used. Therefore, code 2 has been removed as a valid value from this field beginning with FormVersion 2014v01.00. Further, the definitions for codes 1 and 8 have been revised beginning with FormVersion 2015v01.00.

---

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-UNPAID-PR-YR-CONTRIB-AMT** | **0554.00** |

| Form Label | Line Number |
|---|---|
| **Unpaid prior year contribuiton** | **28** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlUnpaidPrYrContribAmt** | **0554.00** | **Optional** in schema |

Edit tests:

B-662SB Schedule SB, Line 30 is not equal to Line 28 minus Line 29.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlUnpaidPrYrContribAmt in line 28 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CONTRIB-ALLOC-PR-YR-02-AMT** | **0555.00** |

| Form Label | Line Number |
|---|---|
| **Discounted employer contributions allocated toward unpaid minimum required contribution from prior years** | **29** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContribAllocPrYr02Amt** | **0555.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-661SB | Schedule SB, Line 29 is not equal to Line 19a. |
| B-662SB | Schedule SB, Line 30 is not equal to Line 28 minus Line 29. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlContribAllocPrYr02Amt in line 29 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Equal to Line 19a - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-UNPAID-MIN-RQD-TOT-AMT** | **0556.00** |

| Form Label | Line Number |
|---|---|
| **Remaining amount of unpaid minimum required contributions** | **30** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlUnpaidMinRqdTotAmt** | **0556.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-662SB | Schedule SB, Line 30 is not equal to Line 28 minus Line 29. |
| I-121SB | Schedule SB, Line 40 is blank and Line 30 or Line 39 is greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlUnpaidMinRqdTotAmt in line 30 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Line 28 minus line 29 - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-TGT-NRML-COST-02-AMT** | **0557.00** |

| Form Label | Line Number |
|---|---|
| **Target normal cost** | **31a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlTgtNrmlCost02Amt** | **0557.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-664SB | Schedule SB, Line 34 is not equal to ((Line 31a – Line 31b) plus Line 32a plus Line 32b) minus Line 33. |
| B-700SB | Either Schedule SB, Line 31a is greater than zero and Line 31b is blank or less than zero, or Line 31b exceeds the value in Line 31a. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlTgtNrmlCost02Amt in line 31a of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **RESERVED** | **0557.01** |
| Form Label | Line Number | |
| **RESERVED** | | |

## Input Specification

## Output Specification - XML Format

Copy input element value exactly

Comment: This field is currently reserved.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-MIN-REQ-CONTRIB-EXCESS-ASSETS-AMT** | **0557.02** |

| Form Label | Line Number |
|---|---|
| **Minimum Required Contribution Excess Assets** | **31b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlMinReqContribExcessAssetsAmt** | **0557.02** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-664SB | Schedule SB, Line 34 is not equal to ((Line 31a – Line 31b) plus Line 32a plus Line 32b) minus Line 33. |
| B-700SB | Either Schedule SB, Line 31a is greater than zero and Line 31b is blank or less than zero, or Line 31b exceeds the value in Line 31a. |
| B-701SB | Schedule SB, Line 1 is equal to the first day of the plan year, but Line 31b is not equal to (Line 2b minus (Lines 13(a) plus 13(b))), minus Line 3d(3). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlMinReqContribExcessAssetsAmt in line 31b of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-SHORT-AMORTZ-OUTSTD-AMT** | **0558.00** |

| Form Label | Line Number |
|---|---|
| **Net shortfall amortization charge - Outstanding balance** | **32a-BALANCE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlShortAmortzOutstdAmt** | **0558.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-668SB | The absolute value of Schedule SB, Line 32a-Balance should not be less than the absolute value of Line 32a-Installment. |
| I-132SB | Schedule SB, Line 32a or Line 32b is greater than zero and the Schedule of Shortfall Amortization Bases (Attachment[AttachmentTypeCode='SchSBAmortzBases']) is not attached. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlShortAmortzOutstdAmt in line 32a-BALANCE of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-SHORT-AMORTZ-AMT** | **0559.00** |

| Form Label | Line Number |
|---|---|
| **Net shortfall amortization charge - Installment** | **32a-INSTALLMENT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlShortAmortzAmt** | **0559.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-664SB | Schedule SB, Line 34 is not equal to ((Line 31a – Line 31b) plus Line 32a plus Line 32b) minus Line 33. |
| B-668SB | The absolute value of Schedule SB, Line 32a-Balance should not be less than the absolute value of Line 32a-Installment. |
| I-132SB | Schedule SB, Line 32a or Line 32b is greater than zero and the Schedule of Shortfall Amortization Bases (Attachment[AttachmentTypeCode='SchSBAmortzBases']) is not attached. |
| I-165SB | An acceleration adjustment amount was entered on Schedule SB, Line 42, but no shortfall amortization installment amount was provided in Line 32a, or the amount entered on Schedule SB, Line 42 is greater than the amount entered on Line 32a. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlShortAmortzAmt in line 32a-INSTALLMENT of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-WVRS-AMORTZ-OUTSTD-AMT** | **0560.00** |

| Form Label | Line Number |
|---|---|
| **Waiver amortization charge - Outstanding balance** | **32b-BALANCE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlWvrsAmortzOutstdAmt** | **0560.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-669SB | Schedule SB, Line 32b-Balance is less than Schedule SB, Line 32b-Installment when Line 32b-Installment is greater than zero. |
| I-132SB | Schedule SB, Line 32a or Line 32b is greater than zero and the Schedule of Shortfall Amortization Bases (Attachment[AttachmentTypeCode='SchSBAmortzBases']) is not attached. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlWvrsAmortzOutstdAmt in line 32b-BALANCE of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-WVRS-AMORTZ-AMT** | **0561.00** |

| Form Label | Line Number |
|---|---|
| **Waiver amortization charge - Installment** | **32b-INSTALLMENT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlWvrsAmortzAmt** | **0561.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-664SB | Schedule SB, Line 34 is not equal to ((Line 31a – Line 31b) plus Line 32a plus Line 32b) minus Line 33. |
| B-669SB | Schedule SB, Line 32b-Balance is less than Schedule SB, Line 32b-Installment when Line 32b-Installment is greater than zero. |
| I-132SB | Schedule SB, Line 32a or Line 32b is greater than zero and the Schedule of Shortfall Amortization Bases (Attachment[AttachmentTypeCode='SchSBAmortzBases']) is not attached. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlWvrsAmortzAmt in line 32b-INSTALLMENT of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-WVR-APPROVED-LTR-DATE** | **0562.00** |

| Form Label | Line Number |
|---|---|
| **Waiver approved letter date** | **33-Date** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlWvrApprovedLtrDate** | **0562.00** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element ActrlWvrApprovedLtrDate in line 33-Date of Schedule SB is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-WAIVED-AMT** | **0563.00** |

| Form Label | Line Number |
|---|---|
| **Waived Amount** | **33** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlWaivedAmt** | **0563.00** | **Optional** in schema |

Edit tests:

B-664SB Schedule SB, Line 34 is not equal to ((Line 31a – Line 31b) plus Line 32a plus Line 32b) minus Line 33.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlWaivedAmt in line 33 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-FNDNG-RQMT-TOT-AMT** | **0564.00** |

| Form Label | Line Number |
|---|---|
| **Total funding requirement** | **34** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlFndngRqmtTotAmt** | **0564.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-664SB | Schedule SB, Line 34 is not equal to ((Line 31a – Line 31b) plus Line 32a plus Line 32b) minus Line 33. |
| B-672SB | If Schedule SB, Line 34 exceeds Line 35, Line 36 must equal Line 34 minus Line 35. However, if Line 35 exceeds Line 34, Line 36 should equal zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlFndngRqmtTotAmt in line 34 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Lines 31a - 31b + 32a + 32b - 33 - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-OFFSET-CARRYOVER-AMT** | **0565.00** |

| Form Label | Line Number |
|---|---|
| **Offset - Carryover balance** | **35** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlOffsetCarryoverAmt** | **0565.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-672SB | If Schedule SB, Line 34 exceeds Line 35, Line 36 must equal Line 34 minus Line 35. However, if Line 35 exceeds Line 34, Line 36 should equal zero. |
| B-713SB | When the valuation date is the first day of the plan year, the carryover balance reported on Schedule SB, Line 35 cannot exceed the amount reported in Line 13a. |
| B-715SB | The total balance on Schedule SB, line 35 does not equal the sum of the carryover and prefunding balances reported on that line. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlOffsetCarryoverAmt in line 35 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-OFFSET-PRE-FNDNG-AMT** | **0566.00** |

| Form Label | Line Number |
|---|---|
| **Offset - Pre-Funding balance** | **35** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlOffsetPreFndngAmt** | **0566.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-714SB | When the valuation date is the first day of the plan year, the prefunding balance on Line 35 of the Schedule SB cannot exceed the amount reported in Line 13b. |
| B-715SB | The total balance on Schedule SB, line 35 does not equal the sum of the carryover and prefunding balances reported on that line. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlOffsetPreFndngAmt in line 35 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-OFFSET-AMT** | **0567.00** |

| Form Label | Line Number |
|---|---|
| **Offset - Balance** | **35** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlOffsetAmt** | **0567.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-672SB | If Schedule SB, Line 34 exceeds Line 35, Line 36 must equal Line 34 minus Line 35. However, if Line 35 exceeds Line 34, Line 36 should equal zero. |
| B-715SB | The total balance on Schedule SB, line 35 does not equal the sum of the carryover and prefunding balances reported on that line. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlOffsetAmt in line 35 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Carryover balance + Prefunding balance - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ADDL-CASH-TOT-AMT** | **0568.00** |

| Form Label | Line Number |
|---|---|
| **Additional cash requirement** | **36** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAddlCashTotAmt** | **0568.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-667SB | Schedule SB, Line 39 must be equal to zero when Line 36 minus Line 37 is less than zero. Otherwise, Line 39 must equal Lines 36 minus 37. |
| B-672SB | If Schedule SB, Line 34 exceeds Line 35, Line 36 must equal Line 34 minus Line 35. However, if Line 35 exceeds Line 34, Line 36 should equal zero. |

Schema Info: Type USAmountUnsignedType minOccurs= 0; maxOccurs= 1

Type Info: USAmountUnsignedType - simpleType [unsigned 15-digit integer]

Base: IntegerNNType

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlAddlCashTotAmt in line 36 of Schedule SB is invalid for the datatype USAmountUnsignedType. Valid values for this datatype include unsigned integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Line 34 minus line 35 - Calculated by system - may not be changed by user

Comment: If this field has been implemented as an auto-calculated field, then in instances where Schedule SB Line 34 minus Schedule SB Line 35 resolves to a negative amount, then Schedule SB, Line 36 should be populated with a zero.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-CONTRIB-ALLOC-CURR-YR-02-AMT** | **0569.00** |

| Form Label | Line Number |
|---|---|
| **Discounted contributions allocated - Current Year** | **37** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlContribAllocCurrYr02Amt** | **0569.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-665SB | Schedule SB, Line 37 is not equal to Line 19c. |
| B-667SB | Schedule SB, Line 39 must be equal to zero when Line 36 minus Line 37 is less than zero. Otherwise, Line 39 must equal Lines 36 minus 37. |
| I-160SB | Contributions have been indicated on Schedule SB, Line 37, but a value of excess contributions in Line 38a equal to or greater than zero is missing. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlContribAllocCurrYr02Amt in line 37 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Equal to Line 19c - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **RESERVED** | **0570.00** |

| Form Label | Line Number |
|---|---|
| **RESERVED** | |

## Input Specification

## Output Specification - XML Format

Copy input element value exactly

Comment: This field was Schedule SB, Line 38 (SB-EXCESS-CONTRIB-CURR-YR-TOT-AMT), it was reserved beginning in Plan Year 2011 due to the introduction of the new Line 38a on the Schedule SB.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PRESENT-VALUE-EXCESS-CONTRIB** | **0570.01** |

| Form Label | Line Number |
|---|---|
| **Total Present Value of Excess Contributions** | **38a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPresentValueExcessAmt** | **0570.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-160SB | Contributions have been indicated on Schedule SB, Line 37, but a value of excess contributions in Line 38a equal to or greater than zero is missing. |
| I-161SB | Excess contributions have been reported on Schedule SB, Line 38a, but Line 38b is missing a value equal to or less than the amount reported in Line 38a. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlPresentValueExcessAmt in line 38a of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-PORTION-PREFNDNG-FNDNG-CARRYOVER-AMT** | **0570.02** |

| Form Label | Line Number |
|---|---|
| **Portion pre-funding funding carryover balance** | **38b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlPortionPrefndngFndngCarryoverAmt** | **0570.02** | **Optional** in schema |

Edit tests:

I-161SB Excess contributions have been reported on Schedule SB, Line 38a, but Line 38b is missing a value equal to or less than the amount reported in Line 38a.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlPortionPrefndngFndngCarryoverAmt in line 38b of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-UNPAID-MIN-CONTRIB-CURR-YR-TOT-AMT** | **0571.00** |

| Form Label | Line Number |
|---|---|
| **Unpaid minimum contribution, current year** | **39** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlUnpaidMinContribCurrYrTotAmt** | **0571.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-667SB | Schedule SB, Line 39 must be equal to zero when Line 36 minus Line 37 is less than zero. Otherwise, Line 39 must equal Lines 36 minus 37. |
| I-121SB | Schedule SB, Line 40 is blank and Line 30 or Line 39 is greater than zero. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlUnpaidMinContribCurrYrTotAmt in line 39 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Excess, if any, of line 36 over line 37 - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-UNPAID-MIN-CONTRIB-ALL-YR-AMT** | **0572.00** |

| Form Label | Line Number |
|---|---|
| **Unpaid minimum contribution, all years** | **40** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlUnpaidMinContribAllYrAmt** | **0572.00** | **Optional** in schema |

Edit tests:

I-121SB Schedule SB, Line 40 is blank and Line 30 or Line 39 is greater than zero.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlUnpaidMinContribAllYrAmt in line 40 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-SHORTFALL-AMORTZ-BASE-SCH-ELECT-IND** | **0572.01** |

| Form Label | Line Number |
|---|---|
| **Shortfall amortization base schedule elected** | **41a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlShortfallAmortzBaseSchElectInd** | **0572.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-162SB | One or more plan years have been checked on Schedule SB, Line 41b, but the shortfall amortization base schedule in Line 41a has not been checked. |
| I-163SB | An alternative amortization schedule has been indicated on Schedule SB, Line 41a, but no eligible plan year(s) for which the election was made has been checked on Line 41b. |

Schema Info: Type Enum1To2Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To2Type - simpleType [enum values 1,2]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ActrlShortfallAmortzBaseSchElectInd in line 41a of Schedule SB is invalid for the datatype Enum1To2Type. Valid values for this datatype include 1 or 2.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ELIGIBLE-PLAN-YEAR-1-IND** | **0572.02** |

| Form Label | Line Number |
|---|---|
| **Eligible Plan Years for Shortfall Schedule Plan Year 1** | **41b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlEligiblePlanYear1Ind** | **0572.02** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-162SB | One or more plan years have been checked on Schedule SB, Line 41b, but the shortfall amortization base schedule in Line 41a has not been checked. |
| I-163SB | An alternative amortization schedule has been indicated on Schedule SB, Line 41a, but no eligible plan year(s) for which the election was made has been checked on Line 41b. |
| I-164SB | Schedule SB, Line 41b indicates that more than two years have been elected for the alternative amortization schedule. An election to use an alternative amortization schedule may only be made with respect to one or two eligible plan years. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlEligiblePlanYear1Ind in line 41b of Schedule SB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ELIGIBLE-PLAN-YEAR-2-IND** | **0572.03** |

| Form Label | Line Number |
|---|---|
| **Eligible Plan Years for Shortfall Schedule Plan Year 2** | **41b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlEligiblePlanYear2Ind** | **0572.03** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-162SB | One or more plan years have been checked on Schedule SB, Line 41b, but the shortfall amortization base schedule in Line 41a has not been checked. |
| I-163SB | An alternative amortization schedule has been indicated on Schedule SB, Line 41a, but no eligible plan year(s) for which the election was made has been checked on Line 41b. |
| I-164SB | Schedule SB, Line 41b indicates that more than two years have been elected for the alternative amortization schedule. An election to use an alternative amortization schedule may only be made with respect to one or two eligible plan years. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlEligiblePlanYear2Ind in line 41b of Schedule SB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ELIGIBLE-PLAN-YEAR-3-IND** | **0572.04** |

| Form Label | Line Number |
|---|---|
| **Eligible Plan Years for Shortfall Schedule Plan Year 3** | **41b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlEligiblePlanYear3Ind** | **0572.04** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-162SB | One or more plan years have been checked on Schedule SB, Line 41b, but the shortfall amortization base schedule in Line 41a has not been checked. |
| I-163SB | An alternative amortization schedule has been indicated on Schedule SB, Line 41a, but no eligible plan year(s) for which the election was made has been checked on Line 41b. |
| I-164SB | Schedule SB, Line 41b indicates that more than two years have been elected for the alternative amortization schedule. An election to use an alternative amortization schedule may only be made with respect to one or two eligible plan years. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlEligiblePlanYear3Ind in line 41b of Schedule SB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ELIGIBLE-PLAN-YEAR-4-IND** | **0572.05** |

| Form Label | Line Number |
|---|---|
| **Eligible Plan Years for Shortfall Schedule Plan Year 4** | **41b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlEligiblePlanYear4Ind** | **0572.05** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-162SB | One or more plan years have been checked on Schedule SB, Line 41b, but the shortfall amortization base schedule in Line 41a has not been checked. |
| I-163SB | An alternative amortization schedule has been indicated on Schedule SB, Line 41a, but no eligible plan year(s) for which the election was made has been checked on Line 41b. |
| I-164SB | Schedule SB, Line 41b indicates that more than two years have been elected for the alternative amortization schedule. An election to use an alternative amortization schedule may only be made with respect to one or two eligible plan years. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element ActrlEligiblePlanYear4Ind in line 41b of Schedule SB is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-ACCELERATION-ADJ-AMT** | **0572.06** |

| Form Label | Line Number |
|---|---|
| **Acceleration Adjustment Amount** | **42** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlAccelerationAdjAmt** | **0572.06** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-165SB | An acceleration adjustment amount was entered on Schedule SB, Line 42, but no shortfall amortization installment amount was provided in Line 32a, or the amount entered on Schedule SB, Line 42 is greater than the amount entered on Line 32a. |
| I-166SB | A value for Line 43 of the Schedule SB was reported, but no amount appears in Line 42. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlAccelerationAdjAmt in line 42 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule SB** | **SB-EXCESS-INSTALL-ACCELERATION-AMT** | **0572.07** |

| Form Label | Line Number |
|---|---|
| **Excess installment acceleration - future plan years** | **43** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ActrlExcessInstallAccelerationAmt** | **0572.07** | **Optional** in schema |

Edit tests:

I-166SB A value for Line 43 of the Schedule SB was reported, but no amount appears in Line 42.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ActrlExcessInstallAccelerationAmt in line 43 of Schedule SB is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-EXCLUDE-IND** | **0573.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Exclusion - Box** | **Part I - 1a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ExcludeInd** | **0573.00** | **Optional** in schema |

Edit tests:

P-369 You checked "yes" on Part I, Line 1a of Schedule C, but either the Name is not provided or the Name has been provided, but the EIN or address is missing on Part I, Line 1b(b). Please review your response to Part I, Line 1.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ExcludeInd in line Part I - 1a of Schedule C is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-NAME** | **0573.01** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible Name** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderEligible/Name** | **0573.01** | **Optional** in schema |

Edit tests:

P-369 You checked "yes" on Part I, Line 1a of Schedule C, but either the Name is not provided or the Name has been provided, but the EIN or address is missing on Part I, Line 1b(b). Please review your response to Part I, Line 1.

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: ProviderEligible (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderEligible/Name in line Part I - 1 (b) of Schedule C is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-EIN** | **0573.02** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible EIN** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderEligible/EIN** | **0573.02** | **Optional** in schema |

Edit tests:

P-369 You checked "yes" on Part I, Line 1a of Schedule C, but either the Name is not provided or the Name has been provided, but the EIN or address is missing on Part I, Line 1b(b). Please review your response to Part I, Line 1.

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: ProviderEligible (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderEligible/EIN in line Part I - 1(b) of Schedule C is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-US-ADDRESS1** | **0573.03** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible Address (or Foreign Street)** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0573.03** | **Required** in schema if **USAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine1 in line Part I - 1 (b) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-US-ADDRESS2** | **0573.04** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible Address (or Foreign Street)** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0573.04** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine2 in line Part I - 1 (b) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-US-CITY** | **0573.05** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible City (or Foreign City)** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0573.05** | **Required** in schema if **USAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/City in line Part I - 1(b) of Schedule C is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-US-STATE** | **0573.06** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible State** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0573.06** | **Required** in schema if **USAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS,MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/State in line Part I - 1(b) of Schedule C is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-US-ZIP** | **0573.07** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible Zip Code** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0573.07** | **Required** in schema if **USAddress** present |

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line Part I - 1(b) of Schedule C is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-FOREIGN-ADDRESS1** | **0573.08** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible Address (or Foreign Street)** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0573.08** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element ForeignAddress/AddressLine1 in line Part I - 1(b) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-FOREIGN-ADDRESS2** | **0573.09** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible Street Address (or Foreign Street)** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0573.09** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine2 in line Part I - 1(b) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-FOREIGN-CITY** | **0573.10** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible City (or Foreign City)** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0573.10** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line Part I - 1(b) of Schedule C is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-FOREIGN-PROV-STATE** | **0573.11** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible State** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0573.11** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line Part I - 1(b) of Schedule C is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-FOREIGN-CNTRY** | **0573.12** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible Foreign Country** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0573.12** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line Part I - 1 (b) of Schedule C is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-ELIGIBLE-FOREIGN-POSTAL-CD** | **0573.13** |

| Form Label | Line Number |
|---|---|
| **Service Provider Foreign Eligible Routing Code (Zip Code)** | **Part I - 1(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0573.13** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/PostalCode in line Part I - 1(b) of Schedule C is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-NAME** | **0574.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Name** | **Part I - 2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderOther/Name** | **0574.00** | **Optional** in schema |

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: ProviderOther (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderOther/Name in line Part I - 2(a) of Schedule C is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-EIN** | **0575.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider EIN** | **Part I - 2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderOther/EIN** | **0575.00** | **Optional** in schema |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: ProviderOther (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderOther/EIN in line Part I - 2(a) of Schedule C is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

Special processing: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-US-ADDRESS1** | **0576.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I - 2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0576.00** | **Required** in schema if **USAddress** present |

Valid values: Allowed characters are letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. No leading space, trailing space, or adjacent spaces.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element USAddress/AddressLine1 in line Part I - 2 (a) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-US-ADDRESS2** | **0577.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I - 2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0577.00** | **Optional** in schema |

Valid values: Allowed characters are letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. No leading space, trailing space, or adjacent spaces.

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element USAddress/AddressLine2 in line Part I - 2 (a) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-US-CITY** | **0578.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I - 2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0578.00** | **Required** in schema if **USAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/City in line Part I - 2(a) of Schedule C is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-US-STATE** | **0579.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I - 2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0579.00** | **Required** in schema if **USAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS,MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/State in line Part I - 2(a) of Schedule C is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-US-ZIP** | **0580.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I - 2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0580.00** | **Required** in schema if **USAddress** present |

Valid values: 5 digits plus optional 4 or 7 digits

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line Part I - 2(a) of Schedule C is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-FOREIGN-ADDRESS1** | **0581.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I -2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0581.00** | **Required** in schema if **ForeignAddress** present |

Valid values: Allowed characters are letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. No leading space, trailing space, or adjacent spaces.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element ForeignAddress/AddressLine1 in line Part I -2(a) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-FOREIGN-ADDRESS2** | **0582.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I - 2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0582.00** | **Optional** in schema |

Valid values: Allowed characters are letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. No leading space, trailing space, or adjacent spaces.

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element ForeignAddress/AddressLine2 in line Part I - 2(a) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-FOREIGN-CITY** | **0583.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I - 2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0583.00** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line Part I - 2(a) of Schedule C is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-FOREIGN-PROV-STATE** | **0584.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I -2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0584.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line Part I -2(a) of Schedule C is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-FOREIGN-CNTRY** | **0585.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I -2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0585.00** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line Part I -2 (a) of Schedule C is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-FOREIGN-POSTAL-CD** | **0586.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Address** | **Part I - 2(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0586.00** | **Optional** in schema |

Valid values: Allowed characters include letters, numbers, punctuation, some accented chars. No double spaces or leading/trailing spaces.

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element ForeignAddress/PostalCode in line Part I - 2(a) of Schedule C is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-SRVC-CODES** | **0587.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Service Codes** | **Part I - 2(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderOther/SrvcCodes** | **0587.00** | **Optional** in schema |

Schema Info: Type SrvcCodeType minOccurs= 0; maxOccurs= unbounded

Type Info: SrvcCodeType - simpleType [2-digit code 10-38, 40, 49-68, 70-73, or 99]

Base: StringType

Restrictions: Patterns: [1-2][0-9]|[3][0-8]|40|49|[5][0-9]|[6][0-8]|7[0-3]|99

ParentInfo: ProviderOther (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderOther/SrvcCodes in line Part I - 2 (b) of Schedule C is invalid for the datatype SrvcCodeType. Valid values for this datatype include a 2-digit code in the range 10-38, 40, 49-68, 70-73, or 99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-RELATION** | **0588.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Relationship** | **Part I - 2(c)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderOther/Relation** | **0588.00** | **Optional** in schema |

Schema Info: Type String25Type minOccurs= 0; maxOccurs= 1

Type Info: String25Type - simpleType [25 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=25

ParentInfo: ProviderOther (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderOther/Relation in line Part I - 2 (c) of Schedule C is invalid for the datatype String25Type. Valid values for this datatype include any string of up to 25 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-DIRECT-COMP-AMT** | **0589.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Direct Compensation** | **Part I - 2(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderOther/DirectCompAmt** | **0589.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: ProviderOther (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderOther/DirectCompAmt in line Part I - 2(d) of Schedule C is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-INDIRECT-COMP-IND** | **0590.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Indirect Compensation** | **Part I - 2(e)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderOther/IndirectCompInd** | **0590.00** | **Optional** in schema |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

ParentInfo: ProviderOther (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderOther/IndirectCompInd in line Part I - 2(e) of Schedule C is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-ELIGIBLE-INDIRECT-COMP-IND** | **0591.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Eligible Indirect Compensation** | **Part I - 2(f)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderOther/EligibleIndirectCompInd** | **0591.00** | **Optional** in schema |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

ParentInfo: ProviderOther (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderOther/EligibleIndirectCompInd in line Part I - 2(f) of Schedule C is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-TOT-INDIRECT-COMP-AMT** | **0592.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Other Total Indirect Compensation Amount** | **Part I - 2(g)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderOther/TotIndirectCompAmt** | **0592.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: ProviderOther (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderOther/TotIndirectCompAmt in line Part I - 2(g) of Schedule C is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-OTHER-AMT-FORMULA-IND** | **0593.00** |

| Form Label | Line Number |
|---|---|
| **Formula - Box** | **Part I - 2(h)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderOther/AmtFormulaInd** | **0593.00** | **Optional** in schema |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

ParentInfo: ProviderOther (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderOther/AmtFormulaInd in line Part I - 2(h) of Schedule C is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-INDIRECT-NAME** | **0594.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Name** | **Part I - 3(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderIndirect/Name** | **0594.00** | **Optional** in schema |

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: ProviderIndirect (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderIndirect/Name in line Part I - 3 (a) of Schedule C is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-INDIRECT-SRVC-CODES** | **0595.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Codes** | **Part I - 3(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderIndirect/SrvcCodes** | **0595.00** | **Optional** in schema |

Schema Info: Type SrvcCodeType minOccurs= 0; maxOccurs= unbounded

Type Info: SrvcCodeType - simpleType [2-digit code 10-38, 40, 49-68, 70-73, or 99]

Base: StringType

Restrictions: Patterns: [1-2][0-9]|[3][0-8]|40|49|[5][0-9]|[6][0-8]|7[0-3]|99

ParentInfo: ProviderIndirect (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderIndirect/SrvcCodes in line Part I - 3(b) of Schedule C is invalid for the datatype SrvcCodeType. Valid values for this datatype include a 2-digit code in the range 10-38, 40, 49-68, 70-73, or 99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-INDIRECT-COMP-AMT** | **0596.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Indirect Compensation Amount** | **Part I - 3(c)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderIndirect/CompAmt** | **0596.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: ProviderIndirect (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderIndirect/CompAmt in line Part I - 3(c) of Schedule C is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-NAME** | **0597.00** |

| Form Label | Line Number |
|---|---|
| **Payor Name** | **Part I -3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Payor/Name** | **0597.00** | **Optional** in schema |

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: Payor (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element Payor/Name in line Part I -3(d) of Schedule C is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-EIN** | **0598.00** |

| Form Label | Line Number |
|---|---|
| **EIN** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Payor/EIN** | **0598.00** | **Optional** in schema |

Valid values: EIN

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: Payor (complex Type) minOccurs=0

Acknowledgment Error Message:The value for the XML element Payor/EIN in line Part I - 3(d) of Schedule C is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

Special processing: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-US-ADDRESS1** | **0599.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0599.00** | **Required** in schema if **USAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine1 in line Part I - 3 (d) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-US-ADDRESS2** | **0600.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I -3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0600.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine2 in line Part I -3 (d) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-US-CITY** | **0601.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0601.00** | **Required** in schema if **USAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/City in line Part I - 3(d) of Schedule C is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-US-STATE** | **0602.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0602.00** | **Required** in schema if **USAddress** present |

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/State in line Part I - 3(d) of Schedule C is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-US-ZIP** | **0603.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0603.00** | **Required** in schema if **USAddress** present |

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line Part I - 3(d) of Schedule C is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-FOREIGN-ADDRESS1** | **0604.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0604.00** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element ForeignAddress/AddressLine1 in line Part I - 3(d) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-FOREIGN-ADDRESS2** | **0605.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0605.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element ForeignAddress/AddressLine2 in line Part I - 3(d) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-FOREIGN-CITY** | **0606.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0606.00** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line Part I - 3(d) of Schedule C is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-FOREIGN-PROV-STATE** | **0607.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0607.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line Part I - 3(d) of Schedule C is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-FOREIGN-CNTRY** | **0608.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0608.00** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line Part I - 3 (d) of Schedule C is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-PAYOR-FOREIGN-POSTAL-CD** | **0609.00** |

| Form Label | Line Number |
|---|---|
| **Payor Address** | **Part I - 3(d)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0609.00** | **Optional** in schema |

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/PostalCode in line Part I - 3(d) of Schedule C is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-COMP-EXPLAIN-TEXT** | **0610.00** |

| Form Label | Line Number |
|---|---|
| **Compensation - Explanation Text** | **Part I - 3(e)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderIndirect/CompExplainText** | **0610.00** | **Optional** in schema |

Schema Info: Type String250Type minOccurs= 0; maxOccurs= 1

Type Info: String250Type - simpleType [250 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=250

ParentInfo: ProviderIndirect (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderIndirect/CompExplainText in line Part I - 3(e) of Schedule C is invalid for the datatype String250Type. Valid values for this datatype include any string of up to 250 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-NAME** | **0611.00** |

| Form Label | Line Number |
|---|---|
| **Provider Name** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderFail/Name** | **0611.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-370 | Schedule C, Part II, Line 4a is blank, however you indicated a service code or information text in Lines 4b or 4c of Schedule C, Part II. Please review your response to Part II, Line 4a. |
| P-371 | Schedule C, Part II, Line 4c is blank, however you indicated a provider name or provider EIN in Line 4a. Please review your response to Part II, Line 4c. |

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: ProviderFail (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderFail/Name in line Part II - 4(a) of Schedule C is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-EIN** | **0612.00** |

| Form Label | Line Number |
|---|---|
| **Provider EIN** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderFail/EIN** | **0612.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-370 | Schedule C, Part II, Line 4a is blank, however you indicated a service code or information text in Lines 4b or 4c of Schedule C, Part II. Please review your response to Part II, Line 4a. |
| P-371 | Schedule C, Part II, Line 4c is blank, however you indicated a provider name or provider EIN in Line 4a. Please review your response to Part II, Line 4c. |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: ProviderFail (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderFail/EIN in line Part II - 4(a) of Schedule C is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

Special processing: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-US-ADDRESS1** | **0613.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0613.00** | **Required** in schema if **USAddress** present |

Valid values: Allowed characters are letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. No leading space, trailing space, or adjacent spaces.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element USAddress/AddressLine1 in line Part II - 4 (a) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-US-ADDRESS2** | **0614.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0614.00** | **Optional** in schema |

Valid values: Allowed characters are letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. No leading space, trailing space, or adjacent spaces.

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element USAddress/AddressLine2 in line Part II - 4 (a) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-US-CITY** | **0615.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0615.00** | **Required** in schema if **USAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/City in line Part II - 4(a) of Schedule C is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-US-STATE** | **0616.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0616.00** | **Required** in schema if **USAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS,MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/State in line Part II - 4(a) of Schedule C is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-US-ZIP** | **0617.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0617.00** | **Required** in schema if **USAddress** present |

Valid values: 5 digits plus optional 4 or 7 digits

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line Part II - 4(a) of Schedule C is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-FOREIGN-ADDRESS1** | **0618.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0618.00** | **Required** in schema if **ForeignAddress** present |

Valid values: Allowed characters are letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. No leading space, trailing space, or adjacent spaces.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element ForeignAddress/AddressLine1 in line Part II - 4(a) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-FOREIGN-ADDRESS2** | **0619.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0619.00** | **Optional** in schema |

Valid values: Allowed characters are letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. No leading space, trailing space, or adjacent spaces.

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message: The value for the XML element ForeignAddress/AddressLine2 in line Part II - 4(a) of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-FOREIGN-CITY** | **0620.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0620.00** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line Part II - 4(a) of Schedule C is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-FOREIGN-PROV-STATE** | **0621.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0621.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line Part II - 4(a) of Schedule C is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-FOREIGN-CNTRY** | **0622.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0622.00** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line Part II - 4 (a) of Schedule C is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-FOREIGN-POSTAL-CD** | **0623.00** |

| Form Label | Line Number |
|---|---|
| **Provider Address** | **Part II - 4(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0623.00** | **Optional** in schema |

Valid values: Allowed characters include letters, numbers, punctuation, some accented chars. No double spaces or leading/trailing spaces.

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/PostalCode in line Part II - 4(a) of Schedule C is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-SRVC-CODE** | **0624.00** |

| Form Label | Line Number |
|---|---|
| **Provider Service Code(s)** | **Part II - 4(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderFail/SrvcCode** | **0624.00** | **Optional** in schema |

Valid values: Allowed characters include letters, numbers, punctuation, some accented chars. No double spaces or leading/trailing spaces.

Edit tests:

P-370 Schedule C, Part II, Line 4a is blank, however you indicated a service code or information text in Lines 4b or 4c of Schedule C, Part II. Please review your response to Part II, Line 4a.

Schema Info: Type SrvcCodeType minOccurs= 0; maxOccurs= unbounded

Type Info: SrvcCodeType - simpleType [2-digit code 10-38, 40, 49-68, 70-73, or 99]

Base: StringType

Restrictions: Patterns: [1-2][0-9]|[3][0-8]|40|49|[5][0-9]|[6][0-8]|7[0-3]|99

ParentInfo: ProviderFail (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderFail/SrvcCode in line Part II - 4 (b) of Schedule C is invalid for the datatype SrvcCodeType. Valid values for this datatype include a 2-digit code in the range 10-38, 40, 49-68, 70-73, or 99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-FAIL-INFO-TEXT** | **0625.00** |

| Form Label | Line Number |
|---|---|
| **Service Provider Info** | **Part II - 4(c)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderFail/InfoText** | **0625.00** | **Optional** in schema |

Valid values: Allowed characters include letters, numbers, punctuation, some accented chars. No double spaces or leading/trailing spaces.

Edit tests:

| | |
|---|---|
| P-370 | Schedule C, Part II, Line 4a is blank, however you indicated a service code or information text in Lines 4b or 4c of Schedule C, Part II. Please review your response to Part II, Line 4a. |
| P-371 | Schedule C, Part II, Line 4c is blank, however you indicated a provider name or provider EIN in Line 4a. Please review your response to Part II, Line 4c. |

Schema Info: Type String250Type minOccurs= 0; maxOccurs= 1

Type Info: String250Type - simpleType [250 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=250

ParentInfo: ProviderFail (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderFail/InfoText in line Part II - 4 (c) of Schedule C is invalid for the datatype String250Type. Valid values for this datatype include any string of up to 250 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-NAME** | **0626.00** |

| Form Label | Line Number |
|---|---|
| **Termination Name** | **Part III - a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderTerm/Name** | **0626.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-246 | An EIN, Position, or an Explanation for termination is provided on Part III of Schedule C, but the name of the terminated service provider is not indicated. |
| P-247 | A Name, Position, or an Explanation for termination is provided on Part III of Schedule C, but the EIN of the terminated service provider is not indicated. Social Security Numbers are not acceptable. |

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: ProviderTerm (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderTerm/Name in line Part III - a of Schedule C is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-EIN** | **0627.00** |

| Form Label | Line Number |
|---|---|
| **Termination EIN** | **Part III - b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderTerm/EIN** | **0627.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-246 | An EIN, Position, or an Explanation for termination is provided on Part III of Schedule C, but the name of the terminated service provider is not indicated. |
| P-247 | A Name, Position, or an Explanation for termination is provided on Part III of Schedule C, but the EIN of the terminated service provider is not indicated. Social Security Numbers are not acceptable. |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: ProviderTerm (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderTerm/EIN in line Part III - b of Schedule C is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

Special processing: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-POSITION** | **0628.00** |

| Form Label | Line Number |
|---|---|
| **Termination Position** | **Part III - c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderTerm/Position** | **0628.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-246 | An EIN, Position, or an Explanation for termination is provided on Part III of Schedule C, but the name of the terminated service provider is not indicated. |
| P-247 | A Name, Position, or an Explanation for termination is provided on Part III of Schedule C, but the EIN of the terminated service provider is not indicated. Social Security Numbers are not acceptable. |

Schema Info: Type String25Type minOccurs= 0; maxOccurs= 1

Type Info: String25Type - simpleType [25 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=25

ParentInfo: ProviderTerm (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderTerm/Position in line Part III - c of Schedule C is invalid for the datatype String25Type. Valid values for this datatype include any string of up to 25 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-US-ADDRESS1** | **0629.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine1** | **0629.00** | **Required** in schema if **USAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine1 in line Part III - d of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-US-ADDRESS2** | **0630.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/AddressLine2** | **0630.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/AddressLine2 in line Part III - d of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-US-CITY** | **0631.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/City** | **0631.00** | **Required** in schema if **USAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/City in line Part III - d of Schedule C is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-US-STATE** | **0632.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/State** | **0632.00** | **Required** in schema if **USAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS,MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/State in line Part III - d of Schedule C is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-US-ZIP** | **0633.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **USAddress/ZipCode** | **0633.00** | **Required** in schema if **USAddress** present |

Valid values: Any 5 digits (0-9) plus optional 4 or 7 digits

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: USAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element USAddress/ZipCode in line Part III - d of Schedule C is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-FOREIGN-ADDRESS1** | **0634.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine1** | **0634.00** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine1 in line Part III - d of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-FOREIGN-ADDRESS2** | **0635.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/AddressLine2** | **0635.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/AddressLine2 in line Part III - d of Schedule C is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-FOREIGN-CITY** | **0636.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/City** | **0636.00** | **Required** in schema if **ForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/City in line Part III - d of Schedule C is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-FOREIGN-PROV-STATE** | **0637.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/ProvinceOrState** | **0637.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/ProvinceOrState in line Part III - d of Schedule C is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-FOREIGN-CNTRY** | **0638.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/Country** | **0638.00** | **Required** in schema if **ForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/Country in line Part III - d of Schedule C is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-FOREIGN-POSTAL-CD** | **0639.00** |

| Form Label | Line Number |
|---|---|
| **Termination Address** | **Part III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ForeignAddress/PostalCode** | **0639.00** | **Optional** in schema |

Valid values: Any 5 digits (0-9) plus optional 4 or 7 digits

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ForeignAddress/PostalCode in line Part III - d of Schedule C is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-PHONE-NUM** | **0640.00** |

| Form Label | Line Number |
|---|---|
| **Termination Phone** | **Part III - e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderTerm/PhoneNum** | **0640.00** | **Optional** in schema |

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

ParentInfo: ProviderTerm (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderTerm/PhoneNum in line Part III - e of Schedule C is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-PHONE-NUM-FOREIGN** | **0640.01** |

| Form Label | Line Number |
|---|---|
| **Termination Phone (Foreign)** | **Part III - e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderTerm/ForeignPhoneNum** | **0640.01** | **Optional** in schema |

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

ParentInfo: ProviderTerm (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderTerm/ForeignPhoneNum in line Part III - e of Schedule C is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule C** | **PROVIDER-TERM-TEXT** | **0641.00** |

| Form Label | Line Number |
|---|---|
| **Termination Explanation** | **Part III - Explanation** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProviderTerm/Text** | **0641.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-246 | An EIN, Position, or an Explanation for termination is provided on Part III of Schedule C, but the name of the terminated service provider is not indicated. |
| P-247 | A Name, Position, or an Explanation for termination is provided on Part III of Schedule C, but the EIN of the terminated service provider is not indicated. Social Security Numbers are not acceptable. |

Schema Info: Type String250Type minOccurs= 0; maxOccurs= 1

Type Info: String250Type - simpleType [250 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=250

ParentInfo: ProviderTerm (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element ProviderTerm/Text in line Part III - Explanation of Schedule C is invalid for the datatype String250Type. Valid values for this datatype include any string of up to 250 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule D** | **DFE-P1-ENTITY-NAME** | **0642.00** |

| Form Label | Line Number |
|---|---|
| **Name of MTIA, CCT, PSA, or 103-12IE 1** | **Part I a-NAME 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeP1/EntityName** | **0642.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-252 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Plan/Entity Name (a) is blank. |
| P-253 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Sponsor Name (b) is blank. |
| P-254 | At least one line item on Schedule D Part I has information provided, but for one or more entries either the EIN or PN (c) is blank. |
| P-255 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Entity Code (d) is blank. |
| P-256 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Dollar Value of Interest (e) is blank. |

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: DfeP1 (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element DfeP1/EntityName in line Part I a-NAME 1 of Schedule D is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule D** | **DFE-P1-SPONS-NAME** | **0643.00** |

| Form Label | Line Number |
|---|---|
| **Name of Sponsor 1** | **Part I b-NAME 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeP1/SponsName** | **0643.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-252 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Plan/Entity Name (a) is blank. |
| P-253 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Sponsor Name (b) is blank. |
| P-254 | At least one line item on Schedule D Part I has information provided, but for one or more entries either the EIN or PN (c) is blank. |
| P-255 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Entity Code (d) is blank. |
| P-256 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Dollar Value of Interest (e) is blank. |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: DfeP1 (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element DfeP1/SponsName in line Part I b-NAME 1 of Schedule D is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule D** | **DFE-P1-PLAN-EIN** | **0644.00** |

| Form Label | Line Number |
|---|---|
| **EIN/PN 1** | **Part I c-EIN/PN 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeP1/PlanEIN** | **0644.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-252 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Plan/Entity Name (a) is blank. |
| P-253 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Sponsor Name (b) is blank. |
| P-254 | At least one line item on Schedule D Part I has information provided, but for one or more entries either the EIN or PN (c) is blank. |
| P-255 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Entity Code (d) is blank. |
| P-256 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Dollar Value of Interest (e) is blank. |
| P-389 | The EIN and PN provided on Schedule D Part 1 (c) cannot be the same as the EIN and PN provided on the Form 5500 Lines 1b and 2b. |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: DfeP1 (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element DfeP1/PlanEIN in line Part I c-EIN/PN 1 of Schedule D is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule D** | **DFE-P1-PLAN-PN** | **0645.00** |

| Form Label | Line Number |
|---|---|
| **EIN/PN 1** | **Part I c-EIN/PN 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeP1/PlanPN** | **0645.00** | **Optional** in schema |

Valid values: 000-999

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-252 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Plan/Entity Name (a) is blank. |
| P-253 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Sponsor Name (b) is blank. |
| P-254 | At least one line item on Schedule D Part I has information provided, but for one or more entries either the EIN or PN (c) is blank. |
| P-255 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Entity Code (d) is blank. |
| P-256 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Dollar Value of Interest (e) is blank. |
| P-389 | The EIN and PN provided on Schedule D Part 1 (c) cannot be the same as the EIN and PN provided on the Form 5500 Lines 1b and 2b. |

Schema Info: Type PN0Type minOccurs= 0; maxOccurs= 1

Type Info: PN0Type - simpleType [3-digit Plan Number from 000 to 999]

Base: StringType

Restrictions: Patterns: [0-9]{3}

ParentInfo: DfeP1 (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element DfeP1/PlanPN in line Part I c-EIN/PN 1 of Schedule D is invalid for the datatype PN0Type. Valid values for this datatype include 3-digit value from 000 to 999.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule D** | **DFE-P1-ENTITY-CODE** | **0646.00** |

| Form Label | Line Number |
|---|---|
| **Entity Code 1** | **Part I d-CODE 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeP1/EntityCode** | **0646.00** | **Optional** in schema |

Valid values: M=MTIA; C=CCT; P=PSA; E=103-12 IE.

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-252 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Plan/Entity Name (a) is blank. |
| P-253 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Sponsor Name (b) is blank. |
| P-254 | At least one line item on Schedule D Part I has information provided, but for one or more entries either the EIN or PN (c) is blank. |
| P-255 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Entity Code (d) is blank. |
| P-256 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Dollar Value of Interest (e) is blank. |
| P-270 | The End of Year (EOY) Value of interest in Master Trust accounts on Line 1c(11)(b) of Schedule H must equal the total EOY dollar value of interest in column (e) on Schedule D, for all "M" codes. |
| P-271 | The End of Year (EOY) Value of interest in 103-12 investment entities on Line 1c(12)(b) of Schedule H must equal the total EOY dollar value of interest in column (e) on Schedule D, for all "E" codes. |

Schema Info: Type DfeP1EntityCodeType minOccurs= 0; maxOccurs= 1

Type Info: DfeP1EntityCodeType - simpleType [C, E, M, or P.]

Base: StringType

Restrictions: Enumerations: C, E, M, P,

ParentInfo: DfeP1 (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element DfeP1/EntityCode in line Part I d-CODE 1 of Schedule D is invalid for the datatype DfeP1EntityCodeType. Valid values for this datatype include either C, E, M, or P.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule D** | **DFE-P1-PLAN-INT-EOY-AMT** | **0647.00** |

| Form Label | Line Number |
|---|---|
| **Dollar Value of Interest In MTIA, CCT, PSA, or 103-12IE At End of Year 1** | **Part I e-INTEREST 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeP1/PlanIntEoyAmt** | **0647.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-252 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Plan/Entity Name (a) is blank. |
| P-253 | At least one line item on Schedule D Part I has information provided, but for one or more entries the Sponsor Name (b) is blank. |
| P-254 | At least one line item on Schedule D Part I has information provided, but for one or more entries either the EIN or PN (c) is blank. |
| P-255 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Entity Code (d) is blank. |
| P-256 | At least one Line item on Schedule D Part I has information provided, but for one or more entries the Dollar Value of Interest (e) is blank. |
| P-270 | The End of Year (EOY) Value of interest in Master Trust accounts on Line 1c(11)(b) of Schedule H must equal the total EOY dollar value of interest in column (e) on Schedule D, for all "M" codes. |
| P-271 | The End of Year (EOY) Value of interest in 103-12 investment entities on Line 1c(12)(b) of Schedule H must equal the total EOY dollar value of interest in column (e) on Schedule D, for all "E" codes. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: DfeP1 (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element DfeP1/PlanIntEoyAmt in line Part I e-INTEREST 1 of Schedule D is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule D** | **DFE-P2-PLAN-NAME** | **0648.00** |

| Form Label | Line Number |
|---|---|
| **Plan Name 1** | **Part II a-NAME 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeP2/PlanName** | **0648.00** | **Optional** in schema |

Edit tests:

P-202B Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II.

Schema Info: Type PlanNameType minOccurs= 0; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

ParentInfo: DfeP2 (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element DfeP2/PlanName in line Part II a-NAME 1 of Schedule D is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule D** | **DFE-P2-PLAN-SPONS-NAME** | **0649.00** |

| Form Label | Line Number |
|---|---|
| **Name of Plan Sponsor 1** | **Part II b-NAME 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeP2/SponsName** | **0649.00** | **Optional** in schema |

Edit tests:

P-202B Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II.

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: DfeP2 (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element DfeP2/SponsName in line Part II b-NAME 1 of Schedule D is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule D** | **DFE-P2-PLAN-EIN** | **0650.00** |

| Form Label | Line Number |
|---|---|
| **EIN 1** | **Part II c-EIN 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeP2/PlanEIN** | **0650.00** | **Optional** in schema |

Edit tests:

P-202B Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II.

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: DfeP2 (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element DfeP2/PlanEIN in line Part II c-EIN 1 of Schedule D is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

Mapping from XML Input: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule D** | **DFE-P2-PLAN-PN** | **0651.00** |

| Form Label | Line Number |
|---|---|
| **PN 1** | **Part II c-PN 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeP2/PlanPN** | **0651.00** | **Optional** in schema |

Valid values: 001-999

Edit tests:

P-202B Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II.

Schema Info: Type PNType minOccurs= 0; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

ParentInfo: DfeP2 (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element DfeP2/PlanPN in line Part II c-PN 1 of Schedule D is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Copy input element value exactly

Special processing: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-PII-IND** | **0652.00** |

| Form Label | Line Number |
|---|---|
| **Party In Interest 1** | **PART I - a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LnsDefault/PIIInd** | **0652.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: LnsDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LnsDefault/PIIInd in line PART I - a of Schedule G is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-NAME** | **0653.00** |

| Form Label | Line Number |
|---|---|
| **Obligor Name 1** | **PART I - b-NAME** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LnsDefault/ObligorName** | **0653.00** | **Optional** in schema |

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: LnsDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LnsDefault/ObligorName in line PART I - b-NAME of Schedule G is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-US-ADDRESS1** | **0654.00** |

| Form Label | Line Number |
|---|---|
| **Obligor Street 1** | **PART I - b-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorUSAddress/AddressLine1** | **0654.00** | **Required** in schema if **ObligorUSAddress** present |

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ObligorUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorUSAddress/AddressLine1 in line PART I - b-STREET of Schedule G is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-US-ADDRESS2** | **0655.00** |

| Form Label | Line Number |
|---|---|
| **Obligor Street 1** | **PART I - b-STREET** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorUSAddress/AddressLine2** | **0655.00** | **Optional** in schema |

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ObligorUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorUSAddress/AddressLine2 in line PART I - b-STREET of Schedule G is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-US-CITY** | **0656.00** |

| Form Label | Line Number |
|---|---|
| **Obligor City 1** | **PART I - b-CITY** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorUSAddress/City** | **0656.00** | **Required** in schema if **ObligorUSAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ObligorUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorUSAddress/City in line PART I - b-CITY of Schedule G is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-US-STATE** | **0657.00** |

| Form Label | Line Number |
|---|---|
| **Obligor State 1** | **PART I - b-STATE** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorUSAddress/State** | **0657.00** | **Required** in schema if **ObligorUSAddress** present |

Valid values: AL,AK,AS,AZ,AR,CA,CO,MP,CT,DE,DC,FM,FL,GA,GU,HI,ID,IL,IN,IA,KS,KY,LA,ME,MH,MD,MA,MI,MN,MS,MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PW,PA,PR,RI,SC,SD,TN,TX,VI,UT,VT,VA,WA,WV,WI,WY,AA,AE,AP

Schema Info: Type StateType minOccurs= 1; maxOccurs= 1

Type Info: StateType - simpleType [State abbreviations, a.k.a. state codes]

Base: xsd:string

Restrictions: Enumerations: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, AP,

ParentInfo: ObligorUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorUSAddress/State in line PART I - b-STATE of Schedule G is invalid for the datatype StateType. Valid values for this datatype include valid 2-character state codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-US-ZIP** | **0658.00** |

| Form Label | Line Number |
|---|---|
| **Obligor Zip 1** | **PART I - b-ZIP** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorUSAddress/ZipCode** | **0658.00** | **Required** in schema if **ObligorUSAddress** present |

Valid values: 5 digits plus optional 4 or 7 digits

Schema Info: Type ZIPCodeType minOccurs= 1; maxOccurs= 1

Type Info: ZIPCodeType - simpleType [ZIP Code - 5 digits plus optional 4 or 7 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{5}(([0-9]{4})|([0-9]{7}))?

ParentInfo: ObligorUSAddress (USAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorUSAddress/ZipCode in line PART I - b-ZIP of Schedule G is invalid for the datatype ZIPCodeType. Valid values for this datatype include numeric codes of either 5, 9, or 12 digits. No hyphens or spaces allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-FOREIGN-ADDRESS1** | **0659.00** |

| Form Label | Line Number |
|---|---|
| **Obligor Street** | **Part I -b Street** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorForeignAddress/AddressLine1** | **0659.00** | **Required** in schema if **ObligorForeignAddress** present |

Valid values: Allowed characters are letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. No leading space, trailing space, or adjacent spaces.

Schema Info: Type StreetAddressType minOccurs= 1; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ObligorForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorForeignAddress/AddressLine1 in line Part I -b Street of Schedule G is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-FOREIGN-ADDRESS2** | **0660.00** |

| Form Label | Line Number |
|---|---|
| **Obligor Street** | **Part I-b Street** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorForeignAddress/AddressLine2** | **0660.00** | **Optional** in schema |

Valid values: Allowed characters are letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. No leading space, trailing space, or adjacent spaces.

Schema Info: Type StreetAddressType minOccurs= 0; maxOccurs= 1

Type Info: StreetAddressType - simpleType [Used for a street address. Legal Characters: A-Z, a-z, 0-9, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: [A-Za-z0-9#']( ?[A-Za-z0-9#',\.\-/])*

ParentInfo: ObligorForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorForeignAddress/AddressLine2 in line Part I-b Street of Schedule G is invalid for the datatype StreetAddressType. Valid values for this datatype include a string up to 35 characters, which may include letters, numbers, hyphen, slash, apostrophe, pound, comma, period, or single space. Must begin with letter, number, apostrophe or pound. Leading, trailing, or adjacent spaces, or other symbols, are not allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-FOREIGN-CITY** | **0661.00** |

| Form Label | Line Number |
|---|---|
| **Obligor City** | **Part I-b City** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorForeignAddress/City** | **0661.00** | **Required** in schema if **ObligorForeignAddress** present |

Schema Info: Type CityType minOccurs= 1; maxOccurs= 1

Type Info: CityType - simpleType [Used for a city. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z\.]

ParentInfo: ObligorForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorForeignAddress/City in line Part I-b City of Schedule G is invalid for the datatype CityType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-FOREIGN-PROV-STATE** | **0662.00** |

| Form Label | Line Number |
|---|---|
| **Obligor State** | **Part I-b State** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorForeignAddress/ProvinceOrState** | **0662.00** | **Optional** in schema |

Schema Info: Type ProvinceOrStateType minOccurs= 0; maxOccurs= 1

Type Info: ProvinceOrStateType - simpleType [Used for a province or state. Legal Characters: A-Z, a-z, period, hyphen, and single space. Illegal Character: leading space, trailing space, adjacent spaces, any other character, punctuation, or symbol.]

Base: xsd:string

Restrictions: maxLength=22 Patterns: ([A-Za-z\-\.] ?)*[A-Za-z]

ParentInfo: ObligorForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorForeignAddress/ProvinceOrState in line Part I-b State of Schedule G is invalid for the datatype ProvinceOrStateType. Valid values for this datatype include strings of up to 22 characters including letters, period, hyphen, and single space. Numbers, symbols, leading space, trailing space, or multiple adjacent spaces are not valid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-FOREIGN-CNTRY** | **0663.00** |

| Form Label | Line Number |
|---|---|
| **Obligor Country** | **Part I-b Country** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorForeignAddress/Country** | **0663.00** | **Required** in schema if **ObligorForeignAddress** present |

Valid values: 2-character country codes only.

Schema Info: Type CountryType minOccurs= 1; maxOccurs= 1

Type Info: CountryType - simpleType [Country abbreviations, a.k.a. country codes]

Base: xsd:string

Restrictions: Enumerations: AF, AX, AL, DZ, AS, AD, AO, AI, AQ, AG, AR, AM, AW, AU, AT, AZ, BS, BH, BD, BB, BY, BE, BZ, BJ, BM, BT, BO, BQ, BA, BW, BV, BR, IO, BN, BG, BF, BI, KH, CM, CA, CV, KY, CF, TD, CL, CN, CX, CC, CO, KM, CG, CD, CK, CR, CI, HR, CU, CW, CY, CZ, DK, DJ, DM, DO, EC, EG, SV, GQ, ER, EE, ET, FK, FO, FM, FJ, FI, FR, GF, PF, TF, GA, GM, GE, DE, GH, GI, GR, GL, GD, GP, GU, GT, GG, GN, GW, GY, HT, HM, VA, HN, HK, HU, IS, IN, ID, IR, IQ, IE, IM, IL, IT, JM, JP, JE, JO, KZ, KE, KI, KP, KR, KW, KG, LA, LV, LB, LS, LR, LY, LI, LT, LU, MO, MK, MG, MW, MY, MV, ML, MT, MH, MQ, MR, MU, YT, MX, MD, MC, MN, ME, MS, MA, MZ, MM, NA, NR, NP, NL, NC, NZ, NI, NE, NG, NU, NF, MP, NO, OM, PK, PS, PW, PA, PG, PY, PE, PH, PN, PL, PT, PR, QA, RE, RO, RU, RW, BL, SH, KN, LC, MF, PM, VC, WS, SM, ST, SA, SN, RS, SC, SL, SG, SX, SK, SI, SB, SO, ZA, GS, SS, ES, LK, SD, SR, SJ, SZ, SE, CH, SY, TW, TJ, TZ, TH, TL, TG, TK, TO, TT, TN, TR, TM, TC, TV, UG, UA, AE, GB, US, UM, UY, UZ, VU, VE, VN, VG, VI, WF, EH, YE, ZM, ZW,

ParentInfo: ObligorForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorForeignAddress/Country in line Part I-b Country of Schedule G is invalid for the datatype CountryType. Valid values for this datatype include 2-digit country codes.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented as a drop down box within the IFILE application or the third party software user interface, it is permissible to omit the acknowledgement error message specific to this field. However, upon submission of the filing via IFILE or third party software, if a schema error does occur due to an invalid value reported for this field, the Acknowledgement Error Message as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: "--Select--" is the default.

Comment: Beginning with Form Version 2013v01.00, the EFAST2 system will utilize the ISO Country Codes instead of the FIPS Country Codes. Form Versions 2012v01.00 and prior will continue to utilize the FIPS Country Codes.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-OBLIGOR-FOREIGN-POSTAL-CD** | **0664.00** |

| Form Label | Line Number |
|---|---|
| **Obligor Zip Code** | **Part I-b Zip** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ObligorForeignAddress/PostalCode** | **0664.00** | **Optional** in schema |

Valid values: Allowed characters are A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. No double spaces or leading spaces.

Schema Info: Type PostalCodeType minOccurs= 0; maxOccurs= 1

Type Info: PostalCodeType - simpleType [22-char, used for foreign Postal Code. Legal A-Z, 0-9, hyphen, period, single space.]

Base: String22Type

Restrictions: Patterns: ([A-Z0-9\-\.] ?)*[A-Z0-9]

ParentInfo: ObligorForeignAddress (ForeignAddressType) minOccurs=0

Acknowledgment Error Message:The value for the XML element ObligorForeignAddress/PostalCode in line Part I-b Zip of Schedule G is invalid for the datatype PostalCodeType. Valid values for this datatype include up to 22 uppercase characters or numerals, single space, period, hyphen. Only English (unaccented) letters are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-DESCRIPTION-TXT** | **0665.00** |

| Form Label | Line Number |
|---|---|
| **Description of Loan 1** | **PART I - c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LnsDefault/DescriptionTxt** | **0665.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

ParentInfo: LnsDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LnsDefault/DescriptionTxt in line PART I - c of Schedule G is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-ORIGINAL-AMT** | **0666.00** |

| Form Label | Line Number |
|---|---|
| **Original Amount of Loan 1** | **PART I - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LnsDefault/OriginalAmt** | **0666.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LnsDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LnsDefault/OriginalAmt in line PART I - d of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-PRNCPL-RCVD-AMT** | **0667.00** |

| Form Label | Line Number |
|---|---|
| **Amount of Principal Received 1** | **PART I - e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LnsDefault/PrncplRcvdAmt** | **0667.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LnsDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LnsDefault/PrncplRcvdAmt in line PART I - e of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-INT-RCVD-AMT** | **0668.00** |

| Form Label | Line Number |
|---|---|
| **Amount of Interest Received 1** | **PART I - f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LnsDefault/IntRcvdAmt** | **0668.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LnsDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LnsDefault/IntRcvdAmt in line PART I - f of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-UNPAID-BAL-AMT** | **0669.00** |

| Form Label | Line Number |
|---|---|
| **Unpaid Balance 1** | **PART I - g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LnsDefault/UnpaidBalAmt** | **0669.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LnsDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LnsDefault/UnpaidBalAmt in line PART I - g of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-PRCPL-OVERDUE-AMT** | **0670.00** |

| Form Label | Line Number |
|---|---|
| **Amount of Principal Overdue 1** | **PART I - h** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LnsDefault/PrcplOverdueAmt** | **0670.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LnsDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LnsDefault/PrcplOverdueAmt in line PART I - h of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LNS-DEFAULT-INT-OVERDUE-AMT** | **0671.00** |

| Form Label | Line Number |
|---|---|
| **Amount of Interest Overdue 1** | **PART I - i** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LnsDefault/IntOverdueAmt** | **0671.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LnsDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LnsDefault/IntOverdueAmt in line PART I - i of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LEASES-DEFAULT-PII-IND** | **0672.00** |

| Form Label | Line Number |
|---|---|
| **Party In Interest 1** | **PART II - a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesDefault/PIIInd** | **0672.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: LeasesDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LeasesDefault/PIIInd in line PART II - a of Schedule G is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LEASES-DEFAULT-LESSOR-NAME** | **0673.00** |

| Form Label | Line Number |
|---|---|
| **Lessor/Lessee Name 1** | **PART II - b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesDefault/LessorName** | **0673.00** | **Optional** in schema |

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: LeasesDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LeasesDefault/LessorName in line PART II - b of Schedule G is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LEASES-DEFAULT-RELATION-TEXT** | **0674.00** |

| Form Label | Line Number |
|---|---|
| **Relationship to Plan 1** | **PART II - c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesDefault/RelationText** | **0674.00** | **Optional** in schema |

Schema Info: Type String35Type minOccurs= 0; maxOccurs= 1

Type Info: String35Type - simpleType [35 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=35

ParentInfo: LeasesDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LeasesDefault/RelationText in line PART II - c of Schedule G is invalid for the datatype String35Type. Valid values for this datatype include any string of up to 35 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LEASES-DEFAULT-TERMS-TEXT** | **0675.00** |

| Form Label | Line Number |
|---|---|
| **Terms and Description 1** | **PART II - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesDefault/TermsText** | **0675.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

ParentInfo: LeasesDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LeasesDefault/TermsText in line PART II - d of Schedule G is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LEASES-DEFAULT-COST-AMT** | **0676.00** |

| Form Label | Line Number |
|---|---|
| **Original Cost 1** | **PART II - e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesDefault/CostAmt** | **0676.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LeasesDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LeasesDefault/CostAmt in line PART II - e of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LEASES-DEFAULT-CURR-VALUE-AMT** | **0677.00** |

| Form Label | Line Number |
|---|---|
| **Current Value 1** | **PART II - f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesDefault/CurrValueAmt** | **0677.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LeasesDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LeasesDefault/CurrValueAmt in line PART II - f of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LEASES-DEFAULT-RENTL-RCPT-AMT** | **0678.00** |

| Form Label | Line Number |
|---|---|
| **Gross Rental Receipts 1** | **PART II - g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesDefault/RentlRcptAmt** | **0678.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LeasesDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LeasesDefault/RentlRcptAmt in line PART II - g of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LEASES-DEFAULT-EXPENSE-PD-AMT** | **0679.00** |

| Form Label | Line Number |
|---|---|
| **Expenses Paid 1** | **PART II - h** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesDefault/ExpensePdAmt** | **0679.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LeasesDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LeasesDefault/ExpensePdAmt in line PART II - h of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LEASES-DEFAULT-NET-RCPT-AMT** | **0680.00** |

| Form Label | Line Number |
|---|---|
| **Net Receipts 1** | **PART II - i** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesDefault/NetRcptAmt** | **0680.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LeasesDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LeasesDefault/NetRcptAmt in line PART II - i of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **LEASES-DEFAULT-ARREARS-AMT** | **0681.00** |

| Form Label | Line Number |
|---|---|
| **Amount in Arrears 1** | **PART II - j** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesDefault/ArrearsAmt** | **0681.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: LeasesDefault (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element LeasesDefault/ArrearsAmt in line PART II - j of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **NON-EXEMPT-PARTY-NAME** | **0682.00** |

| Form Label | Line Number |
|---|---|
| **Identity of Party 1** | **PART III - a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonExempt/PartyName** | **0682.00** | **Optional** in schema |

Schema Info: Type PersonNameType minOccurs= 0; maxOccurs= 1

Type Info: PersonNameType - simpleType [35-char, Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, comma, period, hyphen, apostrophe, parentheses, asterisk, ampersand, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=35 Patterns: ([A-Za-z0-9,\.'\-\(\)*@&] ?)*[A-Za-z0-9,\.'\-\(\)*@&]

ParentInfo: NonExempt (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element NonExempt/PartyName in line PART III - a of Schedule G is invalid for the datatype PersonNameType. Valid values for this datatype include strings up to 35 characters. Allowed characters are letters, numbers, apostrophes, hyphens, commas, periods, parentheses, asterisks, ampersands, @ or single space. Other symbols, leading space, trailing space, or multiple adjacent spaces are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **NON-EXEMPT-RELATION-TEXT** | **0683.00** |

| Form Label | Line Number |
|---|---|
| **Relationship to Plan 1** | **PART III - b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonExempt/RelationText** | **0683.00** | **Optional** in schema |

Schema Info: Type String35Type minOccurs= 0; maxOccurs= 1

Type Info: String35Type - simpleType [35 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=35

ParentInfo: NonExempt (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element NonExempt/RelationText in line PART III - b of Schedule G is invalid for the datatype String35Type. Valid values for this datatype include any string of up to 35 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **NON-EXEMPT-TERMS-TEXT** | **0684.00** |

| Form Label | Line Number |
|---|---|
| **Description of Transactions 1** | **PART III - c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonExempt/TermsText** | **0684.00** | **Optional** in schema |

Schema Info: Type String105Type minOccurs= 0; maxOccurs= 1

Type Info: String105Type - simpleType [105 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=105

ParentInfo: NonExempt (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element NonExempt/TermsText in line PART III - c of Schedule G is invalid for the datatype String105Type. Valid values for this datatype include any string of up to 105 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **NON-EXEMPT-PUR-PRICE-AMT** | **0685.00** |

| Form Label | Line Number |
|---|---|
| **Purchase Price 1** | **PART III - d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonExempt/PurPriceAmt** | **0685.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: NonExempt (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element NonExempt/PurPriceAmt in line PART III - d of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **NON-EXEMPT-SELL-PRICE-AMT** | **0686.00** |

| Form Label | Line Number |
|---|---|
| **Selling Price 1** | **PART III - e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonExempt/SellPriceAmt** | **0686.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: NonExempt (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element NonExempt/SellPriceAmt in line PART III - e of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **NON-EXEMPT-LS-RNTL-AMT** | **0687.00** |

| Form Label | Line Number |
|---|---|
| **Lease Rental 1** | **PART III - f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonExempt/LsRentlAmt** | **0687.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: NonExempt (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element NonExempt/LsRentlAmt in line PART III - f of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **NON-EXEMPT-EXPENSE-INCR-AMT** | **0688.00** |

| Form Label | Line Number |
|---|---|
| **Expenses Incurred 1** | **PART III - g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonExempt/ExpenseIncrAmt** | **0688.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: NonExempt (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element NonExempt/ExpenseIncrAmt in line PART III - g of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **NON-EXEMPT-COST-AST-AMT** | **0689.00** |

| Form Label | Line Number |
|---|---|
| **Cost of Asset 1** | **PART III - h** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonExempt/CostAstAmt** | **0689.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: NonExempt (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element NonExempt/CostAstAmt in line PART III - h of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **NON-EXEMPT-CURR-VALUE-AST-AMT** | **0690.00** |

| Form Label | Line Number |
|---|---|
| **Current Value of Asset 1** | **PART III - i** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonExempt/CurrValueAstAmt** | **0690.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: NonExempt (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element NonExempt/CurrValueAstAmt in line PART III - i of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule G** | **NON-EXEMPT-GAIN-LOSS-AMT** | **0691.00** |

| Form Label | Line Number |
|---|---|
| **Net Gain/Loss 1** | **PART III - j** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonExempt/GainLossAmt** | **0691.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: NonExempt (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element NonExempt/GainLossAmt in line PART III - j of Schedule G is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **NON-INT-BEAR-CASH-BOY-AMT** | **0692.00** |

| Form Label | Line Number |
|---|---|
| **Total Noninterest-Bearing Cash - BOY** | **1a(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonIntBearCashBoyAmt** | **0692.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NonIntBearCashBoyAmt in line 1a(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **EMPLR-CONTRIB-BOY-AMT** | **0693.00** |

| Form Label | Line Number |
|---|---|
| **Employer Receivables - BOY** | **1b(1)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrContribBoyAmt** | **0693.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrContribBoyAmt in line 1b(1)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PARTCP-CONTRIB-BOY-AMT** | **0694.00** |

| Form Label | Line Number |
|---|---|
| **Participant Receivables - BOY** | **1b(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartcpContribBoyAmt** | **0694.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PartcpContribBoyAmt in line 1b(2)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTHER-RECEIVABLES-BOY-AMT** | **0695.00** |

| Form Label | Line Number |
|---|---|
| **Other Receivables - BOY** | **1b(3)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OtherReceivablesBoyAmt** | **0695.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OtherReceivablesBoyAmt in line 1b(3)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-BEAR-CASH-BOY-AMT** | **0696.00** |

| Form Label | Line Number |
|---|---|
| **Interest-bearing Cash - BOY** | **1c(1)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntBearCashBoyAmt** | **0696.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntBearCashBoyAmt in line 1c(1)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **GOVT-SEC-BOY-AMT** | **0697.00** |

| Form Label | Line Number |
|---|---|
| **U.S. Government Securities - BOY** | **1c(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **GovtSecBoyAmt** | **0697.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element GovtSecBoyAmt in line 1c(2)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **CORP-DEBT-PREFERRED-BOY-AMT** | **0698.00** |

| Form Label | Line Number |
|---|---|
| **Preferred Corporate Debt Instruments - BOY** | **1c(3)(A)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CorpDebtPreferredBoyAmt** | **0698.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element CorpDebtPreferredBoyAmt in line 1c(3)(A)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **CORP-DEBT-OTHER-BOY-AMT** | **0699.00** |

| Form Label | Line Number |
|---|---|
| **All Other Corporate Debt Instruments - BOY** | **1c(3)(B)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CorpDebtOtherBoyAmt** | **0699.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element CorpDebtOtherBoyAmt in line 1c(3)(B)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PREF-STOCK-BOY-AMT** | **0700.00** |

| Form Label | Line Number |
|---|---|
| **Preferred Corporate Stocks - BOY** | **1c(4)(A)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PrefStockBoyAmt** | **0700.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PrefStockBoyAmt in line 1c(4)(A)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **COMMON-STOCK-BOY-AMT** | **0701.00** |

| Form Label | Line Number |
|---|---|
| **Common Corporate Stocks - BOY** | **1c(4)(B)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CommonStockBoyAmt** | **0701.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element CommonStockBoyAmt in line 1c(4)(B)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **JOINT-VENTURE-BOY-AMT** | **0702.00** |

| Form Label | Line Number |
|---|---|
| **Partnership/Joint Venture Interests - BOY** | **1c(5)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **JointVentureBoyAmt** | **0702.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element JointVentureBoyAmt in line 1c(5)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **REAL-ESTATE-BOY-AMT** | **0703.00** |

| Form Label | Line Number |
|---|---|
| **Real Estate (Other Than Employer Real Property) - BOY** | **1c(6)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **RealEstateBoyAmt** | **0703.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element RealEstateBoyAmt in line 1c(6)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTHER-LOANS-BOY-AMT** | **0704.00** |

| Form Label | Line Number |
|---|---|
| **Loans (Other Than To Participants)** | **1c(7)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OtherLoansBoyAmt** | **0704.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OtherLoansBoyAmt in line 1c(7)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PARTCP-LOANS-BOY-AMT** | **0705.00** |

| Form Label | Line Number |
|---|---|
| **Participant Loans - BOY** | **1c(8)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartcpLoansBoyAmt** | **0705.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PartcpLoansBoyAmt in line 1c(8)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-COMMON-TR-BOY-AMT** | **0706.00** |

| Form Label | Line Number |
|---|---|
| **Value of Interest in Common/Collective Trusts - BOY** | **1c(9)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntCommonTrBoyAmt** | **0706.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-266 | The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntCommonTrBoyAmt in line 1c(9)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-POOL-SEP-ACCT-BOY-AMT** | **0707.00** |

| Form Label | Line Number |
|---|---|
| **Value of Interest In Pooled-Separate Accounts - BOY** | **1c(10)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntPoolSepAcctBoyAmt** | **0707.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-200 | Schedule A is not provided and Schedule H, Line 1c(10) Pooled-Separate Account (BOY Pooled-Separate Account assets or EOY Pooled-Separate Account) indicates an amount greater than zero. Schedule A must be provided. |
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-236 | Form 5500, Line 9a(1) and/or Line 9a(2) must be checked, when Schedule H Line 1c(10)(a) or Line 1c(10)(b) indicates an amount. |
| P-266 | The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntPoolSepAcctBoyAmt in line 1c(10)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-MASTER-TR-BOY-AMT** | **0708.00** |

| Form Label | Line Number |
|---|---|
| **Value of Interest In Master Trust Investment Accounts - BOY** | **1c(11)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntMasterTrBoyAmt** | **0708.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-266 | The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntMasterTrBoyAmt in line 1c(11)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-103-12-INVST-BOY-AMT** | **0709.00** |

| Form Label | Line Number |
|---|---|
| **Value of Interest In 103-12 Investment Entities - BOY** | **1c(12)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Int10312InvstBoyAmt** | **0709.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-266 | The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element Int10312InvstBoyAmt in line 1c(12)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-REG-INVST-CO-BOY-AMT** | **0710.00** |

| Form Label | Line Number |
|---|---|
| **Value of Interest In Registered Investment Companies - BOY** | **1c(13)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntRegInvstCoBoyAmt** | **0710.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntRegInvstCoBoyAmt in line 1c(13)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INS-CO-GEN-ACCT-BOY-AMT** | **0711.00** |

| Form Label | Line Number |
|---|---|
| **Value of Funds Held In Insurance Company General Account - BOY** | **1c(14)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsCoGenAcctBoyAmt** | **0711.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-201 | Schedule A is not provided and either Schedule H, Line 1c(14)(a) BOY Value of Funds Held in Insurance Company or Line 1c(14)(b) EOY Value of Funds Held in Insurance Company indicates an amount. Schedule A must be provided. |
| P-265 | Form 5500, Line 9a(1) and/or Line 9b(1) must be checked when Schedule H Line 1c(14)(a) or Line 1c(14)(b) indicates an amount. |
| P-266 | The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element InsCoGenAcctBoyAmt in line 1c(14)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTH-INVST-BOY-AMT** | **0712.00** |

| Form Label | Line Number |
|---|---|
| **Other General Investments - BOY** | **1c(15)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OthInvstBoyAmt** | **0712.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OthInvstBoyAmt in line 1c(15)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **EMPLR-SEC-BOY-AMT** | **0713.00** |

| Form Label | Line Number |
|---|---|
| **Employer Securities - BOY** | **1d(1)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrSecBoyAmt** | **0713.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrSecBoyAmt in line 1d(1)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **EMPLR-PROP-BOY-AMT** | **0714.00** |

| Form Label | Line Number |
|---|---|
| **Employer Real Property - BOY** | **1d(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrPropBoyAmt** | **0714.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrPropBoyAmt in line 1d(2)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **BLDGS-USED-BOY-AMT** | **0715.00** |

| Form Label | Line Number |
|---|---|
| **Buildings and Other Property Used in Plan Operation - BOY** | **1e(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BldgsUsedBoyAmt** | **0715.00** | **Optional** in schema |

Edit tests:

P-266 The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element BldgsUsedBoyAmt in line 1e(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-ASSETS-BOY-AMT** | **0716.00** |

| Form Label | Line Number |
|---|---|
| **Total Assets - BOY** | **1f(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotAssetsBoyAmt** | **0716.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| 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-212 | Form 5500, Line A indicates a DFE, but neither Schedule H Begin Of Year (BOY) Total Assets (Line 1f) nor End Of Year (EOY) Total Assets (Line 1f) nor Total Income (Line 2d) indicate an amount. |
| P-234 | Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| P-266 | The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a). |
| P-268 | The Net Assets Beginning of Year amount on Schedule H, Line 1l(a) must equal 1f(a) minus 1k(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotAssetsBoyAmt in line 1f(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add all amounts in lines 1a through 1e - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **BNFTS-PAYABLE-BOY-AMT** | **0717.00** |

| Form Label | Line Number |
|---|---|
| **Benefit Claims Payable - BOY** | **1g(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BnftsPayableBoyAmt** | **0717.00** | **Optional** in schema |

Edit tests:

P-267 The Total Liabilities Beginning of Year amount on Schedule H Line 1k(a) must equal the sum of Lines 1g(a) through 1j(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element BnftsPayableBoyAmt in line 1g(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OPRTNG-PAYABLE-BOY-AMT** | **0718.00** |

| Form Label | Line Number |
|---|---|
| **Operating Payables - BOY** | **1h(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OprtngPayableBoyAmt** | **0718.00** | **Optional** in schema |

Edit tests:

P-267 The Total Liabilities Beginning of Year amount on Schedule H Line 1k(a) must equal the sum of Lines 1g(a) through 1j(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OprtngPayableBoyAmt in line 1h(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **ACQUIS-INDBT-BOY-AMT** | **0719.00** |

| Form Label | Line Number |
|---|---|
| **Acquisition Indebtedness - BOY** | **1i(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AcquisIndbtBoyAmt** | **0719.00** | **Optional** in schema |

Edit tests:

P-267 The Total Liabilities Beginning of Year amount on Schedule H Line 1k(a) must equal the sum of Lines 1g(a) through 1j(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element AcquisIndbtBoyAmt in line 1i(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTHER-LIAB-BOY-AMT** | **0720.00** |

| Form Label | Line Number |
|---|---|
| **Other Liabilities - BOY** | **1j(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OtherLiabBoyAmt** | **0720.00** | **Optional** in schema |

Edit tests:

P-267 The Total Liabilities Beginning of Year amount on Schedule H Line 1k(a) must equal the sum of Lines 1g(a) through 1j(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OtherLiabBoyAmt in line 1j(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-LIABILITIES-BOY-AMT** | **0721.00** |

| Form Label | Line Number |
|---|---|
| **Total Liabilities - BOY** | **1k(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotLiabilitiesBoyAmt** | **0721.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| 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-267 | The Total Liabilities Beginning of Year amount on Schedule H Line 1k(a) must equal the sum of Lines 1g(a) through 1j(a). |
| P-268 | The Net Assets Beginning of Year amount on Schedule H, Line 1l(a) must equal 1f(a) minus 1k(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotLiabilitiesBoyAmt in line 1k(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add all amounts in lines 1g through 1j - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **NET-ASSETS-BOY-AMT** | **0722.00** |

| Form Label | Line Number |
|---|---|
| **Net Assets - BOY** | **1l(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NetAssetsBoyAmt** | **0722.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| I-147 | Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H. |
| P-268 | The Net Assets Beginning of Year amount on Schedule H, Line 1l(a) must equal 1f(a) minus 1k(a). |
| P-277A | The Net Assets End of Year Amount on Schedule H, Line 1l(b) must equal the sum of Lines 1l(a), 2k(b) and 2l(1)(b) minus 2l(2)(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NetAssetsBoyAmt in line 1l(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 1k from line 1f - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **NON-INT-BEAR-CASH-EOY-AMT** | **0723.00** |

| Form Label | Line Number |
|---|---|
| **Total Noninterest-Bearing Cash - EOY** | **1a(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonIntBearCashEoyAmt** | **0723.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-361 | Schedule H, Line 4i (assets held for investments) is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NonIntBearCashEoyAmt in line 1a(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **EMPLR-CONTRIB-EOY-AMT** | **0724.00** |

| Form Label | Line Number |
|---|---|
| **Employer Receivables - EOY** | **1b(1)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrContribEoyAmt** | **0724.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-361 | Schedule H, Line 4i (assets held for investments) is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrContribEoyAmt in line 1b(1)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PARTCP-CONTRIB-EOY-AMT** | **0725.00** |

| Form Label | Line Number |
|---|---|
| **Participant Receivables - EOY** | **1b(2)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartcpContribEoyAmt** | **0725.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-361 | Schedule H, Line 4i (assets held for investments) is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PartcpContribEoyAmt in line 1b(2)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTHER-RECEIVABLES-EOY-AMT** | **0726.00** |

| Form Label | Line Number |
|---|---|
| **Other Receivables - EOY** | **1b(3)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OtherReceivablesEoyAmt** | **0726.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-361 | Schedule H, Line 4i (assets held for investments) is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OtherReceivablesEoyAmt in line 1b(3)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-BEAR-CASH-EOY-AMT** | **0727.00** |

| Form Label | Line Number |
|---|---|
| **Interest-bearing Cash-EOY** | **1c(1)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntBearCashEoyAmt** | **0727.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |
| P-361 | Schedule H, Line 4i (assets held for investments) is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntBearCashEoyAmt in line 1c(1)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **GOVT-SEC-EOY-AMT** | **0728.00** |

| Form Label | Line Number |
|---|---|
| **U.S. Government Securities - EOY** | **1c(2)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **GovtSecEoyAmt** | **0728.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element GovtSecEoyAmt in line 1c(2)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **CORP-DEBT-PREFERRED-EOY-AMT** | **0729.00** |

| Form Label | Line Number |
|---|---|
| **Preferred Corporate Debt Instruments - EOY** | **1c(3)(A)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CorpDebtPreferredEoyAmt** | **0729.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element CorpDebtPreferredEoyAmt in line 1c(3)(A)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **CORP-DEBT-OTHER-EOY-AMT** | **0730.00** |

| Form Label | Line Number |
|---|---|
| **All Other Corporate Debt Instruments - EOY** | **1c(3)(B)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CorpDebtOtherEoyAmt** | **0730.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element CorpDebtOtherEoyAmt in line 1c(3)(B)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PREF-STOCK-EOY-AMT** | **0731.00** |

| Form Label | Line Number |
|---|---|
| **Preferred Corporate Stocks - EOY** | **1c(4)(A)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PrefStockEoyAmt** | **0731.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PrefStockEoyAmt in line 1c(4)(A)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **COMMON-STOCK-EOY-AMT** | **0732.00** |

| Form Label | Line Number |
|---|---|
| **Common Corporate Stocks - EOY** | **1c(4)(B)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CommonStockEoyAmt** | **0732.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element CommonStockEoyAmt in line 1c(4)(B)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **JOINT-VENTURE-EOY-AMT** | **0733.00** |

| Form Label | Line Number |
|---|---|
| **Partnership/Joint Venture Interests - EOY** | **1c(5)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **JointVentureEoyAmt** | **0733.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element JointVentureEoyAmt in line 1c(5)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **REAL-ESTATE-EOY-AMT** | **0734.00** |

| Form Label | Line Number |
|---|---|
| **Real Estate (Other Than Employer Real Property) - EOY** | **1c(6)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **RealEstateEoyAmt** | **0734.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element RealEstateEoyAmt in line 1c(6)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTHER-LOANS-EOY-AMT** | **0735.00** |

| Form Label | Line Number |
|---|---|
| **Loans (Other Than to Participants) - EOY** | **1c(7)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OtherLoansEoyAmt** | **0735.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OtherLoansEoyAmt in line 1c(7)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PARTCP-LOANS-EOY-AMT** | **0736.00** |

| Form Label | Line Number |
|---|---|
| **Participant Loans - EOY** | **1c(8)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartcpLoansEoyAmt** | **0736.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PartcpLoansEoyAmt in line 1c(8)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-COMMON-TR-EOY-AMT** | **0737.00** |

| Form Label | Line Number |
|---|---|
| **Value of Interest In Common/Collective Trusts - EOY** | **1c(9)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntCommonTrEoyAmt** | **0737.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntCommonTrEoyAmt in line 1c(9)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-POOL-SEP-ACCT-EOY-AMT** | **0738.00** |

| Form Label | Line Number |
|---|---|
| **Value of Interest In Pooled-Separate Accounts - EOY** | **1c(10)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntPoolSepAcctEoyAmt** | **0738.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-200 | Schedule A is not provided and Schedule H, Line 1c(10) Pooled-Separate Account (BOY Pooled-Separate Account assets or EOY Pooled-Separate Account) indicates an amount greater than zero. Schedule A must be provided. |
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-236 | Form 5500, Line 9a(1) and/or Line 9a(2) must be checked, when Schedule H Line 1c(10)(a) or Line 1c(10)(b) indicates an amount. |
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntPoolSepAcctEoyAmt in line 1c(10)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-MASTER-TR-EOY-AMT** | **0739.00** |

| Form Label | Line Number |
|---|---|
| **Value of Interest In Master Trust Investment Accounts - EOY** | **1c(11)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntMasterTrEoyAmt** | **0739.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-270 | The End of Year (EOY) Value of interest in Master Trust accounts on Line 1c(11)(b) of Schedule H must equal the total EOY dollar value of interest in column (e) on Schedule D, for all "M" codes. |
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-316 | Schedule H, Line 4i cannot be blank. |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |
| P-361 | Schedule H, Line 4i (assets held for investments) is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntMasterTrEoyAmt in line 1c(11)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-103-12-INVST-EOY-AMT** | **0740.00** |

| Form Label | Line Number |
|---|---|
| **Value of Interest In 103-12 Investment Entities - EOY** | **1c(12)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Int10312InvstEoyAmt** | **0740.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-271 | The End of Year (EOY) Value of interest in 103-12 investment entities on Line 1c(12)(b) of Schedule H must equal the total EOY dollar value of interest in column (e) on Schedule D, for all "E" codes. |
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element Int10312InvstEoyAmt in line 1c(12)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-REG-INVST-CO-EOY-AMT** | **0741.00** |

| Form Label | Line Number |
|---|---|
| **Value of Interest In Registered Investment Companies - EOY** | **1c(13)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntRegInvstCoEoyAmt** | **0741.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntRegInvstCoEoyAmt in line 1c(13)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INS-CO-GEN-ACCT-EOY-AMT** | **0742.00** |

| Form Label | Line Number |
|---|---|
| **Value of Funds Held In Insurance General Account - EOY** | **1c(14)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsCoGenAcctEoyAmt** | **0742.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-201 | Schedule A is not provided and either Schedule H, Line 1c(14)(a) BOY Value of Funds Held in Insurance Company or Line 1c(14)(b) EOY Value of Funds Held in Insurance Company indicates an amount. Schedule A must be provided. |
| P-265 | Form 5500, Line 9a(1) and/or Line 9b(1) must be checked when Schedule H Line 1c(14)(a) or Line 1c(14)(b) indicates an amount. |
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element InsCoGenAcctEoyAmt in line 1c(14)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTH-INVST-EOY-AMT** | **0743.00** |

| Form Label | Line Number |
|---|---|
| **Other General Investments - EOY** | **1c(15)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OthInvstEoyAmt** | **0743.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OthInvstEoyAmt in line 1c(15)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **EMPLR-SEC-EOY-AMT** | **0744.00** |

| Form Label | Line Number |
|---|---|
| **Employer Securities - EOY** | **1d(1)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrSecEoyAmt** | **0744.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrSecEoyAmt in line 1d(1)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **EMPLR-PROP-EOY-AMT** | **0745.00** |

| Form Label | Line Number |
|---|---|
| **Employer Real Property - EOY** | **1d(2)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrPropEoyAmt** | **0745.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrPropEoyAmt in line 1d(2)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **BLDGS-USED-EOY-AMT** | **0746.00** |

| Form Label | Line Number |
|---|---|
| **Buildings and Other Property Used in Plan Operation - EOY** | **1e(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BldgsUsedEoyAmt** | **0746.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-361 | Schedule H, Line 4i (assets held for investments) is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element BldgsUsedEoyAmt in line 1e(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-ASSETS-EOY-AMT** | **0747.00** |

| Form Label | Line Number |
|---|---|
| **Total Assets - EOY** | **1f(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotAssetsEoyAmt** | **0747.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| 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-212 | Form 5500, Line A indicates a DFE, but neither Schedule H Begin Of Year (BOY) Total Assets (Line 1f) nor End Of Year (EOY) Total Assets (Line 1f) nor Total Income (Line 2d) indicate an amount. |
| P-234 | Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| P-274 | Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b). |
| P-277 | The Net Assets End of Year Amount on Schedule H Line 1l(b) must equal Lines 1f(b) minus 1k(b). |
| P-316 | Schedule H, Line 4i cannot be blank. |
| P-361 | Schedule H, Line 4i (assets held for investments) is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount. |
| P-362 | Accountant's Opinion is not attached, and end of year (EOY) total assets (Schedule H, Lines 1f (b) is zero or blank and EOY total liabilities (Schedule H, Lines 1k(b)) is zero or blank and Net Income (Schedule H, Line 2(k)) is not blank and Form 5500 Box B (final filing) is checked. Note: A filer is still required to have an accountant’s opinion for a final filing. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotAssetsEoyAmt in line 1f(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add all amounts in lines 1a through 1e - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **BNFTS-PAYABLE-EOY-AMT** | **0748.00** |

| Form Label | Line Number |
|---|---|
| **Benefit Claims Payable - EOY** | **1g(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BnftsPayableEoyAmt** | **0748.00** | **Optional** in schema |

Edit tests:

P-276 The Total Liabilities End of Year amount on Schedule H, Line 1k(b) must equal the sum of Lines 1g(b) through 1j(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element BnftsPayableEoyAmt in line 1g(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OPRTNG-PAYABLE-EOY-AMT** | **0749.00** |

| Form Label | Line Number |
|---|---|
| **Operating Payables - EOY** | **1h(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OprtngPayableEoyAmt** | **0749.00** | **Optional** in schema |

Edit tests:

P-276 The Total Liabilities End of Year amount on Schedule H, Line 1k(b) must equal the sum of Lines 1g(b) through 1j(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OprtngPayableEoyAmt in line 1h(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **ACQUIS-INDBT-EOY-AMT** | **0750.00** |

| Form Label | Line Number |
|---|---|
| **Acquisition Indebtedness - EOY** | **1i(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AcquisIndbtEoyAmt** | **0750.00** | **Optional** in schema |

Edit tests:

P-276 The Total Liabilities End of Year amount on Schedule H, Line 1k(b) must equal the sum of Lines 1g(b) through 1j(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element AcquisIndbtEoyAmt in line 1i(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTHER-LIAB-EOY-AMT** | **0751.00** |

| Form Label | Line Number |
|---|---|
| **Other Liabilities - EOY** | **1j(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OtherLiabEoyAmt** | **0751.00** | **Optional** in schema |

Edit tests:

P-276 The Total Liabilities End of Year amount on Schedule H, Line 1k(b) must equal the sum of Lines 1g(b) through 1j(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OtherLiabEoyAmt in line 1j(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-LIABILITIES-EOY-AMT** | **0752.00** |

| Form Label | Line Number |
|---|---|
| **Total Liabilities - EOY** | **1k(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotLiabilitiesEoyAmt** | **0752.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| 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-276 | The Total Liabilities End of Year amount on Schedule H, Line 1k(b) must equal the sum of Lines 1g(b) through 1j(b). |
| P-277 | The Net Assets End of Year Amount on Schedule H Line 1l(b) must equal Lines 1f(b) minus 1k(b). |
| P-362 | Accountant's Opinion is not attached, and end of year (EOY) total assets (Schedule H, Lines 1f (b) is zero or blank and EOY total liabilities (Schedule H, Lines 1k(b)) is zero or blank and Net Income (Schedule H, Line 2(k)) is not blank and Form 5500 Box B (final filing) is checked. Note: A filer is still required to have an accountant's opinion for a final filing. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotLiabilitiesEoyAmt in line 1k(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add all amounts in lines 1g through 1j - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **NET-ASSETS-EOY-AMT** | **0753.00** |

| Form Label | Line Number |
|---|---|
| **Net Assets - EOY** | **1l(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NetAssetsEoyAmt** | **0753.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-277 | The Net Assets End of Year Amount on Schedule H Line 1l(b) must equal Lines 1f(b) minus 1k(b). |
| P-277A | The Net Assets End of Year Amount on Schedule H, Line 1l(b) must equal the sum of Lines 1l(a), 2k(b) and 2l(1)(b) minus 2l(2)(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NetAssetsEoyAmt in line 1l(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 1k from line 1f - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **EMPLR-CONTRIB-INCOME-AMT** | **0754.00** |

| Form Label | Line Number |
|---|---|
| **Employers Contributions** | **2a(1)(A)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrContribIncomeAmt** | **0754.00** | **Optional** in schema |

Edit tests:

P-278 The Total Contribution amount on Schedule H, Line 2a(3)(b) must equal the sum of Lines 2a(1)(A)a, 2a(1)(B)a, 2a(1)(C)a, and Line 2a(2)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrContribIncomeAmt in line 2a(1)(A)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PARTICIPANT-CONTRIB-AMT** | **0755.00** |

| Form Label | Line Number |
|---|---|
| **Participants Contributions** | **2a(1)(B)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ParticipantContribAmt** | **0755.00** | **Optional** in schema |

Edit tests:

P-278 The Total Contribution amount on Schedule H, Line 2a(3)(b) must equal the sum of Lines 2a(1)(A)a, 2a(1)(B)a, 2a(1)(C)a, and Line 2a(2)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ParticipantContribAmt in line 2a(1)(B)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTH-CONTRIB-RCVD-AMT** | **0756.00** |

| Form Label | Line Number |
|---|---|
| **Other Contributions** | **2a(1)(C)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OthContribRcvdAmt** | **0756.00** | **Optional** in schema |

Edit tests:

P-278 The Total Contribution amount on Schedule H, Line 2a(3)(b) must equal the sum of Lines 2a(1)(A)a, 2a(1)(B)a, 2a(1)(C)a, and Line 2a(2)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OthContribRcvdAmt in line 2a(1)(C)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **NON-CASH-CONTRIB-BS-AMT** | **0757.00** |

| Form Label | Line Number |
|---|---|
| **Noncash Contributions** | **2a(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonCashContribBsAmt** | **0757.00** | **Optional** in schema |

Edit tests:

P-278 The Total Contribution amount on Schedule H, Line 2a(3)(b) must equal the sum of Lines 2a(1)(A)a, 2a(1)(B)a, 2a(1)(C)a, and Line 2a(2)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NonCashContribBsAmt in line 2a(2)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-CONTRIB-AMT** | **0758.00** |

| Form Label | Line Number |
|---|---|
| **Total Contributions** | **2a(3)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotContribAmt** | **0758.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-278 | The Total Contribution amount on Schedule H, Line 2a(3)(b) must equal the sum of Lines 2a(1)(A)a, 2a(1)(B)a, 2a(1)(C)a, and Line 2a(2)(a). |
| P-283 | The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotContribAmt in line 2a(3)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2a(1)(A), (B), (C), and line 2a(2) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-BEAR-CASH-AMT** | **0759.00** |

| Form Label | Line Number |
|---|---|
| **Interest-bearing Cash** | **2b(1)(A)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntBearCashAmt** | **0759.00** | **Optional** in schema |

Edit tests:

P-279 The Total Interest amount on Schedule H, Line 2b(1)(G)b must equal the sum of Lines 2b(1)(A)a through 2b(1)(F)a.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntBearCashAmt in line 2b(1)(A)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-ON-GOVT-SEC-AMT** | **0760.00** |

| Form Label | Line Number |
|---|---|
| **U.S. Government Securities** | **2b(1)(B)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntOnGovtSecAmt** | **0760.00** | **Optional** in schema |

Edit tests:

P-279 The Total Interest amount on Schedule H, Line 2b(1)(G)b must equal the sum of Lines 2b(1)(A)a through 2b(1)(F)a.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntOnGovtSecAmt in line 2b(1)(B)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-ON-CORP-DEBT-AMT** | **0761.00** |

| Form Label | Line Number |
|---|---|
| **Corporate Debt Instruments** | **2b(1)(C)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntOnCorpDebtAmt** | **0761.00** | **Optional** in schema |

Edit tests:

P-279 The Total Interest amount on Schedule H, Line 2b(1)(G)b must equal the sum of Lines 2b(1)(A)a through 2b(1)(F)a.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntOnCorpDebtAmt in line 2b(1)(C)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-ON-OTH-LOANS-AMT** | **0762.00** |

| Form Label | Line Number |
|---|---|
| **Loans (Other Than To Participants)** | **2b(1)(D)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntOnOthLoansAmt** | **0762.00** | **Optional** in schema |

Edit tests:

P-279 The Total Interest amount on Schedule H, Line 2b(1)(G)b must equal the sum of Lines 2b(1)(A)a through 2b(1)(F)a.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntOnOthLoansAmt in line 2b(1)(D)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-ON-PARTCP-LOANS-AMT** | **0763.00** |

| Form Label | Line Number |
|---|---|
| **Participant Loans** | **2b(1)(E)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntOnPartcpLoansAmt** | **0763.00** | **Optional** in schema |

Edit tests:

P-279 The Total Interest amount on Schedule H, Line 2b(1)(G)b must equal the sum of Lines 2b(1)(A)a through 2b(1)(F)a.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntOnPartcpLoansAmt in line 2b(1)(E)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INT-ON-OTH-INVST-AMT** | **0764.00** |

| Form Label | Line Number |
|---|---|
| **Other Interest** | **2b(1)(F)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **IntOnOthInvstAmt** | **0764.00** | **Optional** in schema |

Edit tests:

P-279 The Total Interest amount on Schedule H, Line 2b(1)(G)b must equal the sum of Lines 2b(1)(A)a through 2b(1)(F)a.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element IntOnOthInvstAmt in line 2b(1)(F)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOTAL-INTEREST-AMT** | **0765.00** |

| Form Label | Line Number |
|---|---|
| **Total Interest** | **2b(1)(G)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotalInterestAmt** | **0765.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-279 | The Total Interest amount on Schedule H, Line 2b(1)(G)b must equal the sum of Lines 2b(1)(A)a through 2b(1)(F)a. |
| P-283 | The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotalInterestAmt in line 2b(1)(G)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2b(1)(A) through (F) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **DIVND-PREF-STOCK-AMT** | **0766.00** |

| Form Label | Line Number |
|---|---|
| **Preferred Stock** | **2b(2)(A)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DivndPrefStockAmt** | **0766.00** | **Optional** in schema |

Edit tests:

P-280 The Total Dividends amount on Schedule H, Line 2b(2)(D)(b) must equal the sum of Lines 2b(2)(A)(a), 2b(2)(B)(a), and 2b(2)(C)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element DivndPrefStockAmt in line 2b(2)(A)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **DIVND-COMMON-STOCK-AMT** | **0767.00** |

| Form Label | Line Number |
|---|---|
| **Common Stock** | **2b(2)(B)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DivndCommonStockAmt** | **0767.00** | **Optional** in schema |

Edit tests:

P-280 The Total Dividends amount on Schedule H, Line 2b(2)(D)(b) must equal the sum of Lines 2b(2)(A)(a), 2b(2)(B)(a), and 2b(2)(C)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element DivndCommonStockAmt in line 2b(2)(B)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **REGISTERED-INVST-AMT** | **0768.00** |

| Form Label | Line Number |
|---|---|
| **Registered Investment** | **2b(2)(C)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **RegisteredInvstAmt** | **0768.00** | **Optional** in schema |

Edit tests:

P-280 The Total Dividends amount on Schedule H, Line 2b(2)(D)(b) must equal the sum of Lines 2b(2)(A)(a), 2b(2)(B)(a), and 2b(2)(C)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element RegisteredInvstAmt in line 2b(2)(C)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOTAL-DIVIDENDS-AMT** | **0769.00** |

| Form Label | Line Number |
|---|---|
| **Total Dividends** | **2b(2)(D)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotalDividendsAmt** | **0769.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-280 | The Total Dividends amount on Schedule H, Line 2b(2)(D)(b) must equal the sum of Lines 2b(2)(A)(a), 2b(2)(B)(a), and 2b(2)(C)(a). |
| P-283 | The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotalDividendsAmt in line 2b(2)(D)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2b(2)(A), (B), and (C) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOTAL-RENTS-AMT** | **0770.00** |

| Form Label | Line Number |
|---|---|
| **Total Rents** | **2b(3)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotalRentsAmt** | **0770.00** | **Optional** in schema |

Edit tests:

P-283 The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotalRentsAmt in line 2b(3)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **AGGREGATE-PROCEEDS-AMT** | **0771.00** |

| Form Label | Line Number |
|---|---|
| **Aggregate Proceeds** | **2b(4)(A)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AggregateProceedsAmt** | **0771.00** | **Optional** in schema |

Edit tests:

P-281 The Net Gain (Loss) on the sale of assets on Schedule H, Line 2b(4)(C)(b) must equal Lines 2b(4)(A)(a) minus 2b(4)(B)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element AggregateProceedsAmt in line 2b(4)(A)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **AGGREGATE-COSTS-AMT** | **0772.00** |

| Form Label | Line Number |
|---|---|
| **Aggregate Carrying Amount** | **2b(4)(B)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AggregateCostsAmt** | **0772.00** | **Optional** in schema |

Edit tests:

P-281 The Net Gain (Loss) on the sale of assets on Schedule H, Line 2b(4)(C)(b) must equal Lines 2b(4)(A)(a) minus 2b(4)(B)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element AggregateCostsAmt in line 2b(4)(B)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-GAIN-LOSS-SALE-AST-AMT** | **0773.00** |

| Form Label | Line Number |
|---|---|
| **Net Gain/Loss on Sale of Assets** | **2b(4)(C)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotGainLossSaleAstAmt** | **0773.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-281 | The Net Gain (Loss) on the sale of assets on Schedule H, Line 2b(4)(C)(b) must equal Lines 2b(4)(A)(a) minus 2b(4)(B)(a). |
| P-283 | The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotGainLossSaleAstAmt in line 2b(4)(C)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 2b(4)(B) from line 2b(4)(A) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **UNREALZD-APPRCTN-RE-AMT** | **0774.00** |

| Form Label | Line Number |
|---|---|
| **Real Estate Appreciation/Depreciation** | **2b(5)(A)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **UnrealzdApprctnReAmt** | **0774.00** | **Optional** in schema |

Edit tests:

P-282 The Total Unrealized Appreciation of Assets on Schedule H, Line 2b(5)(C)(b) must equal the sum of Line 2b(5)(A)(a) and Line 2b(5)(B)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element UnrealzdApprctnReAmt in line 2b(5)(A)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **UNREALZD-APPRCTN-OTH-AMT** | **0775.00** |

| Form Label | Line Number |
|---|---|
| **Other Appreciation/Depreciation** | **2b(5)(B)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **UnrealzdApprctnOthAmt** | **0775.00** | **Optional** in schema |

Edit tests:

P-282 The Total Unrealized Appreciation of Assets on Schedule H, Line 2b(5)(C)(b) must equal the sum of Line 2b(5)(A)(a) and Line 2b(5)(B)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element UnrealzdApprctnOthAmt in line 2b(5)(B)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-UNREALZD-APPRCTN-AMT** | **0776.00** |

| Form Label | Line Number |
|---|---|
| **Total Unrealized Appreciation of Assets** | **2b(5)(C)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotUnrealzdApprctnAmt** | **0776.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-282 | The Total Unrealized Appreciation of Assets on Schedule H, Line 2b(5)(C)(b) must equal the sum of Line 2b(5)(A)(a) and Line 2b(5)(B)(a). |
| P-283 | The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotUnrealzdApprctnAmt in line 2b(5)(C)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2b(5)(A) and (B) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **GAIN-LOSS-COM-TRUST-AMT** | **0777.00** |

| Form Label | Line Number |
|---|---|
| **Net Investment Gain (Loss) From Common/ Collective Trusts** | **2b(6)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **GainLossComTrustAmt** | **0777.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-283 | The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element GainLossComTrustAmt in line 2b(6)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **GAIN-LOSS-POOL-SEP-AMT** | **0778.00** |

| Form Label | Line Number |
|---|---|
| **Net Investment Gain (Loss) From Pooled-Separate Accounts** | **2b(7)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **GainLossPoolSepAmt** | **0778.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-283 | The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element GainLossPoolSepAmt in line 2b(7)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **GAIN-LOSS-MASTER-TR-AMT** | **0779.00** |

| Form Label | Line Number |
|---|---|
| **Net Investment Gain (Loss) From Master Trust Investment Accounts** | **2b(8)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **GainLossMasterTrAmt** | **0779.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-283 | The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element GainLossMasterTrAmt in line 2b(8)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **GAIN-LOSS-103-12-INVST-AMT** | **0780.00** |

| Form Label | Line Number |
|---|---|
| **Net Investment Gain (Loss) From 103-12 Investment Entities** | **2b(9)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **GainLoss10312InvstAmt** | **0780.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-202A | Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), and/or complete Schedule D Part I. |
| P-202B | Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II. |
| P-283 | The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element GainLoss10312InvstAmt in line 2b(9)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **GAIN-LOSS-REG-INVST-AMT** | **0781.00** |

| Form Label | Line Number |
|---|---|
| **Net Investment Gain (Loss) From Registered Investment Companies** | **2b(10)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **GainLossRegInvstAmt** | **0781.00** | **Optional** in schema |

Edit tests:

P-283 The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element GainLossRegInvstAmt in line 2b(10)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTHER-INCOME-AMT** | **0782.00** |

| Form Label | Line Number |
|---|---|
| **Other Income** | **2c(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OtherIncomeAmt** | **0782.00** | **Optional** in schema |

Edit tests:

P-283 The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OtherIncomeAmt in line 2c(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-INCOME-AMT** | **0783.00** |

| Form Label | Line Number |
|---|---|
| **Total Income** | **2d(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotIncomeAmt** | **0783.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-212 | Form 5500, Line A indicates a DFE, but neither Schedule H Begin Of Year (BOY) Total Assets (Line 1f) nor End Of Year (EOY) Total Assets (Line 1f) nor Total Income (Line 2d) indicate an amount. |
| P-234 | Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| P-283 | The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b). |
| P-289 | Schedule H, Line 2k(b) Net Income must equal Lines 2d(b) minus 2j(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotIncomeAmt in line 2d(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add all income amounts in column (b) and enter total - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **DISTRIB-DRT-PARTCP-AMT** | **0784.00** |

| Form Label | Line Number |
|---|---|
| **Benefit Payments Directly to Participants or Beneficiaries** | **2e(1)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DistribDrtPartcpAmt** | **0784.00** | **Optional** in schema |

Edit tests:

P-286 Total Benefit Payments on Schedule H, Line 2e(4)(b) must equal the sum of Lines 2e(1)(a) through 2e(3)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element DistribDrtPartcpAmt in line 2e(1)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INS-CARRIER-BNFTS-AMT** | **0785.00** |

| Form Label | Line Number |
|---|---|
| **Benefit Payments to Insurance Carriers** | **2e(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InsCarrierBnftsAmt** | **0785.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-285 | Benefit Payments on Schedule H Line 2e(2)(a) (indicating insurance arrangement) equals an amount other than zero, but Form 5500, Line 9b(1) is not checked. |
| P-286 | Total Benefit Payments on Schedule H, Line 2e(4)(b) must equal the sum of Lines 2e(1)(a) through 2e(3)(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element InsCarrierBnftsAmt in line 2e(2)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTH-BNFT-PAYMENT-AMT** | **0786.00** |

| Form Label | Line Number |
|---|---|
| **Other Benefit Payments** | **2e(3)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OthBnftPaymentAmt** | **0786.00** | **Optional** in schema |

Edit tests:

P-286 Total Benefit Payments on Schedule H, Line 2e(4)(b) must equal the sum of Lines 2e(1)(a) through 2e(3)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OthBnftPaymentAmt in line 2e(3)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-DISTRIB-BNFT-AMT** | **0787.00** |

| Form Label | Line Number |
|---|---|
| **Total Benefit Payments** | **2e(4)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotDistribBnftAmt** | **0787.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-286 | Total Benefit Payments on Schedule H, Line 2e(4)(b) must equal the sum of Lines 2e(1)(a) through 2e(3)(a). |
| P-288 | The Total Expenses on Schedule H, Line 2j(b) must equal the sum of Lines 2e(4)(b), 2f(b) through 2h(b) and 2i(5)(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotDistribBnftAmt in line 2e(4)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2e(1) through (3) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-CORRECTIVE-DISTRIB-AMT** | **0788.00** |

| Form Label | Line Number |
|---|---|
| **Total Corrective Distributions** | **2f(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotCorrectiveDistribAmt** | **0788.00** | **Optional** in schema |

Edit tests:

P-288 The Total Expenses on Schedule H, Line 2j(b) must equal the sum of Lines 2e(4)(b), 2f(b) through 2h(b) and 2i(5)(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotCorrectiveDistribAmt in line 2f(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-DEEMED-DISTRIB-PARTCP-LNS-AMT** | **0789.00** |

| Form Label | Line Number |
|---|---|
| **Total Deemed Distributions of Participant Loans** | **2g(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotDeemedDistribPartcpLnsAmt** | **0789.00** | **Optional** in schema |

Edit tests:

P-288 The Total Expenses on Schedule H, Line 2j(b) must equal the sum of Lines 2e(4)(b), 2f(b) through 2h(b) and 2i(5)(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotDeemedDistribPartcpLnsAmt in line 2g(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-INT-EXPENSE-AMT** | **0790.00** |

| Form Label | Line Number |
|---|---|
| **Total Interest Expense** | **2h(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotIntExpenseAmt** | **0790.00** | **Optional** in schema |

Edit tests:

P-288 The Total Expenses on Schedule H, Line 2j(b) must equal the sum of Lines 2e(4)(b), 2f(b) through 2h(b) and 2i(5)(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotIntExpenseAmt in line 2h(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PROFESSIONAL-FEES-AMT** | **0791.00** |

| Form Label | Line Number |
|---|---|
| **Professional Fees** | **2i(1)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ProfessionalFeesAmt** | **0791.00** | **Optional** in schema |

Edit tests:

P-287 The Total Administrative Expenses on Schedule H, Line 2i(5)(b) must equal the sum of Lines 2i(1)(a) through 2i(4)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ProfessionalFeesAmt in line 2i(1)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **CONTRACT-ADMIN-FEES-AMT** | **0792.00** |

| Form Label | Line Number |
|---|---|
| **Contract Administrator Fees** | **2i(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ContractAdminFeesAmt** | **0792.00** | **Optional** in schema |

Edit tests:

P-287 The Total Administrative Expenses on Schedule H, Line 2i(5)(b) must equal the sum of Lines 2i(1)(a) through 2i(4)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ContractAdminFeesAmt in line 2i(2)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **INVST-MGMT-FEES-AMT** | **0793.00** |

| Form Label | Line Number |
|---|---|
| **Investment Advisory and Management Fees** | **2i(3)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InvstMgmtFeesAmt** | **0793.00** | **Optional** in schema |

Edit tests:

P-287 The Total Administrative Expenses on Schedule H, Line 2i(5)(b) must equal the sum of Lines 2i(1)(a) through 2i(4)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element InvstMgmtFeesAmt in line 2i(3)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **OTHER-ADMIN-FEES-AMT** | **0794.00** |

| Form Label | Line Number |
|---|---|
| **Other Administrative Expenses** | **2i(4)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OtherAdminFeesAmt** | **0794.00** | **Optional** in schema |

Edit tests:

P-287 The Total Administrative Expenses on Schedule H, Line 2i(5)(b) must equal the sum of Lines 2i(1)(a) through 2i(4)(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OtherAdminFeesAmt in line 2i(4)(a) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-ADMIN-EXPENSES-AMT** | **0795.00** |

| Form Label | Line Number |
|---|---|
| **Total Administrative Expenses** | **2i(5)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotAdminExpensesAmt** | **0795.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-287 | The Total Administrative Expenses on Schedule H, Line 2i(5)(b) must equal the sum of Lines 2i(1)(a) through 2i(4)(a). |
| P-288 | The Total Expenses on Schedule H, Line 2j(b) must equal the sum of Lines 2e(4)(b), 2f(b) through 2h(b) and 2i(5)(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotAdminExpensesAmt in line 2i(5)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2i(1) through (4) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-EXPENSES-AMT** | **0796.00** |

| Form Label | Line Number |
|---|---|
| **Total Expenses** | **2j(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotExpensesAmt** | **0796.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-288 | The Total Expenses on Schedule H, Line 2j(b) must equal the sum of Lines 2e(4)(b), 2f(b) through 2h(b) and 2i(5)(b). |
| P-289 | Schedule H, Line 2k(b) Net Income must equal Lines 2d(b) minus 2j(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotExpensesAmt in line 2j(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add all expense amounts in column (b) and enter total - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **NET-INCOME-AMT** | **0797.00** |

| Form Label | Line Number |
|---|---|
| **Net Income (Loss)** | **2k(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NetIncomeAmt** | **0797.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| 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-277A | The Net Assets End of Year Amount on Schedule H, Line 1l(b) must equal the sum of Lines 1l(a), 2k(b) and 2l(1)(b) minus 2l(2)(b). |
| P-289 | Schedule H, Line 2k(b) Net Income must equal Lines 2d(b) minus 2j(b). |
| P-362 | Accountant's Opinion is not attached, and end of year (EOY) total assets (Schedule H, Lines 1f (b) is zero or blank and EOY total liabilities (Schedule H, Lines 1k(b)) is zero or blank and Net Income (Schedule H, Line 2(k)) is not blank and Form 5500 Box B (final filing) is checked. Note: A filer is still required to have an accountant's opinion for a final filing. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NetIncomeAmt in line 2k(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 2j from line 2d - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-TRANSFERS-TO-AMT** | **0798.00** |

| Form Label | Line Number |
|---|---|
| **Total Transfers of Assets To This Plan** | **2l(1)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotTransfersToAmt** | **0798.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-277A | The Net Assets End of Year Amount on Schedule H, Line 1l(b) must equal the sum of Lines 1l(a), 2k(b) and 2l(1)(b) minus 2l(2)(b). |
| P-373 | Schedule H, Part IV, Line 5b(1), 5b(2) and/or 5b(3) is blank and you have indicated on Schedule H, Part II, Line 2l(2) that you transferred assets/liabilities from the plan. Please review your responses to Lines 2l(2) and 5b of the Schedule H and provide the corrected information. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotTransfersToAmt in line 2l(1)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TOT-TRANSFERS-FROM-AMT** | **0799.00** |

| Form Label | Line Number |
|---|---|
| **Total Transfers of Assets From This Plan** | **2l(2)(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotTransfersFromAmt** | **0799.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-277A | The Net Assets End of Year Amount on Schedule H, Line 1l(b) must equal the sum of Lines 1l(a), 2k(b) and 2l(1)(b) minus 2l(2)(b). |
| P-290 | Schedule H, Line 21(2)(b) indicates a transfer amount greater than $5000, but Schedule H, Line 5b(1) is blank. |
| P-373 | Schedule H, Part IV, Line 5b(1), 5b(2) and/or 5b(3) is blank and you have indicated on Schedule H, Part II, Line 2l(2) that you transferred assets/liabilities from the plan. Please review your responses to Lines 2l(2) and 5b of the Schedule H and provide the corrected information. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotTransfersFromAmt in line 2l(2)(b) of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **ACCTNT-OPINION-TYPE-CD** | **0800.00** |

| Form Label | Line Number |
|---|---|
| **Opinion Attached -Type** | **3a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AcctntOpinionTypeCd** | **0800.00** | **Optional** in schema |

Valid values: 1=Unqualified; 2=Qualified; 3=Disclaimer; 4=Adverse.

Edit tests:

| | |
|---|---|
| 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-292 | Schedule H Lines 3a, 3b, 3c(1) and 3c(2) must be completed when an Accountant's Opinion is attached. Review your responses to Schedule H, Part III. |
| P-293 | Review your response to Schedule H, Part III. If Line 3b is checked "yes" then Line 3a(3) should be checked. If Line 3b is checked "no" then any other box except 3a(3) should be checked. |

Schema Info: Type Enum1To4Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To4Type - simpleType [enum values 1,2,3,4]

Base: StringType

Restrictions: Enumerations: 1, 2, 3, 4,

Acknowledgment Error Message:The value for the XML element AcctntOpinionTypeCd in line 3a of Schedule H is invalid for the datatype Enum1To4Type. Valid values for this datatype include 1, 2, 3, or 4.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **ACCT-PERFORMED-LTD-AUDIT-IND** | **0801.00** |

| Form Label | Line Number |
|---|---|
| **Accountant Performed a Limited Scope Audit - Check Box** | **3b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AcctPerformedLtdAuditInd** | **0801.00** | **Optional** in schema |

Valid values: 1 = Yes; 2 = No.

Edit tests:

| | |
|---|---|
| P-292 | Schedule H Lines 3a, 3b, 3c(1) and 3c(2) must be completed when an Accountant's Opinion is attached. Review your responses to Schedule H, Part III. |
| P-293 | Review your response to Schedule H, Part III. If Line 3b is checked "yes" then Line 3a(3) should be checked. If Line 3b is checked "no" then any other box except 3a(3) should be checked. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element AcctPerformedLtdAuditInd in line 3b of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **ACCOUNTANT-FIRM-NAME** | **0802.00** |

| Form Label | Line Number |
|---|---|
| **Name of Accountant or Accounting Firm** | **3c(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AccountantFirmName** | **0802.00** | **Optional** in schema |

Edit tests:

P-292 Schedule H Lines 3a, 3b, 3c(1) and 3c(2) must be completed when an Accountant's Opinion is attached. Review your responses to Schedule H, Part III.

Schema Info: Type FirmNameType minOccurs= 0; maxOccurs= 1

Type Info: FirmNameType - simpleType [35 char, letters, digits, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=35 Patterns: [A-Za-z0-9]( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

Acknowledgment Error Message:The value for the XML element AccountantFirmName in line 3c(1) of Schedule H is invalid for the datatype FirmNameType. Valid values for this datatype include strings up to 35 characters, including letters, numerals, single space, comma, hyphen, period, slash, percent, ampersand, apostrophe, parenthesis, asterisk, @. Must start with letter or digit. Leading space, trailing space, multiple adjacent spaces and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **ACCOUNTANT-FIRM-EIN** | **0803.00** |

| Form Label | Line Number |
|---|---|
| **EIN of Accountant or Accounting Firm** | **3c(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AccountantFirmEIN** | **0803.00** | **Optional** in schema |

Edit tests:

P-292 Schedule H Lines 3a, 3b, 3c(1) and 3c(2) must be completed when an Accountant's Opinion is attached. Review your responses to Schedule H, Part III.

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

Acknowledgment Error Message: The value for the XML element AccountantFirmEIN in line 3c(2) of Schedule H is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **ACCT-OPIN-NOT-ON-FILE-IND** | **0804.00** |

| Form Label | Line Number |
|---|---|
| **Opinion Not Attached - Reason** | **3d-REASON** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AcctOpinNotOnFileInd** | **0804.00** | **Optional** in schema |

Valid values: 1 = This form is filed for a CCT, PSA, or MTIA; 2 = Opinion will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Edit tests:

| | |
|---|---|
| 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-205 | Accountant's Opinion (Attachments/AccountantOpinion) 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-360 | Schedule H, Line 3d(1) is checked, but Form 5500, Part I, Line A (DFE-Specify) does not contain "C", "M", or "P". |
| P-362 | Accountant's Opinion is not attached, and end of year (EOY) total assets (Schedule H, Lines 1f (b) is zero or blank and EOY total liabilities (Schedule H, Lines 1k(b)) is zero or blank and Net Income (Schedule H, Line 2(k)) is not blank and Form 5500 Box B (final filing) is checked. Note: A filer is still required to have an accountant's opinion for a final filing. |

Schema Info: Type AcctOpinNotOnFileIndType minOccurs= 0; maxOccurs= 1

Type Info: AcctOpinNotOnFileIndType - simpleType [enum values 1 (Schedule H is filed for a CCT, PSA, or MTIA) or 2 (Opinion will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50)]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message: The value for the XML element AcctOpinNotOnFileInd in line 3d-REASON of Schedule H is invalid for the datatype AcctOpinNotOnFileIndType. Valid values for this datatype include either '1' (Schedule H is filed for a CCT, PSA, or MTIA) or '2' (Opinion will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **FAIL-TRANSMIT-CONTRIB-IND** | **0805.00** |

| Form Label | Line Number |
|---|---|
| **Fail To Transmit Contributions Timely** | **4a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailTransmitContribInd** | **0805.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-297 | Schedule H, Line 4a cannot be blank. |
| P-298 | Schedule H Line 4a is checked "yes," but an amount greater than zero is not provided for Line 4a-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element FailTransmitContribInd in line 4a of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **FAIL-TRANSMIT-CONTRIB-AMT** | **0806.00** |

| Form Label | Line Number |
|---|---|
| **Fail To Transmit Contributions Timely - Amount** | **4a-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailTransmitContribAmt** | **0806.00** | **Optional** in schema |

Edit tests:

P-298 Schedule H Line 4a is checked "yes," but an amount greater than zero is not provided for Line 4a-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element FailTransmitContribAmt in line 4a-AMOUNT of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **LOANS-IN-DEFAULT-IND** | **0807.00** |

| Form Label | Line Number |
|---|---|
| **Loans In Default or Uncollectible** | **4b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LoansInDefaultInd** | **0807.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-299 | Schedule H, Line 4b cannot be blank. |
| P-300 | Schedule H, Line 4b is checked "yes," but Schedule G is not provided. |
| P-301 | Schedule H, Line 4b is checked "yes," but an amount greater than zero is not provided for Line 4b-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element LoansInDefaultInd in line 4b of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **LOANS-IN-DEFAULT-AMT** | **0808.00** |

| Form Label | Line Number |
|---|---|
| **Loans In Default or Uncollectible - Amount** | **4b-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LoansInDefaultAmt** | **0808.00** | **Optional** in schema |

Edit tests:

P-301 Schedule H, Line 4b is checked "yes," but an amount greater than zero is not provided for Line 4b-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element LoansInDefaultAmt in line 4b-AMOUNT of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **LEASES-IN-DEFAULT-IND** | **0809.00** |

| Form Label | Line Number |
|---|---|
| **Leases In Default or Uncollectible** | **4c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesInDefaultInd** | **0809.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-302 | Schedule H, Line 4c cannot be blank. |
| P-303 | Schedule H, Line 4c is checked "yes," but Schedule G is not provided. |
| P-304 | Schedule H, Line 4c is checked "yes," but an amount greater than zero was not provided for Line 4c-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element LeasesInDefaultInd in line 4c of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **LEASES-IN-DEFAULT-AMT** | **0810.00** |

| Form Label | Line Number |
|---|---|
| **Leases In Default or Uncollectible - Amount** | **4c-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesInDefaultAmt** | **0810.00** | **Optional** in schema |

Edit tests:

P-304 Schedule H, Line 4c is checked "yes," but an amount greater than zero was not provided for Line 4c-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element LeasesInDefaultAmt in line 4c-AMOUNT of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PARTY-IN-INT-NOT-RPTD-IND** | **0811.00** |

| Form Label | Line Number |
|---|---|
| **Engage In Non-exempt Transactions With PII** | **4d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartyInIntNotRptdInd** | **0811.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-305 | Schedule H, Line 4d cannot be blank. |
| P-306 | Schedule H, Line 4d is checked "yes," but Schedule G is not provided. |
| P-307 | Schedule H, Line 4d is checked "yes," but an amount greater than zero is not provided for Line 4d-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PartyInIntNotRptdInd in line 4d of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PARTY-IN-INT-NOT-RPTD-AMT** | **0812.00** |

| Form Label | Line Number |
|---|---|
| **Engage In Non-exempt Transactions With PII - Amount** | **4d-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartyInIntNotRptdAmt** | **0812.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-307 | Schedule H, Line 4d is checked "yes," but an amount greater than zero is not provided for Line 4d-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PartyInIntNotRptdAmt in line 4d-AMOUNT of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PLAN-INS-FDLTY-BOND-IND** | **0813.00** |

| Form Label | Line Number |
|---|---|
| **Plan Covered By A Fidelity Bond** | **4e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanInsFdltyBondInd** | **0813.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-308 | Schedule H, Line 4e cannot be blank. |
| P-309 | Schedule H, Line 4e is checked "yes," but an amount greater than zero is not provided for Line 4e-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PlanInsFdltyBondInd in line 4e of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PLAN-INS-FDLTY-BOND-AMT** | **0814.00** |

| Form Label | Line Number |
|---|---|
| **Plan Covered By A Fidelity Bond - Amount** | **4e-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanInsFdltyBondAmt** | **0814.00** | **Optional** in schema |

Edit tests:

P-309 Schedule H, Line 4e is checked "yes," but an amount greater than zero is not provided for Line 4e-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PlanInsFdltyBondAmt in line 4e-AMOUNT of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **LOSS-DISCV-DUR-YEAR-IND** | **0815.00** |

| Form Label | Line Number |
|---|---|
| **Loss Caused by Fraud or Dishonesty** | **4f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LossDiscvDurYearInd** | **0815.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-310 | Schedule H, Line 4f cannot be blank. |
| P-311 | Schedule H, Line 4f is checked "yes," but an amount greater than zero is not provided for Line 4f-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element LossDiscvDurYearInd in line 4f of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **LOSS-DISCV-DUR-YEAR-AMT** | **0816.00** |

| Form Label | Line Number |
|---|---|
| **Loss Caused by Fraud or Dishonesty - Amount** | **4f-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LossDiscvDurYearAmt** | **0816.00** | **Optional** in schema |

Edit tests:

P-311 Schedule H, Line 4f is checked "yes," but an amount greater than zero is not provided for Line 4f-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element LossDiscvDurYearAmt in line 4f-AMOUNT of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **ASSET-UNDETERM-VAL-IND** | **0817.00** |

| Form Label | Line Number |
|---|---|
| **Asset Value Not Readily Determined** | **4g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AssetUndetermValInd** | **0817.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-312 | Schedule H, Line 4g cannot be blank. |
| P-313 | Schedule H, Line 4g is checked "yes," but Line 4g-Amount is blank. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element AssetUndetermValInd in line 4g of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **ASSET-UNDETERM-VAL-AMT** | **0818.00** |

| Form Label | Line Number |
|---|---|
| **Asset Value Not Readily Determined - Amount** | **4g-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AssetUndetermValAmt** | **0818.00** | **Optional** in schema |

Edit tests:

P-313 Schedule H, Line 4g is checked "yes," but Line 4g-Amount is blank.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element AssetUndetermValAmt in line 4g-AMOUNT of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **NON-CASH-CONTRIB-IND** | **0819.00** |

| Form Label | Line Number |
|---|---|
| **Non-cash Contribution Values Not Readily Determinable On An Established Market** | **4h** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonCashContribInd** | **0819.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-314 | Schedule H, Line 4h cannot be blank. |
| P-315 | Schedule H, Line 4h is checked "yes," but an amount greater than zero is not provided for Line 4h-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element NonCashContribInd in line 4h of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **NON-CASH-CONTRIB-AMT** | **0820.00** |

| Form Label | Line Number |
|---|---|
| **Non-cash Contribution Values Not Readily Determinable On An Established Market - Amount** | **4h-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonCashContribAmt** | **0820.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-315 | Schedule H, Line 4h is checked "yes," but an amount greater than zero is not provided for Line 4h-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NonCashContribAmt in line 4h-AMOUNT of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **AST-HELD-INVST-IND** | **0821.00** |

| Form Label | Line Number |
|---|---|
| **Plan Have Assets Held For Investment** | **4i** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AstHeldInvstInd** | **0821.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-316 | Schedule H, Line 4i cannot be blank. |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |
| P-361 | Schedule H, Line 4i (assets held for investments) is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element AstHeldInvstInd in line 4i of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **FIVE-PRCNT-TRANS-IND** | **0822.00** |

| Form Label | Line Number |
|---|---|
| **Plan Transactions Or Series Of Transactions In Excess of 5%** | **4j** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FivePrcntTransInd** | **0822.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-318 | Schedule H, Line 4j cannot be blank. |
| P-319 | Schedule H, Line 4j is checked "yes," but a 5% Transaction Schedule ([AttachmentTypeCode='FivePrcntTrans']) is not attached. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element FivePrcntTransInd in line 4j of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **ALL-PLAN-AST-DISTRIB-IND** | **0823.00** |

| Form Label | Line Number |
|---|---|
| **All Plan Assets Distributed to Participants** | **4k** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AllPlanAstDistribInd** | **0823.00** | **Optional** in schema |

Edit tests:

P-320 Schedule H, Line 4k cannot be blank.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element AllPlanAstDistribInd in line 4k of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **FAIL-PROVIDE-BENEFIT-DUE-IND** | **0824.00** |

| Form Label | Line Number |
|---|---|
| **Fail to provide benefit due** | **4l** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailProvideBenefitDueInd** | **0824.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-363 | Schedule H, Line 4l cannot be blank. |
| P-364 | Schedule H, Line 4l is checked "Yes," but an amount greater than zero is not indicated for Line 4l-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element FailProvideBenefitDueInd in line 4l of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **FAIL-PROVIDE-BENEFIT-DUE-AMT** | **0825.00** |

| Form Label | Line Number |
|---|---|
| **Fail to provide benefit due amount** | **4l - Amount** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailProvideBenefitDueAmt** | **0825.00** | **Optional** in schema |

Edit tests:

P-364 Schedule H, Line 4l is checked "Yes," but an amount greater than zero is not indicated for Line 4l-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element FailProvideBenefitDueAmt in line 4l - Amount of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PLAN-BLACKOUT-PERIOD-IND** | **0826.00** |

| Form Label | Line Number |
|---|---|
| **Plan blackout period** | **4m** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanBlackoutPeriodInd** | **0826.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-365 | Schedule H, Line 4n cannot be blank when Line 4m is checked "yes." |
| X-121 | Schedule H, Line 4m cannot be blank. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PlanBlackoutPeriodInd in line 4m of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **COMPLY-BLACKOUT-NOTICE-IND** | **0827.00** |

| Form Label | Line Number |
|---|---|
| **Comply blackout notice** | **4n** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ComplyBlackoutNoticeInd** | **0827.00** | **Optional** in schema |

Edit tests:

P-365 Schedule H, Line 4n cannot be blank when Line 4m is checked "yes."

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ComplyBlackoutNoticeInd in line 4n of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TRUST-INCUR-UNREL-TAX-INCOME-IND** | **0827.01** |

| Form Label | Line Number |
|---|---|
| **Trust Incur Unrelated Tax Income** | **4o** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustIncurUnrelTaxIncomeInd** | **0827.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-172 | Schedule H, Line 4o should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Schedule H. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Schedule H or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Schedule H, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties. |
| I-173 | Schedule H, Line 4o is checked "yes," but an amount greater than zero is not entered on Line 4o-Amount. |

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element TrustIncurUnrelTaxIncomeInd in line 4o of Schedule H is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **TRUST-INCUR-UNREL-TAX-INCOME-AMT** | **0827.02** |

| Form Label | Line Number |
|---|---|
| **Trust Incur Unrelated Tax Income Amount** | **4o - Amount** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustIncurUnrelTaxIncomeAmt** | **0827.02** | **Optional** in schema |

Edit tests:

I-173 Schedule H, Line 4o is checked "yes," but an amount greater than zero is not entered on Line 4o-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TrustIncurUnrelTaxIncomeAmt in line 4o - Amount of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **IN-SERVICE-DISTRIB-IND** | **0827.03** |

| Form Label | Line Number |
|---|---|
| **In Service Distributions** | **4p** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InServiceDistribInd** | **0827.03** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-196 | Schedule H, Line 4p should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Schedule H. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Schedule H or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Schedule H, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties. |
| I-199 | Schedule H, Line 4p is checked "yes," but an amount greater than zero is not entered on Line 4p-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element InServiceDistribInd in line 4p of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **IN-SERVICE-DISTRIB-AMT** | **0827.04** |

| Form Label | Line Number |
|---|---|
| **In Service Distributions Amt** | **4p - Amount** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InServiceDistribAmt** | **0827.04** | **Optional** in schema |

Edit tests:

I-199 Schedule H, Line 4p is checked "yes," but an amount greater than zero is not entered on Line 4p-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element InServiceDistribAmt in line 4p - Amount of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **RES-TERM-PLAN-ADPT-IND** | **0828.00** |

| Form Label | Line Number |
|---|---|
| **Resolution To Terminate Adopted** | **5a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ResTermPlanAdptInd** | **0828.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| B-725MB | You have attached a Schedule MB for a plan that has not indicated a resolution to terminate on Schedule H, Line 5a. However, Schedule MB, Line 8b(2) is not checked "Yes" indicating a Schedule of Active Participants is required although active participants are reported on the Form 5500, Line 6a(2) and the Schedule MB, Line 2b(3)(c)(1). Review the instructions for Schedule MB, Line 8b(2) and make any necessary corrections. |
| I-123 | Schedule R, Part II, Lines 6a and 6b are blank and Form 5500, Line 8a contains "2B" or "2C." |
| I-154MB | Schedule MB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A multiemployer plan is checked. |
| I-154SB | Schedule SB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A, single-employer plan or multiple-employer plan is checked. |
| P-372 | Schedule H, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ResTermPlanAdptInd in line 5a of Schedule H is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **RES-TERM-PLAN-ADPT-AMT** | **0829.00** |

| Form Label | Line Number |
|---|---|
| **Resolution To Terminate Adopted - Amount** | **5a-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ResTermPlanAdptAmt** | **0829.00** | **Optional** in schema |

Edit tests:

P-372 Schedule H, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ResTermPlanAdptAmt in line 5a-AMOUNT of Schedule H is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PLAN-TRANSFER-NAME** | **0830.00** |

| Form Label | Line Number |
|---|---|
| **Transfer Name 1** | **5b(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanTransfer/TransferName** | **0830.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-290 | Schedule H, Line 21(2)(b) indicates a transfer amount greater than $5000, but Schedule H, Line 5b(1) is blank. |
| P-321 | A Plan Name, EIN, and PN must be provided for each Plan Transfer listed in Schedule H Line 5b. |
| P-372 | Schedule H, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount. |
| P-373 | Schedule H, Part IV, Line 5b(1), 5b(2) and/or 5b(3) is blank and you have indicated on Schedule H, Part II, Line 2l(2) that you transferred assets/liabilities from the plan. Please review your responses to Lines 2l(2) and 5b of the Schedule H and provide the corrected information. |

Schema Info: Type PlanNameType minOccurs= 0; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

ParentInfo: PlanTransfer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PlanTransfer/TransferName in line 5b(1) of Schedule H is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PLAN-TRANSFER-EIN** | **0831.00** |

| Form Label | Line Number |
|---|---|
| **Transfer EIN 1** | **5b(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanTransfer/TransferEIN** | **0831.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| J-501 | Form 5500, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Schedule H, Part IV, Line 5b(2)-EIN(s) and 5b(3)-PN(s) or the Schedule I, Part II, Line 5b(2)-EIN(s) and Line 5b (3)-PN(s). Assets and/or Liabilities cannot be transferred to the same plan. |
| P-321 | A Plan Name, EIN, and PN must be provided for each Plan Transfer listed in Schedule H Line 5b. |
| P-372 | Schedule H, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount. |
| P-373 | Schedule H, Part IV, Line 5b(1), 5b(2) and/or 5b(3) is blank and you have indicated on Schedule H, Part II, Line 2l(2) that you transferred assets/liabilities from the plan. Please review your responses to Lines 2l(2) and 5b of the Schedule H and provide the corrected information. |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: PlanTransfer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PlanTransfer/TransferEIN in line 5b(2) of Schedule H is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **PLAN-TRANSFER-PN** | **0832.00** |
| Form Label | Line Number | |
| **Transfer PN 1** | **5b(3)** | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanTransfer/TransferPlanNum** | **0832.00** | **Optional** in schema |

Valid values: 001-999

Edit tests:

| | |
|---|---|
| J-501 | Form 5500, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Schedule H, Part IV, Line 5b(2)-EIN(s) and 5b(3)-PN(s) or the Schedule I, Part II, Line 5b(2)-EIN(s) and Line 5b (3)-PN(s). Assets and/or Liabilities cannot be transferred to the same plan. |
| P-321 | A Plan Name, EIN, and PN must be provided for each Plan Transfer listed in Schedule H Line 5b. |
| P-372 | Schedule H, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount. |
| P-373 | Schedule H, Part IV, Line 5b(1), 5b(2) and/or 5b(3) is blank and you have indicated on Schedule H, Part II, Line 2l(2) that you transferred assets/liabilities from the plan. Please review your responses to Lines 2l(2) and 5b of the Schedule H and provide the corrected information. |

Schema Info: Type PNType minOccurs= 0; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

ParentInfo: PlanTransfer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PlanTransfer/TransferPlanNum in line 5b(3) of Schedule H is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **FDCRY-TRUST-NAME** | **0832.01** |

| Form Label | Line Number |
|---|---|
| **Name of Trust** | **6a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustName** | **0832.01** | **Optional** in schema |

Edit tests:

I-167 Either a trust EIN was entered on Schedule H, Line 6b but no trust name was entered on Line 6a or a trust name was entered on Line 6a, but the trust EIN was not provided.

Schema Info: Type PlanNameType minOccurs= 0; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

Acknowledgment Error Message:The value for the XML element TrustName in line 6a of Schedule H is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **FDCRY-TRUST-EIN** | **0832.02** |
| Form Label | Line Number | |
| **Trust's EIN** | **6b** | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustEIN** | **0832.02** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-167 | Either a trust EIN was entered on Schedule H, Line 6b but no trust name was entered on Line 6a or a trust name was entered on Line 6a, but the trust EIN was not provided. |
| I-177 | Either a Trust EIN was entered on Schedule H, Line 6b but no trustee or custodian name was entered on Line 6c, or a trustee or custodian name was entered on Line 6c but the Trust EIN was not provided on Line 6b. |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

Acknowledgment Error Message:The value for the XML element TrustEIN in line 6b of Schedule H is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **COVERED-PBGC-INSURANCE-IND** | **0832.03** |

| Form Label | Line Number |
|---|---|
| **Covered under PBGC Insurance Program** | **5c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CoveredPBGCInsuranceInd** | **0832.03** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-624SB | Schedule SB, Line 22 contains a value less than 25. This is not in the normally expected range for this item. |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| B-710 | Schedule H, Line 5c or Schedule I, Line 5c is blank and Form 5500, Line 8a contains "1x" (Defined Benefit plan). Please review the characteristics codes in Line 8a of the Form 5500 or complete the coverage question in Line 5c of the Schedule H or Schedule I. |

Schema Info: Type YesNoNotDetermType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNotDetermType - simpleType [boolean string, 1=yes, 2=no, 3=Not determinable]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element CoveredPBGCInsuranceInd in line 5c of Schedule H is invalid for the datatype YesNoNotDetermType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (Not determinable).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **FDCRY-TRUSTEE-CUST-NAME** | **0832.04** |

| Form Label | Line Number |
|---|---|
| **Trustee/Custodian Name** | **6c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrusteeCustName** | **0832.04** | **Optional** in schema |

Edit tests:

I-177 Either a Trust EIN was entered on Schedule H, Line 6b but no trustee or custodian name was entered on Line 6c, or a trustee or custodian name was entered on Line 6c but the Trust EIN was not provided on Line 6b.

Schema Info: Type PlanNameType minOccurs= 0; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

Acknowledgment Error Message:The value for the XML element TrusteeCustName in line 6c of Schedule H is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **FDCRY-TRUSTEE-CUST-PHONE-NUM** | **0832.05** |

| Form Label | Line Number |
|---|---|
| **Trustee/Custodian Telephone Number** | **6d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrusteeCustPhoneNum** | **0832.05** | **Optional** in schema |

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

Acknowledgment Error Message:The value for the XML element TrusteeCustPhoneNum in line 6d of Schedule H is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule H** | **FDCRY-TRUSTEE-CUST-PHONE-NUM-FOREIGN** | **0832.06** |

| Form Label | Line Number |
|---|---|
| **Trustee/Custodian Telephone Number (Foreign)** | **6d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrusteeCustForeignPhoneNum** | **0832.06** | **Optional** in schema |

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

Acknowledgment Error Message:The value for the XML element TrusteeCustForeignPhoneNum in line 6d of Schedule H is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-TOT-ASSETS-BOY-AMT** | **0833.00** |

| Form Label | Line Number |
|---|---|
| **Total Plan Assets - BOY** | **1a(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotAssetsBoyAmt** | **0833.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-234 | Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| P-328 | Schedule I, Line 1c(a) Net Assets must equal Lines 1a(a) minus 1b(a). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotAssetsBoyAmt in line 1a(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-TOT-LIABILITIES-BOY-AMT** | **0834.00** |

| Form Label | Line Number |
|---|---|
| **Total Plan Liabilities - BOY** | **1b(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotLiabilitiesBoyAmt** | **0834.00** | **Optional** in schema |

Edit tests:

P-328 Schedule I, Line 1c(a) Net Assets must equal Lines 1a(a) minus 1b(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotLiabilitiesBoyAmt in line 1b(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-NET-ASSETS-BOY-AMT** | **0835.00** |

| Form Label | Line Number |
|---|---|
| **Net Plan Assets - BOY** | **1c(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NetAssetsBoyAmt** | **0835.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| P-328 | Schedule I, Line 1c(a) Net Assets must equal Lines 1a(a) minus 1b(a). |
| P-330A | Net Assets End of Year Amount on Schedule I, Line 1c(b) must equal the sum of Lines 1c(a), 2k (b) and 2l(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NetAssetsBoyAmt in line 1c(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 1b from line 1a - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-TOT-ASSETS-EOY-AMT** | **0836.00** |

| Form Label | Line Number |
|---|---|
| **Total Plan Assets - EOY** | **1a(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotAssetsEoyAmt** | **0836.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-234 | Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| P-329 | Schedule I, Line 1a(b) is less than the sum of Lines 3a-Amount through 3g-Amount. The Total Amount of Specific Assets cannot be greater than end of year Total Assets. |
| P-330 | Schedule I, Line 1c(b) Net Assets must equal Lines 1a(b) minus 1b(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotAssetsEoyAmt in line 1a(b) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-TOT-LIABILITIES-EOY-AMT** | **0837.00** |

| Form Label | Line Number |
|---|---|
| **Total Plan Liabilities - EOY** | **1b(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotLiabilitiesEoyAmt** | **0837.00** | **Optional** in schema |

Edit tests:

P-330 Schedule I, Line 1c(b) Net Assets must equal Lines 1a(b) minus 1b(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotLiabilitiesEoyAmt in line 1b(b) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-NET-ASSETS-EOY-AMT** | **0838.00** |

| Form Label | Line Number |
|---|---|
| **Net Plan Assets - EOY** | **1c(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NetAssetsEoyAmt** | **0838.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-330 | Schedule I, Line 1c(b) Net Assets must equal Lines 1a(b) minus 1b(b). |
| P-330A | Net Assets End of Year Amount on Schedule I, Line 1c(b) must equal the sum of Lines 1c(a), 2k (b) and 2l(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NetAssetsEoyAmt in line 1c(b) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract line 1b from line 1a - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-EMPLR-CONTRIB-INCOME-AMT** | **0839.00** |

| Form Label | Line Number |
|---|---|
| **Employers Contributions Received** | **2a(1)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrContribIncomeAmt** | **0839.00** | **Optional** in schema |

Edit tests:

P-331 Schedule I, Line 2d(b) Total income must equal the sum of Lines 2a(1)(a) through 2a(3)(a), 2b (a), and 2c(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrContribIncomeAmt in line 2a(1)(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PARTICIPANT-CONTRIB-AMT** | **0840.00** |

| Form Label | Line Number |
|---|---|
| **Participants Contributions Received** | **2a(2)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ParticipantContribAmt** | **0840.00** | **Optional** in schema |

Edit tests:

P-331 Schedule I, Line 2d(b) Total income must equal the sum of Lines 2a(1)(a) through 2a(3)(a), 2b (a), and 2c(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ParticipantContribAmt in line 2a(2)(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-OTH-CONTRIB-RCVD-AMT** | **0841.00** |

| Form Label | Line Number |
|---|---|
| **Other Contributions** | **2a(3)(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OthContribRcvdAmt** | **0841.00** | **Optional** in schema |

Edit tests:

P-331 Schedule I, Line 2d(b) Total income must equal the sum of Lines 2a(1)(a) through 2a(3)(a), 2b (a), and 2c(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OthContribRcvdAmt in line 2a(3)(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-NON-CASH-CONTRIB-BS-AMT** | **0842.00** |

| Form Label | Line Number |
|---|---|
| **Noncash Contributions** | **2b(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonCashContribBsAmt** | **0842.00** | **Optional** in schema |

Edit tests:

P-331 Schedule I, Line 2d(b) Total income must equal the sum of Lines 2a(1)(a) through 2a(3)(a), 2b (a), and 2c(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NonCashContribBsAmt in line 2b(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-OTHER-INCOME-AMT** | **0843.00** |

| Form Label | Line Number |
|---|---|
| **Other Income** | **2c(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OtherIncomeAmt** | **0843.00** | **Optional** in schema |

Edit tests:

P-331 Schedule I, Line 2d(b) Total income must equal the sum of Lines 2a(1)(a) through 2a(3)(a), 2b (a), and 2c(a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OtherIncomeAmt in line 2c(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-TOT-INCOME-AMT** | **0844.00** |

| Form Label | Line Number |
|---|---|
| **Total Income Received or Receivable (Including Contributions)** | **2d(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotIncomeAmt** | **0844.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-234 | Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated. |
| P-235 | Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part(s) I and/or II. |
| P-331 | Schedule I, Line 2d(b) Total income must equal the sum of Lines 2a(1)(a) through 2a(3)(a), 2b (a), and 2c(a). |
| P-333 | The Net Income on Schedule I, Line 2k(b) must equal Lines 2d(b) minus 2j(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotIncomeAmt in line 2d(b) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2a(1), 2a(2), 2a(3), 2b, and 2c) - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-TOT-DISTRIB-BNFT-AMT** | **0845.00** |

| Form Label | Line Number |
|---|---|
| **Benefits Paid** | **2e(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotDistribBnftAmt** | **0845.00** | **Optional** in schema |

Edit tests:

P-332 The Total Expenses amount on Schedule I, Line 2j(b) must equal the sum of Lines 2e(a) through 2i (a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotDistribBnftAmt in line 2e(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-CORRECTIVE-DISTRIB-AMT** | **0846.00** |

| Form Label | Line Number |
|---|---|
| **Corrective Distributions** | **2f(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CorrectiveDistribAmt** | **0846.00** | **Optional** in schema |

Edit tests:

P-332 The Total Expenses amount on Schedule I, Line 2j(b) must equal the sum of Lines 2e(a) through 2i (a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element CorrectiveDistribAmt in line 2f(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-DEEMED-DSTRB-PARTCP-LN-AMT** | **0847.00** |

| Form Label | Line Number |
|---|---|
| **Deemed Distributions of Participants Loans** | **2g(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DeemedDstrbPartcpLnAmt** | **0847.00** | **Optional** in schema |

Edit tests:

P-332 The Total Expenses amount on Schedule I, Line 2j(b) must equal the sum of Lines 2e(a) through 2i (a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element DeemedDstrbPartcpLnAmt in line 2g(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-ADMIN-SRVC-PROVIDERS-AMT** | **0848.00** |

| Form Label | Line Number |
|---|---|
| **Administrative Service Providers** | **2h(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSrvcProvidersAmt** | **0848.00** | **Optional** in schema |

Edit tests:

P-332 The Total Expenses amount on Schedule I, Line 2j(b) must equal the sum of Lines 2e(a) through 2i (a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element AdminSrvcProvidersAmt in line 2h(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-OTH-EXPENSES-AMT** | **0849.00** |

| Form Label | Line Number |
|---|---|
| **Other Expenses** | **2i(a)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OthExpensesAmt** | **0849.00** | **Optional** in schema |

Edit tests:

P-332 The Total Expenses amount on Schedule I, Line 2j(b) must equal the sum of Lines 2e(a) through 2i (a).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OthExpensesAmt in line 2i(a) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-TOT-EXPENSES-AMT** | **0850.00** |

| Form Label | Line Number |
|---|---|
| **Total Expenses (Including Benefits Paid)** | **2j(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotExpensesAmt** | **0850.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-332 | The Total Expenses amount on Schedule I, Line 2j(b) must equal the sum of Lines 2e(a) through 2i (a). |
| P-333 | The Net Income on Schedule I, Line 2k(b) must equal Lines 2d(b) minus 2j(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotExpensesAmt in line 2j(b) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Add lines 2e, 2f, 2g, 2h, and 2i - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-NET-INCOME-AMT** | **0851.00** |

| Form Label | Line Number |
|---|---|
| **Net Income (Loss)** | **2k(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NetIncomeAmt** | **0851.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-330A | Net Assets End of Year Amount on Schedule I, Line 1c(b) must equal the sum of Lines 1c(a), 2k (b) and 2l(b). |
| P-333 | The Net Income on Schedule I, Line 2k(b) must equal Lines 2d(b) minus 2j(b). |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NetIncomeAmt in line 2k(b) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: subtract line 2j from line 2d - Total calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-TOT-PLAN-TRANSFERS-AMT** | **0852.00** |

| Form Label | Line Number |
|---|---|
| **Net Transfers** | **2l(b)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotPlanTransfersAmt** | **0852.00** | **Optional** in schema |

Edit tests:

P-330A Net Assets End of Year Amount on Schedule I, Line 1c(b) must equal the sum of Lines 1c(a), 2k (b) and 2l(b).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TotPlanTransfersAmt in line 2l(b) of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-JOINT-VENTURE-EOY-IND** | **0853.00** |

| Form Label | Line Number |
|---|---|
| **Partnership/Joint Venture Interests** | **3a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **JointVentureEoyInd** | **0853.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-375 | Schedule I, Line 3a cannot be blank. |
| P-376 | Schedule I, Line 3a is checked "yes", but an amount is not provided for Line 3a-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element JointVentureEoyInd in line 3a of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-JOINT-VENTURE-EOY-AMT** | **0854.00** |

| Form Label | Line Number |
|---|---|
| **Partnership/Joint Venture Interests - Amount** | **3a-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **JointVentureEoyAmt** | **0854.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-329 | Schedule I, Line 1a(b) is less than the sum of Lines 3a-Amount through 3g-Amount. The Total Amount of Specific Assets cannot be greater than end of year Total Assets. |
| P-376 | Schedule I, Line 3a is checked "yes", but an amount is not provided for Line 3a-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element JointVentureEoyAmt in line 3a-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-EMPLR-PROP-EOY-IND** | **0855.00** |

| Form Label | Line Number |
|---|---|
| **Employer Real Property** | **3b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrPropEoyInd** | **0855.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-377 | Schedule I, Line 3b cannot be blank. |
| P-378 | Schedule I, Line 3b is checked "yes", but an amount is not provided for Line 3b-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element EmplrPropEoyInd in line 3b of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-EMPLR-PROP-EOY-AMT** | **0856.00** |

| Form Label | Line Number |
|---|---|
| **Employer Real Property - Amount** | **3b-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrPropEoyAmt** | **0856.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-329 | Schedule I, Line 1a(b) is less than the sum of Lines 3a-Amount through 3g-Amount. The Total Amount of Specific Assets cannot be greater than end of year Total Assets. |
| P-378 | Schedule I, Line 3b is checked "yes", but an amount is not provided for Line 3b-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrPropEoyAmt in line 3b-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-INVST-REAL-ESTATE-EOY-IND** | **0857.00** |

| Form Label | Line Number |
|---|---|
| **Real Estate (Other Than Employer Real Property)** | **3c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InvstRealEstateEoyInd** | **0857.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-379 | Schedule I, Line 3c cannot be blank. |
| P-380 | Schedule I, Line 3c is checked "yes", but an amount is not provided for Line 3c-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element InvstRealEstateEoyInd in line 3c of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-INVST-REAL-ESTATE-EOY-AMT** | **0858.00** |

| Form Label | Line Number |
|---|---|
| **Real Estate (Other Than Employer Real Property) - Amount** | **3c-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InvstRealEstateEoyAmt** | **0858.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-380 | Schedule I, Line 3c is checked "yes", but an amount is not provided for Line 3c-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element InvstRealEstateEoyAmt in line 3c-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-EMPLR-SEC-EOY-IND** | **0859.00** |

| Form Label | Line Number |
|---|---|
| **Employer Securities** | **3d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrSecEoyInd** | **0859.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-381 | Schedule I, Line 3d cannot be blank. |
| P-382 | Schedule I, Line 3d is checked "yes", but an amount is not provided for Line 3d-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element EmplrSecEoyInd in line 3d of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-EMPLR-SEC-EOY-AMT** | **0860.00** |

| Form Label | Line Number |
|---|---|
| **Employer Securities - Amount** | **3d-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EmplrSecEoyAmt** | **0860.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-329 | Schedule I, Line 1a(b) is less than the sum of Lines 3a-Amount through 3g-Amount. The Total Amount of Specific Assets cannot be greater than end of year Total Assets. |
| P-382 | Schedule I, Line 3d is checked "yes", but an amount is not provided for Line 3d-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element EmplrSecEoyAmt in line 3d-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-MORTG-PARTCP-EOY-IND** | **0861.00** |

| Form Label | Line Number |
|---|---|
| **Participant Loans** | **3e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **MortgPartcpEoyInd** | **0861.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-383 | Schedule I, Line 3e cannot be blank. |
| P-384 | Schedule I, Line 3e is checked "yes", but an amount equal to or greater than zero is not provided for Line 3e-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element MortgPartcpEoyInd in line 3e of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-MORTG-PARTCP-EOY-AMT** | **0862.00** |

| Form Label | Line Number |
|---|---|
| **Participant Loans - Amount** | **3e-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **MortgPartcpEoyAmt** | **0862.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-329 | Schedule I, Line 1a(b) is less than the sum of Lines 3a-Amount through 3g-Amount. The Total Amount of Specific Assets cannot be greater than end of year Total Assets. |
| P-384 | Schedule I, Line 3e is checked "yes", but an amount equal to or greater than zero is not provided for Line 3e-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element MortgPartcpEoyAmt in line 3e-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-OTH-LNS-PARTCP-EOY-IND** | **0863.00** |

| Form Label | Line Number |
|---|---|
| **Loans (Other Than To Participants)** | **3f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OthLnsPartcpEoyInd** | **0863.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-385 | Schedule I, Line 3f cannot be blank. |
| P-386 | Schedule I, Line 3f is checked "yes", but an amount is not provided for Line 3f-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element OthLnsPartcpEoyInd in line 3f of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-OTH-LNS-PARTCP-EOY-AMT** | **0864.00** |

| Form Label | Line Number |
|---|---|
| **Loans (Other Than To Participants) - Amount** | **3f-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **OthLnsPartcpEoyAmt** | **0864.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-329 | Schedule I, Line 1a(b) is less than the sum of Lines 3a-Amount through 3g-Amount. The Total Amount of Specific Assets cannot be greater than end of year Total Assets. |
| P-386 | Schedule I, Line 3f is checked "yes", but an amount is not provided for Line 3f-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element OthLnsPartcpEoyAmt in line 3f-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PERSONAL-PROP-EOY-IND** | **0865.00** |

| Form Label | Line Number |
|---|---|
| **Tangible Personal Property** | **3g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PersonalPropEoyInd** | **0865.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-387 | Schedule I, Line 3g cannot be blank. |
| P-388 | Schedule I, Line 3g is checked "yes", but an amount is not provided for Line 3g-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PersonalPropEoyInd in line 3g of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PERSONAL-PROP-EOY-AMT** | **0866.00** |

| Form Label | Line Number |
|---|---|
| **Tangible Personal Property - Amount** | **3g-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PersonalPropEoyAmt** | **0866.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-329 | Schedule I, Line 1a(b) is less than the sum of Lines 3a-Amount through 3g-Amount. The Total Amount of Specific Assets cannot be greater than end of year Total Assets. |
| P-388 | Schedule I, Line 3g is checked "yes", but an amount is not provided for Line 3g-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PersonalPropEoyAmt in line 3g-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-FAIL-TRANSMIT-CONTRIB-IND** | **0867.00** |

| Form Label | Line Number |
|---|---|
| **Fail To Transmit Contributions Timely** | **4a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailTransmitContribInd** | **0867.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-334 | Schedule I, Line 4a cannot be blank. |
| P-335 | Schedule I, Line 4a is checked "yes," but an amount greater than zero is not provided for Line 4a-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element FailTransmitContribInd in line 4a of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-FAIL-TRANSMIT-CONTRIB-AMT** | **0868.00** |

| Form Label | Line Number |
|---|---|
| **Fail To Transmit Contributions Timely - Amount** | **4a-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailTransmitContribAmt** | **0868.00** | **Optional** in schema |

Edit tests:

P-335 Schedule I, Line 4a is checked "yes," but an amount greater than zero is not provided for Line 4a-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element FailTransmitContribAmt in line 4a-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-LOANS-IN-DEFAULT-IND** | **0869.00** |

| Form Label | Line Number |
|---|---|
| **Loans In Default or Uncollectible** | **4b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LoansInDefaultInd** | **0869.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-336 | Schedule I, Line 4b cannot be blank. |
| P-337 | Schedule I, Line 4b is checked "yes," but an amount greater than zero is not provided for Line 4b-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element LoansInDefaultInd in line 4b of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-LOANS-IN-DEFAULT-AMT** | **0870.00** |

| Form Label | Line Number |
|---|---|
| **Loans In Default or Uncollectible - Amount** | **4b-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LoansInDefaultAmt** | **0870.00** | **Optional** in schema |

Edit tests:

P-337 Schedule I, Line 4b is checked "yes," but an amount greater than zero is not provided for Line 4b-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element LoansInDefaultAmt in line 4b-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-LEASES-IN-DEFAULT-IND** | **0871.00** |

| Form Label | Line Number |
|---|---|
| **Leases In Default or Uncollectible** | **4c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesInDefaultInd** | **0871.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-338 | Schedule I, Line 4c cannot be blank. |
| P-339 | Schedule I, Line 4c is checked "yes," but an amount greater than zero is not provided for Line 4c-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element LeasesInDefaultInd in line 4c of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-LEASES-IN-DEFAULT-AMT** | **0872.00** |

| Form Label | Line Number |
|---|---|
| **Leases In Default or Uncollectible - Amount** | **4c-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LeasesInDefaultAmt** | **0872.00** | **Optional** in schema |

Edit tests:

P-339 Schedule I, Line 4c is checked "yes," but an amount greater than zero is not provided for Line 4c-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element LeasesInDefaultAmt in line 4c-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PARTY-IN-INT-NOT-RPTD-IND** | **0873.00** |

| Form Label | Line Number |
|---|---|
| **Engage In Non-exempt Transactions With PII** | **4d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartyInIntNotRptdInd** | **0873.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-340 | Schedule I, Line 4d cannot be blank. |
| P-341 | Schedule I, Line 4d is checked "yes," but an amount greater than zero is not provided for Line 4d-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PartyInIntNotRptdInd in line 4d of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PARTY-IN-INT-NOT-RPTD-AMT** | **0874.00** |

| Form Label | Line Number |
|---|---|
| **Engage In Non-exempt Transactions With PII - Amount** | **4d-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PartyInIntNotRptdAmt** | **0874.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-341 | Schedule I, Line 4d is checked "yes," but an amount greater than zero is not provided for Line 4d-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PartyInIntNotRptdAmt in line 4d-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PLAN-INS-FDLTY-BOND-IND** | **0875.00** |

| Form Label | Line Number |
|---|---|
| **Plan Covered By A Fidelity Bond** | **4e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanInsFdltyBondInd** | **0875.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-342 | Schedule I, Line 4e cannot be blank. |
| P-343 | Schedule I, Line 4e is checked "yes," but an amount greater than zero is not provided for Line 4e-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PlanInsFdltyBondInd in line 4e of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PLAN-INS-FDLTY-BOND-AMT** | **0876.00** |

| Form Label | Line Number |
|---|---|
| **Plan Covered By A Fidelity Bond - Amount** | **4e-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanInsFdltyBondAmt** | **0876.00** | **Optional** in schema |

Edit tests:

P-343 Schedule I, Line 4e is checked "yes," but an amount greater than zero is not provided for Line 4e-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PlanInsFdltyBondAmt in line 4e-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-LOSS-DISCV-DUR-YEAR-IND** | **0877.00** |

| Form Label | Line Number |
|---|---|
| **Loss Caused by Fraud or Dishonesty** | **4f** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LossDiscvDurYearInd** | **0877.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-344 | Schedule I, Line 4f cannot be blank. |
| P-345 | Schedule I, Line 4f is checked "yes," but an amount greater than zero is not provided for Line 4f-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element LossDiscvDurYearInd in line 4f of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-LOSS-DISCV-DUR-YEAR-AMT** | **0878.00** |

| Form Label | Line Number |
|---|---|
| **Loss Caused by Fraud or Dishonesty - Amount** | **4f-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **LossDiscvDurYearAmt** | **0878.00** | **Optional** in schema |

Edit tests:

P-345 Schedule I, Line 4f is checked "yes," but an amount greater than zero is not provided for Line 4f-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element LossDiscvDurYearAmt in line 4f-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-ASSET-UNDETERM-VAL-IND** | **0879.00** |

| Form Label | Line Number |
|---|---|
| **Asset Value Not Readily Determined** | **4g** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AssetUndetermValInd** | **0879.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-346 | Schedule I, Line 4g cannot be blank. |
| P-347 | Schedule I, Line 4g is checked "yes," but Line 4g-Amount is blank. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element AssetUndetermValInd in line 4g of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-ASSET-UNDETERM-VAL-AMT** | **0880.00** |

| Form Label | Line Number |
|---|---|
| **Asset Value Not Readily Determined - Amount** | **4g-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AssetUndetermValAmt** | **0880.00** | **Optional** in schema |

Valid values: 0

Edit tests:

P-347 Schedule I, Line 4g is checked "yes," but Line 4g-Amount is blank.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element AssetUndetermValAmt in line 4g-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-NON-CASH-CONTRIB-IND** | **0881.00** |

| Form Label | Line Number |
|---|---|
| **Non-cash Contribution Values Not Readily Determinable On An Established Market** | **4h** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonCashContribInd** | **0881.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-348 | Schedule I, Line 4h cannot be blank. |
| P-349 | Schedule I, Line 4h is checked "yes," but an amount greater than zero is not provided for Line 4h-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element NonCashContribInd in line 4h of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-NON-CASH-CONTRIB-AMT** | **0882.00** |

| Form Label | Line Number |
|---|---|
| **Non-cash Contribution Values Not Readily Determinable On An Established Market - Amount** | **4h-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NonCashContribAmt** | **0882.00** | **Optional** in schema |

Edit tests:

P-349 Schedule I, Line 4h is checked "yes," but an amount greater than zero is not provided for Line 4h-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element NonCashContribAmt in line 4h-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-20-PRCNT-SNGL-INVST-IND** | **0883.00** |

| Form Label | Line Number |
|---|---|
| **Plan At Any Time Hold 20% Or More Of Its Assets In Any Single Security** | **4i** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TwentyPrcntSnglInvstInd** | **0883.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-350 | Schedule I, Line 4i cannot be blank. |
| P-351 | Schedule I, Line 4i is checked "yes," but an amount greater than zero is not provided for Line 4i-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element TwentyPrcntSnglInvstInd in line 4i of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-20-PRCNT-SNGL-INVST-AMT** | **0884.00** |

| Form Label | Line Number |
|---|---|
| **Plan At Any Time Hold 20% Or More Of Its Assets In Any Single Security - Amount** | **4i-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TwentyPrcntSnglInvstAmt** | **0884.00** | **Optional** in schema |

Edit tests:

P-351 Schedule I, Line 4i is checked "yes," but an amount greater than zero is not provided for Line 4i-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TwentyPrcntSnglInvstAmt in line 4i-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-ALL-PLAN-AST-DISTRIB-IND** | **0885.00** |

| Form Label | Line Number |
|---|---|
| **All Plan Assets Distributed to Participants** | **4j** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AllPlanAstDistribInd** | **0885.00** | **Optional** in schema |

Edit tests:

P-352 Schedule I, Line 4j cannot be blank.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element AllPlanAstDistribInd in line 4j of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-WAIVER-ANNUAL-IQPA-REPORT-IND** | **0886.00** |

| Form Label | Line Number |
|---|---|
| **Claiming Waiver Of Annual Report Of IQPA Under 29 CFR 2520.104-46** | **4k** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **WaiverAnnualIQPAReportInd** | **0886.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-357 | Schedule I, Line 4k cannot be blank. |
| P-358 | Schedule I, Line 4k is checked "no," but you have not attached an Accountant's Opinion with financial information or explanatory statement. Review your response to Line 4k or provide the requested information. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element WaiverAnnualIQPAReportInd in line 4k of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-FAIL-PROVIDE-BENEFIT-DUE-IND** | **0887.00** |

| Form Label | Line Number |
|---|---|
| **Fail to provide benefit due** | **4l** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailProvideBenefitDueInd** | **0887.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-366 | Schedule I, Line 4l cannot be blank. |
| P-367 | Schedule I, Line 4l is checked "Yes," but an amount greater than zero is not indicated for Line 4l-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element FailProvideBenefitDueInd in line 4l of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-FAIL-PROVIDE-BENEFIT-DUE-AMT** | **0888.00** |

| Form Label | Line Number |
|---|---|
| **Fail to provide benefit due** | **4l - Amount** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FailProvideBenefitDueAmt** | **0888.00** | **Optional** in schema |

Edit tests:

P-367 Schedule I, Line 4l is checked "Yes," but an amount greater than zero is not indicated for Line 4l-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element FailProvideBenefitDueAmt in line 4l - Amount of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PLAN-BLACKOUT-PERIOD-IND** | **0889.00** |

| Form Label | Line Number |
|---|---|
| **Plan blackout period** | **4m** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanBlackoutPeriodInd** | **0889.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-368 | Schedule I, Line 4n cannot be blank when Line 4m is checked "yes." |
| X-122 | Schedule I, Line 4m cannot be blank. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PlanBlackoutPeriodInd in line 4m of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-COMPLY-BLACKOUT-NOTICE-IND** | **0890.00** |

| Form Label | Line Number |
|---|---|
| **Comply blackout notice** | **4n** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ComplyBlackoutNoticeInd** | **0890.00** | **Optional** in schema |

Edit tests:

P-368 Schedule I, Line 4n cannot be blank when Line 4m is checked "yes."

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ComplyBlackoutNoticeInd in line 4n of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-TRUST-INCUR-UNREL-TAX-INCOME-IND** | **0890.01** |

| Form Label | Line Number |
|---|---|
| **Trust Incur Unrelated Tax Income** | **4o** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustIncurUnrelTaxIncomeInd** | **0890.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-174 | Schedule I, Line 4o should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Schedule I. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Schedule I or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Schedule I, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties. |
| I-175 | Schedule I, Line 4o is checked "yes," but an amount greater than zero is not entered on Line 4o-Amount. |

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element TrustIncurUnrelTaxIncomeInd in line 4o of Schedule I is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-TRUST-INCUR-UNREL-TAX-INCOME-AMT** | **0890.02** |

| Form Label | Line Number |
|---|---|
| **Trust Incur Unrelated Tax Income Amount** | **4o - Amount** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustIncurUnrelTaxIncomeAmt** | **0890.02** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-175 | Schedule I, Line 4o is checked "yes," but an amount greater than zero is not entered on Line 4o-Amount. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element TrustIncurUnrelTaxIncomeAmt in line 4o - Amount of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-IN-SERVICE-DISTRIB-IND** | **0890.03** |

| Form Label | Line Number |
|---|---|
| **In Service Distributions** | **4p** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InServiceDistribInd** | **0890.03** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-197 | Schedule I, Line 4p should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Schedule I. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Schedule I or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Schedule I, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties. |
| I-200 | Schedule I, Line 4p is checked "yes," but an amount greater than zero is not entered on Line 4p-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element InServiceDistribInd in line 4p of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-IN-SERVICE-DISTRIB-AMT** | **0890.04** |

| Form Label | Line Number |
|---|---|
| **In Service Distributions Amt** | **4p - Amount** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **InServiceDistribAmt** | **0890.04** | **Optional** in schema |

Edit tests:

I-200 Schedule I, Line 4p is checked "yes," but an amount greater than zero is not entered on Line 4p-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element InServiceDistribAmt in line 4p - Amount of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-RES-TERM-PLAN-ADPT-IND** | **0891.00** |

| Form Label | Line Number |
|---|---|
| **Resolution To Terminate Adopted** | **5a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ResTermPlanAdptInd** | **0891.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| I-123 | Schedule R, Part II, Lines 6a and 6b are blank and Form 5500, Line 8a contains "2B" or "2C." |
| I-154MB | Schedule MB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A multiemployer plan is checked. |
| I-154SB | Schedule SB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A, single-employer plan or multiple-employer plan is checked. |
| P-374 | Schedule I, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount. |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element ResTermPlanAdptInd in line 5a of Schedule I is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-RES-TERM-PLAN-ADPT-AMT** | **0892.00** |

| Form Label | Line Number |
|---|---|
| **Resolution To Terminate Adopted - Amount** | **5a-AMOUNT** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ResTermPlanAdptAmt** | **0892.00** | **Optional** in schema |

Edit tests:

P-374 Schedule I, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element ResTermPlanAdptAmt in line 5a-AMOUNT of Schedule I is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PLAN-TRANSFER-NAME** | **0893.00** |

| Form Label | Line Number |
|---|---|
| **Transfer Name 1** | **5b(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanTransfer/TransferName** | **0893.00** | **Optional** in schema |

Edit tests:

P-353 The Plan Name, EIN, and PN on Schedule I, Line 5b must be provided for each Plan Transfer listed in Line 5b.

Schema Info: Type PlanNameType minOccurs= 0; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

ParentInfo: PlanTransfer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PlanTransfer/TransferName in line 5b(1) of Schedule I is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PLAN-TRANSFER-EIN** | **0894.00** |

| Form Label | Line Number |
|---|---|
| **Transfer EIN 1** | **5b(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanTransfer/TransferEIN** | **0894.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| J-501 | Form 5500, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Schedule H, Part IV, Line 5b(2)-EIN(s) and 5b(3)-PN(s) or the Schedule I, Part II, Line 5b(2)-EIN(s) and Line 5b (3)-PN(s). Assets and/or Liabilities cannot be transferred to the same plan. |
| P-353 | The Plan Name, EIN, and PN on Schedule I, Line 5b must be provided for each Plan Transfer listed in Line 5b. |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: PlanTransfer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PlanTransfer/TransferEIN in line 5b(2) of Schedule I is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-PLAN-TRANSFER-PN** | **0895.00** |

| Form Label | Line Number |
|---|---|
| **Transfer PN 1** | **5b(3)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanTransfer/TransferPlanNum** | **0895.00** | **Optional** in schema |

Valid values: 001-999

Edit tests:

| | |
|---|---|
| J-501 | Form 5500, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Schedule H, Part IV, Line 5b(2)-EIN(s) and 5b(3)-PN(s) or the Schedule I, Part II, Line 5b(2)-EIN(s) and Line 5b (3)-PN(s). Assets and/or Liabilities cannot be transferred to the same plan. |
| P-353 | The Plan Name, EIN, and PN on Schedule I, Line 5b must be provided for each Plan Transfer listed in Line 5b. |

Schema Info: Type PNType minOccurs= 0; maxOccurs= 1

Type Info: PNType - simpleType [3-digit, retain leading zeroes. 001-999]

Base: xsd:string

Restrictions: Patterns: [0-9][0-9][1-9]|[0-9][1-9][0-9]|[1-9][0-9][0-9]

ParentInfo: PlanTransfer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PlanTransfer/TransferPlanNum in line 5b(3) of Schedule I is invalid for the datatype PNType. Valid values for this datatype include 3-digit numbers from 001 to 999. Leading zeroes are required.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-FDCRY-TRUST-NAME** | **0895.01** |

| Form Label | Line Number |
|---|---|
| **Name of Trust** | **6a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustName** | **0895.01** | **Optional** in schema |

Edit tests:

I-168 Either a trust EIN was entered on Schedule I, Line 6b but no trust name was entered on Line 6a or a trust name was entered on Line 6a, but the trust EIN was not provided.

Schema Info: Type PlanNameType minOccurs= 0; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space.

Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

Acknowledgment Error Message:The value for the XML element TrustName in line 6a of Schedule I is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-FDCRY-TRUST-EIN** | **0895.02** |

| Form Label | Line Number |
|---|---|
| **Trust's EIN** | **6b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrustEIN** | **0895.02** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-168 | Either a trust EIN was entered on Schedule I, Line 6b but no trust name was entered on Line 6a or a trust name was entered on Line 6a, but the trust EIN was not provided. |
| I-178 | Either a Trust EIN was entered on Schedule I, Line 6b but no trustee or custodian name was entered on Line 6c, or a trustee or custodian name was entered on Line 6c but the Trust EIN was not provided on Line 6b. |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

Acknowledgment Error Message:The value for the XML element TrustEIN in line 6b of Schedule I is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-COVERED-PBGC-INSURANCE-IND** | **0895.03** |

| Form Label | Line Number |
|---|---|
| **Covered under PBGC Insurance Program** | **5c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CoveredPBGCInsuranceInd** | **0895.03** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-624SB | Schedule SB, Line 22 contains a value less than 25. This is not in the normally expected range for this item. |
| B-702MB | A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d (2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b. |
| B-710 | Schedule H, Line 5c or Schedule I, Line 5c is blank and Form 5500, Line 8a contains "1x" (Defined Benefit plan). Please review the characteristics codes in Line 8a of the Form 5500 or complete the coverage question in Line 5c of the Schedule H or Schedule I. |

Schema Info: Type YesNoNotDetermType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNotDetermType - simpleType [boolean string, 1=yes, 2=no, 3=Not determinable]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element CoveredPBGCInsuranceInd in line 5c of Schedule I is invalid for the datatype YesNoNotDetermType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (Not determinable).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-FDCRY-TRUSTEE-CUST-NAME** | **0895.04** |

| Form Label | Line Number |
|---|---|
| **Trustee/Custodian Name** | **6c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrusteeCustName** | **0895.04** | **Optional** in schema |

Edit tests:

I-178 Either a Trust EIN was entered on Schedule I, Line 6b but no trustee or custodian name was entered on Line 6c, or a trustee or custodian name was entered on Line 6c but the Trust EIN was not provided on Line 6b.

Schema Info: Type PlanNameType minOccurs= 0; maxOccurs= 1

Type Info: PlanNameType - simpleType [140-char plan name. Legal Characters: A-Z, a-z, 0-9, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.]

Base: xsd:string

Restrictions: maxLength=140 Patterns: (([A-Za-z0-9#/,\(\)\.\-*@&]|') ?)*([A-Za-z0-9#/,\.\-\(\)*@&]|')

Acknowledgment Error Message: The value for the XML element TrusteeCustName in line 6c of Schedule I is invalid for the datatype PlanNameType. Valid values for this datatype include strings up to a maximum of 140 characters. Allowable characters include unaccented letters, numbers, hash, hyphen, slash, comma, period, parentheses, ampersand, apostrophe, asterisk, @, and single space. Leading space, trailing space, adjacent spaces, and other symbols are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-FDCRY-TRUSTEE-CUST-PHONE-NUM** | **0895.05** |

| Form Label | Line Number |
|---|---|
| **Trustee/Custodian Telephone Number** | **6d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrusteeCustPhoneNum** | **0895.05** | **Optional** in schema |

Schema Info: Type PhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: PhoneNumberType - simpleType [Used for a phone no. - 10 digits]

Base: xsd:string

Restrictions: Patterns: [0-9]{10}

Acknowledgment Error Message:The value for the XML element TrusteeCustPhoneNum in line 6d of Schedule I is invalid for the datatype PhoneNumberType. Valid values for this datatype include numeric strings of exactly 10 digits. All other characters, including hyphens, parentheses, or spaces, are invalid.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule I** | **SMALL-FDCRY-TRUSTEE-CUST-PHONE-NUM-FOREIGN** | **0895.06** |

| Form Label | Line Number |
|---|---|
| **Trustee/Custodian Telephone Number (Foreign)** | **6d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TrusteeCustForeignPhoneNum** | **0895.06** | **Optional** in schema |

Schema Info: Type ForeignPhoneNumberType minOccurs= 0; maxOccurs= 1

Type Info: ForeignPhoneNumberType - simpleType [Plus sign (+) followed by up to 26 digits. No other spaces or symbols allowed.]

Base: StringType

Restrictions: maxLength=27 Patterns: \+[0-9]*

Acknowledgment Error Message:The value for the XML element TrusteeCustForeignPhoneNum in line 6d of Schedule I is invalid for the datatype ForeignPhoneNumberType. Valid values for this datatype include a plus sign (+) followed by up to 26 digits. No spaces or other symbols are allowed.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-VALUE-DSTRB-PD-PRPTY-AMT** | **0896.00** |

| Form Label | Line Number |
|---|---|
| **Total Value of Distributions Paid in Property Other Than Cash** | **1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenValueDstrbPdPrptyAmt** | **0896.00** | **Optional** in schema |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PenValueDstrbPdPrptyAmt in line 1 of Schedule R is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-PAYOR-01-EIN** | **0897.00** |

| Form Label | Line Number |
|---|---|
| **EIN 1 of Payor Who Paid Benefits On Behalf of the Plan** | **2-EIN 1** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenPayor01EIN** | **0897.00** | **Optional** in schema |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

Acknowledgment Error Message:The value for the XML element PenPayor01EIN in line 2-EIN 1 of Schedule R is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

Special processing: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-PAYOR-02-EIN** | **0898.00** |

| Form Label | Line Number |
|---|---|
| **EIN 2 of Payor Who Paid Benefits On Behalf of the Plan** | **2-EIN 2** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenPayor02EIN** | **0898.00** | **Optional** in schema |

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

Acknowledgment Error Message:The value for the XML element PenPayor02EIN in line 2-EIN 2 of Schedule R is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

Special processing: Leading zeroes must be retained.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-BNFT-DISTRIB-SNGL-SUM-CNT** | **0899.00** |

| Form Label | Line Number |
|---|---|
| **Number of Participants Whose Benefits Were Distributed In A Single Sum** | **3** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenBnftDistribSnglSumCnt** | **0899.00** | **Optional** in schema |

Edit tests:

B-692SB Schedule R, Line 3 cannot be blank when Form 5500, Line 8a contains "1x" (Defined Benefit).

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element PenBnftDistribSnglSumCnt in line 3 of Schedule R is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-ELEC-SATISFY-CODE-412-IND** | **0900.00** |

| Form Label | Line Number |
|---|---|
| **Plan Administrator Making An Election** | **4** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenElecSatisfyCode412Ind** | **0900.00** | **Optional** in schema |

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element PenElecSatisfyCode412Ind in line 4 of Schedule R is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-FNDNG-WVRS-DATE** | **0901.00** |

| Form Label | Line Number |
|---|---|
| **Date of the Ruling Letter Granting the Waiver** | **5** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenFndngWvrsDate** | **0901.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-122 | Schedule R, Line 5 is completed, but Schedule MB is not provided. |
| I-157 | Schedule R, Line 5 is completed and Form 5500, Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit). |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PenFndngWvrsDate in line 5 of Schedule R is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in “MM/DD/YYYY” format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY.” This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-EMPLR-CONTRIB-RQR-AMT** | **0902.00** |

| Form Label | Line Number |
|---|---|
| **Minimum Required Contribution for This Plan Year** | **6a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenEmplrContribRqrAmt** | **0902.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-123 | Schedule R, Part II, Lines 6a and 6b are blank and Form 5500, Line 8a contains "2B" or "2C." |
| I-125 | Schedule R, Line 6c does not equal Line 6a minus 6b. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PenEmplrContribRqrAmt in line 6a of Schedule R is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-EMPLR-CONTRIB-PAID-AMT** | **0903.00** |

| Form Label | Line Number |
|---|---|
| **Amount Contributed By the Employer To the Plan** | **6b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenEmplrContribPaidAmt** | **0903.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-123 | Schedule R, Part II, Lines 6a and 6b are blank and Form 5500, Line 8a contains "2B" or "2C." |
| I-125 | Schedule R, Line 6c does not equal Line 6a minus 6b. |

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PenEmplrContribPaidAmt in line 6b of Schedule R is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only." This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-FUNDING-DEFICIENCY-AMT** | **0904.00** |

| Form Label | Line Number |
|---|---|
| **Funding Deficiency Amount** | **6c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenFundingDeficiencyAmt** | **0904.00** | **Optional** in schema |

Edit tests:

I-125 Schedule R, Line 6c does not equal Line 6a minus 6b.

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PenFundingDeficiencyAmt in line 6c of Schedule R is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

IFILE Auto-Calculated Requirements: Subtract the amount in line 6b from the amount in line 6a - Calculated by system - may not be changed by user

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-FUNDING-DEADLINE-IND** | **0905.00** |

| Form Label | Line Number |
|---|---|
| **Minimum funding met by deadline** | **7** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenFundingDeadlineInd** | **0905.00** | **Optional** in schema |

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element PenFundingDeadlineInd in line 7 of Schedule R is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-CHG-FNDNG-METHOD-IND** | **0906.00** |

| Form Label | Line Number |
|---|---|
| **Plan Sponsor or Plan Administrator Agree With the Change In Actuarial Cost Method** | **8** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenChgFndngMethodInd** | **0906.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-126 | Schedule MB, Line 5m is checked "yes" and Schedule R, Line 8 is not checked "yes" or "not applicable." |

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element PenChgFndngMethodInd in line 8 of Schedule R is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-AMDMT-INCR-VAL-BNFT-CD** | **0907.00** |

| Form Label | Line Number |
|---|---|
| **Amendments Increase the Value of Benefits** | **9** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenAmdmtIncrValBnftInd** | **0907.00** | **Optional** in schema |

Valid values: 1=Increase; 2=Decrease; 3=Both increase and decrease; 4=No amendments.

Edit tests:

B-693 Schedule R, Line 9 cannot be blank when Form 5500, Line 8a contains "1x" (Defined Benefit).

Schema Info: Type Enum1To4Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To4Type - simpleType [enum values 1,2,3,4]

Base: StringType

Restrictions: Enumerations: 1, 2, 3, 4,

Acknowledgment Error Message:The value for the XML element PenAmdmtIncrValBnftInd in line 9 of Schedule R is invalid for the datatype Enum1To4Type. Valid values for this datatype include 1, 2, 3, or 4.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-SEC-REPAY-LOAN-IND** | **0908.00** |

| Form Label | Line Number |
|---|---|
| **Unallocated securities used to repay loan** | **10** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenSecRepayLoanInd** | **0908.00** | **Optional** in schema |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PenSecRepayLoanInd in line 10 of Schedule R is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **ESOP-PREF-IND** | **0909.00** |

| Form Label | Line Number |
|---|---|
| **ESOP hold preferred stock** | **11a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EsopPrefInd** | **0909.00** | **Optional** in schema |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element EsopPrefInd in line 11a of Schedule R is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **ESOP-BACK-TO-BACK-IND** | **0910.00** |

| Form Label | Line Number |
|---|---|
| **ESOP Back-to-Back** | **11b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EsopBackToBackInd** | **0910.00** | **Optional** in schema |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element EsopBackToBackInd in line 11b of Schedule R is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **ESOP-STOCK-NOT-TRADABLE-IND** | **0911.00** |

| Form Label | Line Number |
|---|---|
| **ESOP Stock not readily available** | **12** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **EsopStockNotTradableInd** | **0911.00** | **Optional** in schema |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element EsopStockNotTradableInd in line 12 of Schedule R is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-CONTRIB-EMPLR-NAME** | **0912.00** |

| Form Label | Line Number |
|---|---|
| **Name of Contributing Employer** | **13a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenContribEmployer/Name** | **0912.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-674 | Schedule R, Line 13a cannot be blank when Form 5500, Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit) and Form 5500, Line 7 is less than 20. |
| I-151 | Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit). |

Schema Info: Type SponsorNameType minOccurs= 0; maxOccurs= 1

Type Info: SponsorNameType - simpleType [70 char, letters, digits, single space, comma, hyphen, period, slash, apostrophe, percent, ampersand, parenthesis, asterisk, @ only]

Base: StringType

Restrictions: maxLength=70 Patterns: [A-Za-z0-9']( ?[A-Za-z0-9,'&\-\./%\(\)*@])*

ParentInfo: PenContribEmployer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PenContribEmployer/Name in line 13a of Schedule R is invalid for the datatype SponsorNameType. Valid values for this datatype include strings up to 70 characters. Allowed characters are letters, numbers, commas, periods, hyphens, slash, apostrophe, ampersand, percent, parenthesis, asterisk, @, or single space. Leading space, trailing space, or multiple adjacent spaces are invalid. Must begin with letter, number, or apostrophe.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-CONTRIB-EMPLR-EIN** | **0913.00** |

| Form Label | Line Number |
|---|---|
| **EIN of Contributing Employer** | **13b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenContribEmployer/EIN** | **0913.00** | **Optional** in schema |

Edit tests:

I-151 Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit).

Schema Info: Type EINType minOccurs= 0; maxOccurs= 1

Type Info: EINType - simpleType [9 digits starting with a predefined 2-digit IRS District Office code]

Base: xsd:string

Restrictions: Patterns: (0[1-6]|1[0-6]|2[0-7]|3[0-9]|4[0-8]|5[0-9]|6[0-9]|7[0-7]|79|8[0-8]|9[0-9])[0-9]{7}

ParentInfo: PenContribEmployer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PenContribEmployer/EIN in line 13b of Schedule R is invalid for the datatype EINType. Valid values for this datatype include 9-digit numbers with no spaces or hyphens. The first 2 digits may not include the following: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, or 89.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-CONTRIB-EMPLR-AMT** | **0914.00** |

| Form Label | Line Number |
|---|---|
| **Dollar Amount Contributed** | **13c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenContribEmployer/ContribAmt** | **0914.00** | **Optional** in schema |

Edit tests:

I-151 Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

ParentInfo: PenContribEmployer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PenContribEmployer/ContribAmt in line 13c of Schedule R is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-CONTRIB-EMPLR-CBA-EXP-IND** | **0915.00** |

| Form Label | Line Number |
|---|---|
| **Collective Bargaining Agreement Expires** | **13d** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenContribEmployer/CbaExpInd** | **0915.00** | **Optional** in schema |

Edit tests:

I-151 Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit).

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: PenContribEmployer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PenContribEmployer/CbaExpInd in line 13d of Schedule R is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-CONTRIB-EMPLR-CBA-EXP-DATE** | **0916.00** |

| Form Label | Line Number |
|---|---|
| **Collective Bargaining Agreement Expire Date** | **13d-Date** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenContribEmployer/CbaExpDate** | **0916.00** | **Optional** in schema |

Edit tests:

I-151 Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit).

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

ParentInfo: PenContribEmployer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PenContribEmployer/CbaExpDate in line 13d-Date of Schedule R is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application or the third party software interface in "MM/DD/YYYY" format, the following alternate error message text may be implemented for this field: "Valid values for this field include valid calendar dates in the format MM/DD/YYYY." This alternate text is only approved for use within the IFILE application or the third party software preparation user interface. Upon submission of the filing via IFILE or third party software, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-CONTRIB-EMPLR-MULTI-RATE-IND** | **0917.00** |

| Form Label | Line Number |
|---|---|
| **Multiple Contribution Rate** | **13e** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenContribEmployer/MultiRateInd** | **0917.00** | **Optional** in schema |

Edit tests:

I-151 Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit).

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: PenContribEmployer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PenContribEmployer/MultiRateInd in line 13e of Schedule R is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-CONTRIB-EMPLR-MULTI-RATE-AMT** | **0918.00** |

| Form Label | Line Number |
|---|---|
| **Multiple Contribution Rate Amount** | **13e(1)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenContribEmployer/MultiRateAmt** | **0918.00** | **Optional** in schema |

Edit tests:

I-151 Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit).

Schema Info: Type DecimalType (restricted) totalDigits=15 minOccurs= 0; maxOccurs= 1

Type Info: DecimalType - simpleType [2-digit decimal typically used by a decimal amount field.]

Base: xsd:decimal

Restrictions: fractionDigits=2

ParentInfo: PenContribEmployer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PenContribEmployer/MultiRateAmt in line 13e(1) of Schedule R is invalid for the datatype DecimalType. Valid values for this datatype include signed numbers including a decimal point and up to 2 fractional digits.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed numbers including a decimal point and up to 2 fractional digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-CONTRIB-EMPLR-BASE-CD** | **0919.00** |

| Form Label | Line Number |
|---|---|
| **Contribution Base Unit Measure** | **13e(2)** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenContribEmployer/BaseCd** | **0919.00** | **Optional** in schema |

Valid values: 1=hourly; 2=weekly; 3=unit of production; 4=other

Edit tests:

| | |
|---|---|
| B-694SB | Schedule R, Line 13e(2) - Text cannot be blank when Line 13e(2) (Other) is checked. |
| I-151 | Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit). |

Schema Info: Type Enum1To4Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To4Type - simpleType [enum values 1,2,3,4]

Base: StringType

Restrictions: Enumerations: 1, 2, 3, 4,

ParentInfo: PenContribEmployer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PenContribEmployer/BaseCd in line 13e(2) of Schedule R is invalid for the datatype Enum1To4Type. Valid values for this datatype include 1, 2, 3, or 4.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-CONTRIB-EMPLR-OTH-BASE-TEXT** | **0920.00** |

| Form Label | Line Number |
|---|---|
| **Contribution Base Unit Measure** | **13e(2) - Text** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenContribEmployer/OtherBaseUnitText** | **0920.00** | **Optional** in schema |

Edit tests:

B-694SB Schedule R, Line 13e(2) - Text cannot be blank when Line 13e(2) (Other) is checked.

Schema Info: Type String25Type minOccurs= 0; maxOccurs= 1

Type Info: String25Type - simpleType [25 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=25

ParentInfo: PenContribEmployer (complex Type) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element PenContribEmployer/OtherBaseUnitText in line 13e(2) - Text of Schedule R is invalid for the datatype String25Type. Valid values for this datatype include any string of up to 25 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-NO-CONTRIB-CUR-YR-CNT** | **0921.00** |

| Form Label | Line Number |
|---|---|
| **No Contributions participants - Current Plan Year** | **14a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenNoContribCurYrCnt** | **0921.00** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element PenNoContribCurYrCnt in line 14a of Schedule R is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-NO-CONTRIB-PREV-YR-CNT** | **0922.00** |

| Form Label | Line Number |
|---|---|
| **No Contributions participants - Previous Year** | **14b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenNoContribPrevYrCnt** | **0922.00** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element PenNoContribPrevYrCnt in line 14b of Schedule R is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-NO-CONTRIB-2ND-PREV-YR-CNT** | **0923.00** |

| Form Label | Line Number |
|---|---|
| **No Contributions participants - 2nd Previous Year** | **14c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenNoContrib2ndPrevYrCnt** | **0923.00** | **Optional** in schema |

Schema Info: Type Count8Type minOccurs= 0; maxOccurs= 1

Type Info: Count8Type - simpleType [8-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=8

Acknowledgment Error Message:The value for the XML element PenNoContrib2ndPrevYrCnt in line 14c of Schedule R is invalid for the datatype Count8Type. Valid values for this datatype include unsigned integers up to a maximum of 99999999 (8 digits). Commas are invalid in the XML data.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include unsigned integers up to a maximum of 99999999 (8 digits). Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-NO-CONTRIB-CUR-PREV-PRCNT** | **0924.00** |

| Form Label | Line Number |
|---|---|
| **No Contributions participants - Previous Year** | **15a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenNoContribCurPrevPrcnt** | **0924.00** | **Optional** in schema |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message: The value for the XML element PenNoContribCurPrevPrcnt in line 15a of Schedule R is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-NO-CONTRIB-CUR-2ND-PREV-PRCNT** | **0925.00** |

| Form Label | Line Number |
|---|---|
| **No Contributions participants - 2nd Previous Year** | **15b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenNoContribCur2ndPrevPrcnt** | **0925.00** | **Optional** in schema |

Schema Info: Type DecimalNNType minOccurs= 0; maxOccurs= 1

Type Info: DecimalNNType - simpleType [2-digit decimal 0.00-999.99]

Base: xsd:decimal

Restrictions: minInclusive=0.00 maxInclusive=999.99 fractionDigits=2

Acknowledgment Error Message: The value for the XML element PenNoContribCur2ndPrevPrcnt in line 15b of Schedule R is invalid for the datatype DecimalNNType. Valid values for this datatype include 2-digit decimal in range 0.00 to 999.99.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-EMPLRS-WITHDRW-PREV-CNT** | **0926.00** |

| Form Label | Line Number |
|---|---|
| **Employer's withdraw Count - Previous Year** | **16a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenEmplrsWithdrwPrevCnt** | **0926.00** | **Optional** in schema |

Edit tests:

I-144 Schedule R, Line 16a is greater than zero and Line 16b is blank and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit).

Schema Info: Type Count3Type minOccurs= 0; maxOccurs= 1

Type Info: Count3Type - simpleType [3-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=3

Acknowledgment Error Message:The value for the XML element PenEmplrsWithdrwPrevCnt in line 16a of Schedule R is invalid for the datatype Count3Type. Valid values for this datatype include unsigned integers up to a maximum of 999.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-WITHDRW-LIAB-AMT** | **0927.00** |

| Form Label | Line Number |
|---|---|
| **Withdrawal liability amount** | **16b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenWithdrwLiabAmt** | **0927.00** | **Optional** in schema |

Edit tests:

I-144 Schedule R, Line 16a is greater than zero and Line 16b is blank and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit).

Schema Info: Type USAmountType minOccurs= 0; maxOccurs= 1

Type Info: USAmountType - simpleType [signed 15-digit integer]

Base: xsd:integer

Restrictions: totalDigits=15

Acknowledgment Error Message:The value for the XML element PenWithdrwLiabAmt in line 16b of Schedule R is invalid for the datatype USAmountType. Valid values for this datatype include signed integers up to a maximum of 15 digits. Commas are invalid.

## Output Specification - XML Format

Copy input element value exactly

Alternate Error Message: If this field has been implemented within the IFILE application with commas in the display, the following alternate error message text may be implemented for this field: "Valid values for this field include signed integers up to a maximum of 15 digits. Commas cannot be typed into this field, but are shown in IFILE for display purposes only.” This alternate text is only approved for use within the IFILE application. Upon submission of the filing via IFILE, the Acknowledgement Error Message for this field as specified in the DER shall be returned in its entirety.

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-ASSET-LIAB-TRANSFER-IND** | **0928.00** |

| Form Label | Line Number |
|---|---|
| **Assets liabilities - Transfer** | **17** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenAssetLiabTransferInd** | **0928.00** | **Optional** in schema |

Edit tests:

I-145 Schedule R, Line 17 is checked and Asset Liabilities Transfer (Attachment[AttachmentTypeCode ='SchRAssetLiabTransfer']) is not attached and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit).

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element PenAssetLiabTransferInd in line 17 of Schedule R is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-LIAB-MULT-PLANS-IND** | **0929.00** |

| Form Label | Line Number |
|---|---|
| **Liabilities - Two or more Plans** | **18** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenLiabMultPlansInd** | **0929.00** | **Optional** in schema |

Edit tests:

I-146 Schedule R, Line 18 is checked and Multiple Plan Liabilities (Attachment [AttachmentTypeCode='SchRMultiplePlansLiab']) is not attached.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

Acknowledgment Error Message:The value for the XML element PenLiabMultPlansInd in line 18 of Schedule R is invalid for the datatype CheckboxType. Valid values for this datatype include 1 (checked), or 0 (unchecked).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-STOCK-PRCNT** | **0930.00** |

| Form Label | Line Number |
|---|---|
| **Stock percent** | **19a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenStockPrcnt** | **0930.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-147 | Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H. |
| I-152 | Any of Schedule R, Line 19a is greater than zero, but their sum is less than 99.5 or greater than 100.5. |

Schema Info: Type AssetPrcntType minOccurs= 0; maxOccurs= 1

Type Info: AssetPrcntType - simpleType [decimal 0.0 to 100.0 inclusive]

Base: DecimalNN1Type

Restrictions: maxInclusive=100.0

Acknowledgment Error Message:The value for the XML element PenStockPrcnt in line 19a of Schedule R is invalid for the datatype AssetPrcntType. Valid values for this datatype include a decimal number with 1 fractional digit, from 0.0 to 100.0 inclusive.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-INVST-GRADE-DEBT-PRCNT** | **0931.00** |

| Form Label | Line Number |
|---|---|
| **Investment Grade Debt percent** | **19a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenInvstGradeDebtPrcnt** | **0931.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-675 | Schedule R, Line 19b is blank, but a percentage greater than zero is entered in Line 19a Investment-Grade Debt or High-Yield Debt. |
| I-147 | Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H. |
| I-152 | Any of Schedule R, Line 19a is greater than zero, but their sum is less than 99.5 or greater than 100.5. |

Schema Info: Type AssetPrcntType minOccurs= 0; maxOccurs= 1

Type Info: AssetPrcntType - simpleType [decimal 0.0 to 100.0 inclusive]

Base: DecimalNN1Type

Restrictions: maxInclusive=100.0

Acknowledgment Error Message:The value for the XML element PenInvstGradeDebtPrcnt in line 19a of Schedule R is invalid for the datatype AssetPrcntType. Valid values for this datatype include a decimal number with 1 fractional digit, from 0.0 to 100.0 inclusive.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-HI-YLD-DEBT-PRCNT** | **0932.00** |

| Form Label | Line Number |
|---|---|
| **High-Yield Debt percent** | **19a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenHiYldDebtPrcnt** | **0932.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-675 | Schedule R, Line 19b is blank, but a percentage greater than zero is entered in Line 19a Investment-Grade Debt or High-Yield Debt. |
| I-147 | Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H. |
| I-152 | Any of Schedule R, Line 19a is greater than zero, but their sum is less than 99.5 or greater than 100.5. |

Schema Info: Type AssetPrcntType minOccurs= 0; maxOccurs= 1

Type Info: AssetPrcntType - simpleType [decimal 0.0 to 100.0 inclusive]

Base: DecimalNN1Type

Restrictions: maxInclusive=100.0

Acknowledgment Error Message:The value for the XML element PenHiYldDebtPrcnt in line 19a of Schedule R is invalid for the datatype AssetPrcntType. Valid values for this datatype include a decimal number with 1 fractional digit, from 0.0 to 100.0 inclusive.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-REAL-ESTATE-PRCNT** | **0933.00** |

| Form Label | Line Number |
|---|---|
| **Real Estate percent** | **19a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenRealEstatePrcnt** | **0933.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-147 | Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H. |
| I-152 | Any of Schedule R, Line 19a is greater than zero, but their sum is less than 99.5 or greater than 100.5. |

Schema Info: Type AssetPrcntType minOccurs= 0; maxOccurs= 1

Type Info: AssetPrcntType - simpleType [decimal 0.0 to 100.0 inclusive]

Base: DecimalNN1Type

Restrictions: maxInclusive=100.0

Acknowledgment Error Message:The value for the XML element PenRealEstatePrcnt in line 19a of Schedule R is invalid for the datatype AssetPrcntType. Valid values for this datatype include a decimal number with 1 fractional digit, from 0.0 to 100.0 inclusive.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-OTH-ASSET-PRCNT** | **0934.00** |

| Form Label | Line Number |
|---|---|
| **Other percent** | **19a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenOthAssetPrcnt** | **0934.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| B-709 | The percentage of assets indicated under "Other" in Line 19a of Schedule R seems excessive. Please review assets held in registered investment companies, common/collective trusts and other investment arrangements. Assets in these arrangements should be disaggregated and distributed among the five asset components. |
| I-147 | Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H. |
| I-152 | Any of Schedule R, Line 19a is greater than zero, but their sum is less than 99.5 or greater than 100.5. |

Schema Info: Type AssetPrcntType minOccurs= 0; maxOccurs= 1

Type Info: AssetPrcntType - simpleType [decimal 0.0 to 100.0 inclusive]

Base: DecimalNN1Type

Restrictions: maxInclusive=100.0

Acknowledgment Error Message:The value for the XML element PenOthAssetPrcnt in line 19a of Schedule R is invalid for the datatype AssetPrcntType. Valid values for this datatype include a decimal number with 1 fractional digit, from 0.0 to 100.0 inclusive.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-AVERAGE-DURATION-CD** | **0935.00** |

| Form Label | Line Number |
|---|---|
| **Average Duration -Type** | **19b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenAverageDurationCd** | **0935.00** | **Optional** in schema |

Valid values: 1=0-3 years; 2=3-6 years; 3=6-9 years; 4=9-12 years; 5=12-15 years; 6=15-18 years; 7=18-21 years; 8=21 years or more.

Edit tests:

| | |
|---|---|
| B-675 | Schedule R, Line 19b is blank, but a percentage greater than zero is entered in Line 19a Investment-Grade Debt or High-Yield Debt. |
| I-149 | Schedule R, Line 19c should not be blank when an average duration code is entered in Line 19b. |

Schema Info: Type Enum1To8Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To8Type - simpleType [enum values 1,2,3,4,5,6,7,8]

Base: StringType

Restrictions: Enumerations: 1, 2, 3, 4, 5, 6, 7, 8,

Acknowledgment Error Message:The value for the XML element PenAverageDurationCd in line 19b of Schedule R is invalid for the datatype Enum1To8Type. Valid values for this datatype include 1, 2, 3, 4, 5, 6, 7, or 8.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-DURATION-MEASURE-CD** | **0936.00** |

| Form Label | Line Number |
|---|---|
| **Duration Measure Cd** | **19c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenDurationMeasureCd** | **0936.00** | **Optional** in schema |

Valid values: 1=Effective Duration; 2=Macaulay Duration; 3=Modified Duration ; 4=Other Duration.

Edit tests:

I-149 Schedule R, Line 19c should not be blank when an average duration code is entered in Line 19b.

Schema Info: Type Enum1To4Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To4Type - simpleType [enum values 1,2,3,4]

Base: StringType

Restrictions: Enumerations: 1, 2, 3, 4,

Acknowledgment Error Message:The value for the XML element PenDurationMeasureCd in line 19c of Schedule R is invalid for the datatype Enum1To4Type. Valid values for this datatype include 1, 2, 3, or 4.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-OTHER-DURATION-TYPE-TEXT** | **0937.00** |

| Form Label | Line Number |
|---|---|
| **Other Duration Type Text** | **19c - text** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenOtherDurationTypeText** | **0937.00** | **Optional** in schema |

Schema Info: Type String25Type minOccurs= 0; maxOccurs= 1

Type Info: String25Type - simpleType [25 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=25

Acknowledgment Error Message:The value for the XML element PenOtherDurationTypeText in line 19c - text of Schedule R is invalid for the datatype String25Type. Valid values for this datatype include any string of up to 25 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-401K-PLAN-IND** | **0937.01** |

| Form Label | Line Number |
|---|---|
| **401K Plan** | **20a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Pen401KPlanInd** | **0937.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-180 | Schedule R, Line 20a cannot be blank. |
| I-182 | Schedule R, Line 20b cannot be blank when Line 20a is checked "Yes." |

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element Pen401KPlanInd in line 20a of Schedule R is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-401K-SATISFY-RQMTS-IND** | **0937.02** |

| Form Label | Line Number |
|---|---|
| **401K Plan Satisfy Rqmts** | **20b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Pen401KSatisfyRqmtsInd** | **0937.02** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-182 | Schedule R, Line 20b cannot be blank when Line 20a is checked "Yes." |
| I-184 | Schedule R, Line 20c cannot be blank if Line 20b "ADP/ACP Test" box is checked. |

Schema Info: Type Enum1To2Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To2Type - simpleType [enum values 1,2]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element Pen401KSatisfyRqmtsInd in line 20b of Schedule R is invalid for the datatype Enum1To2Type. Valid values for this datatype include 1 or 2.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-ADP-ACP-TEST-IND** | **0937.03** |

| Form Label | Line Number |
|---|---|
| **401K Plan Perform ADP/ACP Testing** | **20c** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenPerformADPACPTestingInd** | **0937.03** | **Optional** in schema |

Edit tests:

I-184 Schedule R, Line 20c cannot be blank if Line 20b "ADP/ACP Test" box is checked.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PenPerformADPACPTestingInd in line 20c of Schedule R is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-MTHD-USED-SATISFY-RQMTS-IND** | **0937.04** |

| Form Label | Line Number |
|---|---|
| **Method Used To Satisfy Coverage Rqmts** | **21a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenMthdUsedSatisfyRqmtsInd** | **0937.04** | **Optional** in schema |

Edit tests:

I-186 Schedule R, Line 21a cannot be blank.

Schema Info: Type Enum1To2Type minOccurs= 0; maxOccurs= 1

Type Info: Enum1To2Type - simpleType [enum values 1,2]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PenMthdUsedSatisfyRqmtsInd in line 21a of Schedule R is invalid for the datatype Enum1To2Type. Valid values for this datatype include 1 or 2.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-PLAN-SATISFY-TESTS-IND** | **0937.05** |

| Form Label | Line Number |
|---|---|
| **Plan Satisfy Coverage and Nondiscrimination Tests** | **21b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenPlanSatisfyTestsInd** | **0937.05** | **Optional** in schema |

Edit tests:

I-188 Schedule R, Line 21b cannot be blank.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PenPlanSatisfyTestsInd in line 21b of Schedule R is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-PLAN-TIMELY-AMENDED-IND** | **0937.06** |

| Form Label | Line Number |
|---|---|
| **Plan Timely Amended** | **22a** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenPlanTimelyAmendedInd** | **0937.06** | **Optional** in schema |

Edit tests:

I-190 Schedule R, Line 22a cannot be blank.

Schema Info: Type YesNoNAType minOccurs= 0; maxOccurs= 1

Type Info: YesNoNAType - simpleType [boolean string, 1=yes, 2=no, 3=N/A]

Base: StringType

Restrictions: Enumerations: 1, 2, 3,

Acknowledgment Error Message:The value for the XML element PenPlanTimelyAmendedInd in line 22a of Schedule R is invalid for the datatype YesNoNAType. Valid values for this datatype include 1 (yes), 2 (no), or 3 (N/A).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-LAST-PLAN-AMENDMENT-DATE** | **0937.07** |

| Form Label | Line Number |
|---|---|
| **Last Plan Amendment Date** | **22b** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenLastPlanAmendmentDate** | **0937.07** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PenLastPlanAmendmentDate in line 22b of Schedule R is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-TAX-CODE** | **0937.08** |

| Form Label | Line Number |
|---|---|
| **Tax Law Code** | **22b - Code** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenTaxLawCode** | **0937.08** | **Optional** in schema |

Valid values: J=Pension Protection Act of 2006 (PPA 06), M=Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), K=GATT, USERRA, SBJPA, and TRA (GUST)

Schema Info: Type TaxLawCodeType minOccurs= 0; maxOccurs= 1

Type Info: TaxLawCodeType - simpleType [ J=Pension Protection Act of 2006 (PPA 06); M=Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA); K=GATT, USERRA, SBJPA, and TRA (GUST)]

Base: StringType

Restrictions: Enumerations: J, M, K,

Acknowledgment Error Message:The value for the XML element PenTaxLawCode in line 22b - Code of Schedule R is invalid for the datatype TaxLawCodeType. Valid values for this datatype include J= (PPA 06), M= (EGTRRA), or K= (GUST)

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-LAST-OPIN-ADVISORY-DATE** | **0937.09** |

| Form Label | Line Number |
|---|---|
| **Last Opinion or Advisory Letter Date** | **22c - Date** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenLastOpinAdvisoryDate** | **0937.09** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PenLastOpinAdvisoryDate in line 22c - Date of Schedule R is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-LAST-OPIN-ADVISORY-SERIAL-NUM** | **0937.10** |

| Form Label | Line Number |
|---|---|
| **Last Opinion or Advisory Letter Serial Number** | **22c - Letter Serial Number** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenLastOpinAdvisorySerialNum** | **0937.10** | **Optional** in schema |

Schema Info: Type SerialNumType minOccurs= 0; maxOccurs= 1

Type Info: SerialNumType - simpleType [8-character alphanumeric string]

Base: StringType

Restrictions: exactLength=8

Acknowledgment Error Message:The value for the XML element PenLastOpinAdvisorySerialNum in line 22c - Letter Serial Number of Schedule R is invalid for the datatype SerialNumType. Valid values for this datatype include 8-character alphanumeric string.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-FAV-DETERM-LTR-DATE** | **0937.11** |

| Form Label | Line Number |
|---|---|
| **Favorable Determination Letter Date** | **22d - Date** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenFavDetermLtrDate** | **0937.11** | **Optional** in schema |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

Acknowledgment Error Message:The value for the XML element PenFavDetermLtrDate in line 22d - Date of Schedule R is invalid for the datatype DateType. Valid values for this datatype include valid calendar dates in the format YYYY-MM-DD (hyphens required).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Schedule R** | **PEN-PLAN-MAINTAIN-US-TERRITORY-IND** | **0937.12** |

| Form Label | Line Number |
|---|---|
| **Plan maintained US territory** | **23** |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PenPlanMaintainUSTerritoryInd** | **0937.12** | **Optional** in schema |

Edit tests:

I-192 Schedule R, Line 23 cannot be blank.

Schema Info: Type YesNoType minOccurs= 0; maxOccurs= 1

Type Info: YesNoType - simpleType [boolean string, 1=yes, 2=no]

Base: StringType

Restrictions: Enumerations: 1, 2,

Acknowledgment Error Message:The value for the XML element PenPlanMaintainUSTerritoryInd in line 23 of Schedule R is invalid for the datatype YesNoType. Valid values for this datatype include either 1 (yes) or 2 (no).

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Attachments** | **AO-ATTACHMENT-ID** | **0938.00** |

| Form Label | Line Number |
|---|---|
| | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AccountantOpinion/AttachmentId** | **0938.00** | **Required** in schema if **AccountantOpinion** present |

Schema Info: Type Count3Type minOccurs= 1; maxOccurs= 1

Type Info: Count3Type - simpleType [3-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=3

ParentInfo: AccountantOpinion (AOType) minOccurs=0

Acknowledgment Error Message:The value for the XML element AccountantOpinion/AttachmentId in Attachments is invalid for the datatype Count3Type. Valid values for this datatype include unsigned integers up to a maximum of 999.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Attachments** | **AO-REPORT-DOC** | **0939.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AccountantOpinion/PdfDoc** | **0939.00** | **Required** in schema if **AccountantOpinion** present |

Edit tests:

| | |
|---|---|
| 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-205 | Accountant's Opinion (Attachments/AccountantOpinion) 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-214 | Accountant's Opinion with Financial Information must be attached when Form 5500, Line A (DFE-Specify) contains "E" (103-12IE) or "G" (GIA). |
| P-292 | Schedule H Lines 3a, 3b, 3c(1) and 3c(2) must be completed when an Accountant's Opinion is attached. Review your responses to Schedule H, Part III. |
| P-358 | Schedule I, Line 4k is checked "no," but you have not attached an Accountant's Opinion with financial information or explanatory statement. Review your response to Line 4k or provide the requested information. |
| P-362 | Accountant's Opinion is not attached, and end of year (EOY) total assets (Schedule H, Lines 1f (b) is zero or blank and EOY total liabilities (Schedule H, Lines 1k(b)) is zero or blank and Net Income (Schedule H, Line 2(k)) is not blank and Form 5500 Box B (final filing) is checked. Note: A filer is still required to have an accountant’s opinion for a final filing. |

Schema Info: Type PdfDocumentType minOccurs= 1; maxOccurs= 1

Type Info: PdfDocumentType - complexType [holds a binary attachment]

Base: xmime:base64Binary

Restrictions: None

ParentInfo: AccountantOpinion (AOType) minOccurs=0

Acknowledgment Error Message:The value for the XML element AccountantOpinion/PdfDoc in Attachments is invalid for the datatype PdfDocumentType. Valid values for this datatype include a base64Binary-encoded PDF document.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Attachments** | **ATTACHMENT-ID** | **0940.00** |

| Form Label | Line Number |
|---|---|
| | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Attachment/AttachmentId** | **0940.00** | **Required** in schema if **Attachment** present |

Schema Info: Type Count3Type minOccurs= 1; maxOccurs= 1

Type Info: Count3Type - simpleType [3-digit Type for a count field]

Base: IntegerNNType

Restrictions: totalDigits=3

ParentInfo: Attachment (AttachmentType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element Attachment/AttachmentId in Attachments is invalid for the datatype Count3Type. Valid values for this datatype include unsigned integers up to a maximum of 999.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Attachments** | **ATTACHMENT-TYPE** | **0941.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Attachment/AttachmentTypeCode** | **0941.00** | **Required** in schema if **Attachment** present |

Edit tests:

| | |
|---|---|
| B-600MB | Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included. |
| B-601MB | Schedule MB is attached, but the filing attachments do not include the Summary of Plan Provisions (Attachment[AttachmentTypeCode ='PlanProvisions']) and the Summary of Actuarial Methods and Assumptions (Attachment[AttachmentTypeCode ='ActrlAssmptnMthds']). |
| B-601SB | Schedule SB is attached, but the filing attachments do not include the Summary of Plan Provisions (Attachment[AttachmentTypeCode ='PlanProvisions']) and the Summary of Actuarial Methods and Assumptions (Attachment[AttachmentTypeCode ='ActrlAssmptnMthds']). |
| B-688SB | Schedule SB, Line 27 equals "4" and the Balances Subject to Binding Agreement with PBGC (Attachment[AttachmentTypeCode='SchSBBalSubjectToPBGC']) is not attached. |
| B-691SB | Schedule SB, Line 22 is greater than zero and the Weighted Average Retirement Age (Attachment [AttachmentTypeCode='WeightedAvgRtmtAge']) is not attached. |
| B-698SB | Schedule SB, Line 27 equals "6" and the Alternative 17-Year Funding Schedule for Airlines (Attachment[AttachmentTypeCode='SchSBAlt17YrFndngAirlines']) is not attached. |
| B-699SB | Schedule SB, Line 23 (Substitute) is checked and the Information on Use of Substitute Mortality Tables (Attachment[AttachmentTypeCode='SchSBSubMortalityTable']) is not attached. |
| I-101 | The Form 5500 Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500, Part I, Line D if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late. |
| I-101SF | The Form 5500-SF Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500-SF, Part I, Line C if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late. |
| I-120MB | Schedule of Active Participant Data (Attachment [AttachmentTypeCode ='ActiveParticipData']) of Schedule MB is not attached and Schedule MB, Line 8b(2) is checked "yes." |
| I-120SB | Schedule of Active Participant Data (Attachment [AttachmentTypeCode ='ActiveParticipData']) is not attached and Schedule SB, Line 26 is checked "yes." |
| I-127SB | Schedule SB, Line 24 is checked "yes" and the Non Prescribed Actuarial Assumption (Attachment [AttachmentTypeCode='SchSBNonPrescribedActrlAssmptn']) is not attached. |
| I-128SB | Schedule SB, Line 25 is checked "yes" and the Method Change (Attachment [AttachmentTypeCode='SchSBMethodChange']) is not attached. |
| I-132SB | Schedule SB, Line 32a or Line 32b is greater than zero and the Schedule of Shortfall Amortization Bases (Attachment[AttachmentTypeCode='SchSBAmortzBases']) is not attached. |
| I-133SB | Schedule SB, Line 4 is checked and the Plan at Risk (Attachment [AttachmentTypeCode='PlanAtRisk']) is not attached. |
| I-137MB | Schedule MB, Line 4b contains "E", "S", "C", or "D" and the Illustration Supporting Actuarial Certification of Status (Attachment[AttachmentTypeCode='SchMBActrlIllustration']) or the Actuarial Certification (Attachment[AttachmentTypeCode='SchMBActrlCertification']) or the Funding Improvement Plan (Attachment/[AttachmentTypeCode='SchRFundingImprovementPlan') or the Rehabilitation Plan (Attachment[AttachmentTypeCode='SchRRehabPlan') is not attached. |
| I-138MB | Schedule MB, Line 5i is checked and Reorganization Status Explanation (Attachment [AttachmentTypeCode='SchMBReorgStatusExpln']) and Reorganization Status Worksheet (Attachment [AttachmentTypeCode='SchMBReorgStatusWorksheet']) are not attached. |
| I-143MB | Schedule MB, Line 11 is checked "yes" and Justification for Change in Actuarial Assumption (Attachment[AttachmentTypeCode = 'SchMBJustificationChgActrlAssmptn']) is not attached. |
| I-145 | Schedule R, Line 17 is checked and Asset Liabilities Transfer (Attachment[AttachmentTypeCode ='SchRAssetLiabTransfer']) is not attached and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit). |
| I-146 | Schedule R, Line 18 is checked and Multiple Plan Liabilities (Attachment [AttachmentTypeCode='SchRMultiplePlansLiab']) is not attached. |

| | |
|---|---|
| I-158MB | A copy of the signed Schedule MB (Attachment/MBSBActuarySignature) must be attached in PDF format when a Schedule MB is provided. |
| I-158SB | The copy of the signed Schedule SB (Attachment/MBSBActuarySignature) must be attached in PDF format when a Schedule SB is provided. |
| P-317 | Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement. |
| P-319 | Schedule H, Line 4j is checked "yes," but a 5% Transaction Schedule ([AttachmentTypeCode='FivePrcntTrans']) is not attached. |
| P-358 | Schedule I, Line 4k is checked "no," but you have not attached an Accountant's Opinion with financial information or explanatory statement. Review your response to Line 4k or provide the requested information. |
| P-393 | Form 5500, Line A indicates that this is a Multiple Employer plan, but the Participating Employer (Attachment [AttachmentTypeCode='CSECParticipatingEmployer'] ) is not attached. |
| P-393SF | Form 5500-SF, Line A indicates that this is a Multiple Employer plan, but the Participating Employer (Attachment [AttachmentTypeCode='CSECParticipatingEmployer'] ) is not attached. |
| X-032MB | Statement by the Enrolled Actuary (Attachment [AttachmentTypeCode='ActuaryStatement']) must be attached when the Schedule MB box labeled "actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule" is checked. |
| X-032SB | Statement by the Enrolled Actuary (Attachment [AttachmentTypeCode='ActuaryStatement']) must be attached when the Schedule SB box labeled "actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule" is checked. |
| X-123 | The filing has been signed using the E-Signature option for Service Providers, however, the required attachment for this E-Signature option has not been attached. |

Schema Info: Type AttachmentTypeType minOccurs= 1; maxOccurs= 1

Type Info: AttachmentTypeType - simpleType [ActiveParticipData, ActrlAssmptnMthds, ActuaryStatement, CSECParticipatingEmployer, ESignatureAlternative, FivePrcntTrans, MBSBActuarySignature, OtherAttachment, PlanAtRisk, PlanProvisions, ReasonableCauseLate, ReasonableCauseAO, SchAssetsHeld, SchIWaiverIQPA, SchMBActrlCertification, SchMBActrlIllustration, SchMBFndgStndAccntBases, SchMBJustificationChgActrlAssmptn, SchMBReorgStatusExpln, SchMBReorgStatusWorksheet, SchRAssetLiabTransfer, SchRFundingImprovementPlan, SchRMultiplePlansLiab, SchRRehabPlan, SchSBAlt17YrFndngAirlines, SchSBAmortzBases, SchSBBalSubjectToPBGC, SchSBMethodChange, SchSBNonPrescribedActrlAssmptn, or SchSBSubMortalityTable. ]

Base: StringType

Restrictions: Enumerations: ActiveParticipData, ActrlAssmptnMthds, ActuaryStatement, CSECParticipatingEmployer, ESignatureAlternative, FivePrcntTrans, MBSBActuarySignature, OtherAttachment, PlanAtRisk, PlanProvisions, ReasonableCauseLate, ReasonableCauseAO, SchAssetsHeld, SchIWaiverIQPA, SchMBActrlCertification, SchMBActrlIllustration, SchMBFndgStndAccntBases, SchMBJustificationChgActrlAssmptn, SchMBReorgStatusExpln, SchMBReorgStatusWorksheet, SchRAssetLiabTransfer, SchRFundingImprovementPlan, SchRMultiplePlansLiab, SchRRehabPlan, SchSBAlt17YrFndngAirlines, SchSBAmortzBases, SchSBBalSubjectToPBGC, SchSBMethodChange, SchSBNonPrescribedActrlAssmptn, SchSBSubMortalityTable,

ParentInfo: Attachment (AttachmentType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element Attachment/AttachmentTypeCode in Attachments is invalid for the datatype AttachmentTypeType. Valid values for this datatype include ActiveParticipData, ActrlAssmptnMthds, ActuaryStatement, CSECParticipatingEmployer, ESignatureAlternative, FivePrcntTrans, MBSBActuarySignature, OtherAttachment, PlanAtRisk, PlanProvisions, ReasonableCauseLate, ReasonableCauseAO, SchAssetsHeld, SchIWaiverIQPA, SchMBActrlCertification, SchMBActrlIllustration, SchMBFndgStndAccntBases, SchMBJustificationChgActrlAssmptn, SchMBReorgStatusExpln, SchMBReorgStatusWorksheet, SchRAssetLiabTransfer, SchRFundingImprovementPlan, SchRMultiplePlansLiab, SchRRehabPlan, SchSBAlt17YrFndngAirlines, SchSBAmortzBases, SchSBBalSubjectToPBGC, SchSBMethodChange, SchSBNonPrescribedActrlAssmptn, or SchSBSubMortalityTable.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Attachments** | **ATTACHMENT-NAME** | **0942.00** |

| Form Label | Line Number |
|---|---|
| | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Attachment/Name** | **0942.00** | **Optional** in schema |

Schema Info: Type String70Type minOccurs= 0; maxOccurs= 1

Type Info: String70Type - simpleType [70 char max, no other restrictions]

Base: StringType

Restrictions: maxLength=70

ParentInfo: Attachment (AttachmentType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element Attachment/Name in Attachments is invalid for the datatype String70Type. Valid values for this datatype include any string of up to 70 characters.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Attachments** | **ATTACHMENT-PDF-DOC** | **0943.00** |

| Form Label | Line Number |
|---|---|
| | |

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Attachment/PdfDoc** | **0943.00** | **Required** in schema if **Attachment** present |

Schema Info: Type PdfDocumentType minOccurs= 1; maxOccurs= 1

Type Info: PdfDocumentType - complexType [holds a binary attachment]

Base: xmime:base64Binary

Restrictions: None

ParentInfo: Attachment (AttachmentType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element Attachment/PdfDoc in Attachments is invalid for the datatype PdfDocumentType. Valid values for this datatype include a base64Binary-encoded PDF document.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| Form | IRD Variable | Var Number |
|---|---|---|
| **Attachments** | **ATTACHMENT-TEXT-DOC** | **0944.00** |

Form Label

Line Number

## Input Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Attachment/TextDoc** | **0944.00** | **Required** in schema if **Attachment** present |

Schema Info: Type TextDocumentType minOccurs= 1; maxOccurs= 1

Type Info: TextDocumentType - complexType [holds a binary attachment]

Base: xmime:base64Binary

Restrictions: None

ParentInfo: Attachment (AttachmentType) minOccurs=0 maxOccurs=unbounded

Acknowledgment Error Message:The value for the XML element Attachment/TextDoc in Attachments is invalid for the datatype TextDocumentType. Valid values for this datatype include a base64Binary-encoded Text document.

## Output Specification - XML Format

Copy input element value exactly

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **SubmissionMsgInfo** | **SUBMISSION-REQUEST-ID** | **0945.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **RequestId** | **0945.00** | **Optional** in schema |

Schema Info: Type RequestIdType minOccurs= 0; maxOccurs= 1

Type Info: RequestIdType - simpleType [Globally unique 20-character message identifier automatically generated by approved EFAST2 software upon submission of a web service request.

Format: TransmitterID + 12 alphanumeric characters (upper-case or digits).]

Base: StringType

Restrictions: Patterns: [A-Z][0-9]{7}([A-Z]|[0-9]){12}

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **SubmissionMsgInfo** | **TRANSMISSION-FROM-URI** | **0946.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **From** | **0946.00** | **Optional** in schema |

Valid values: Endpoint address of web service request

Schema Info: Type URIType minOccurs= 0; maxOccurs= 1

Type Info: URIType - simpleType [Base type for a URI]

Base: xsd:anyURI

Restrictions: None

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **SubmissionMsgInfo** | **TRANSMISSION-MESSAGE-TIMESTAMP** | **0947.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SubmissionMsgInfo/MessageTimestamp** | **0947.00** | **Optional** in schema |

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: SubmissionMsgInfo (complex Type)

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **SubmissionMsgInfo** | **TRANSMITTER-ID** | **0948.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TransmitterId** | **0948.00** | **Optional** in schema |

Schema Info: Type TransmitterIdType minOccurs= 0; maxOccurs= 1

Type Info: TransmitterIdType - simpleType [Union of ID in registration database, UserId for individuals, ETIN for batch transmitters]

Base: Union: UserIdType ETINType

Restrictions: None

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **SubmissionMsgInfo** | **TRANSMISSION-SOFTWARE-ID** | **0949.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TransmissionSoftwareId** | **0949.00** | **Optional** in schema |

Schema Info: Type SoftwareIdType minOccurs= 0; maxOccurs= 1

Type Info: SoftwareIdType - simpleType [9-digit ID for software certified to sign filings or transmit to IFAS; may represent Transmission software or Filing software.]

Base: xsd:string

Restrictions: Patterns: [0-9]{9}

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ReceiptMsgInfo** | **TRANSMISSION-RESPONSE-ID** | **0950.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ResponseId** | **0950.00** | **Optional** in schema |

Schema Info: Type ResponseIdType minOccurs= 0; maxOccurs= 1

Type Info: ResponseIdType - simpleType [Globally unique identifier of web service response message. Format: system prefix (TBD) +YYMMDD + 6-digit sequence#]

Base: StringType

Restrictions: Patterns: [A-Za-z0-9]{27}

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ReceiptMsgInfo** | **TRANSMISSION-RESPONSE-TIMESTAMP** | **0951.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ReceiptMsgInfo/Timestamp** | **0951.00** | **Optional** in schema |

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

ParentInfo: ReceiptMsgInfo (complex Type)

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **SPONS-SIGNATURE-IND** | **0952.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SponsSignatureValidInd** | **0952.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-104 | A valid Plan Sponsor's USERID and PIN or Administrator's USERID and PIN must be provided. |
| I-104SF | A valid Plan Sponsor's USERID and PIN or Administrator's USERID and PIN must be provided. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **DFE-SIGNATURE-IND** | **0953.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DfeSignatureValidInd** | **0953.00** | **Optional** in schema |

Edit tests:

P-227A You have identified your filing as a DFE on Form 5500, Part I, Line A (DFE specify). The Plan Administrator's and/or DFE USERID and PIN are missing or invalid. The filing must contain this valid information.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **ADMIN-SIGNATURE-IND** | **0954.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AdminSignatureValidInd** | **0954.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-104 | A valid Plan Sponsor's USERID and PIN or Administrator's USERID and PIN must be provided. |
| I-104SF | A valid Plan Sponsor's USERID and PIN or Administrator's USERID and PIN must be provided. |
| P-227 | The Plan Administrator's USERID and PIN are missing or invalid. The filing must contain this valid information. |
| P-227SF | The Plan Administrator's USERID and PIN are missing or invalid. The filing must contain this valid information. |
| P-227A | You have identified your filing as a DFE on Form 5500, Part I, Line A (DFE specify). The Plan Administrator's and/or DFE USERID and PIN are missing or invalid. The filing must contain this valid information. |
| X-126 | The filing has been signed using the E-Signature option for Service Providers, however, Plan Administrator signature credentials have also been provided. Please review and ensure that the correct signature credentials have been provided. If the Plan Administrator has signed the filing, there is no need to sign using the e-signature alternative. |
| X-126SF | The filing has been signed using the E-Signature option for Service Providers, however, Plan Administrator signature credentials have also been provided. Please review and ensure that the correct signature credentials have been provided. If the Plan Administrator has signed the filing, there is no need to sign using the e-signature alternative. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **AGENT-SIGNATURE-IND** | **0955.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AuthInds/AgentSignatureValidInd** | **0955.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: AuthInds (complex Type)

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **E-SIGNATURE-IND** | **0955.01** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AuthInds/ESignatureValidInd** | **0955.01** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-104 | A valid Plan Sponsor's USERID and PIN or Administrator's USERID and PIN must be provided. |
| I-104SF | A valid Plan Sponsor's USERID and PIN or Administrator's USERID and PIN must be provided. |
| P-227 | The Plan Administrator's USERID and PIN are missing or invalid. The filing must contain this valid information. |
| P-227SF | The Plan Administrator's USERID and PIN are missing or invalid. The filing must contain this valid information. |
| P-227A | You have identified your filing as a DFE on Form 5500, Part I, Line A (DFE specify). The Plan Administrator's and/or DFE USERID and PIN are missing or invalid. The filing must contain this valid information. |
| X-123 | The filing has been signed using the E-Signature option for Service Providers, however, the required attachment for this E-Signature option has not been attached. |
| X-125 | The filing has been signed using the E-Signature option for Service Providers, however, the Plan Administrator signed name and/or signature date has not been provided on the Form 5500. |
| X-125SF | The filing has been signed using the E-Signature option for Service Providers, however, the Plan Administrator signed name and/or signature date has not been provided on the Form 5500-SF. |
| X-126 | The filing has been signed using the E-Signature option for Service Providers, however, Plan Administrator signature credentials have also been provided. Please review and ensure that the correct signature credentials have been provided. If the Plan Administrator has signed the filing, there is no need to sign using the e-signature alternative. |
| X-126SF | The filing has been signed using the E-Signature option for Service Providers, however, Plan Administrator signature credentials have also been provided. Please review and ensure that the correct signature credentials have been provided. If the Plan Administrator has signed the filing, there is no need to sign using the e-signature alternative. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

ParentInfo: AuthInds (complex Type)

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **ORIGINAL-DUE-DATE** | **0956.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DueDate** | **0956.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-101 | The Form 5500 Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500, Part I, Line D if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late. |
| I-101SF | The Form 5500-SF Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500-SF, Part I, Line C if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late. |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Due date table to be provided in GFI as described in Section C.23 of Statement of Work.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **SUBMITTED-DATE** | **0957.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SubmittedDate** | **0957.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| I-101 | The Form 5500 Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500, Part I, Line D if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late. |
| I-101SF | The Form 5500-SF Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500-SF, Part I, Line C if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late. |

Schema Info: Type DateType minOccurs= 0; maxOccurs= 1

Type Info: DateType - simpleType [Base type for a date in the format of YYYY-MM-DD ]

Base: xsd:date

Restrictions: Patterns: [1-9][0-9]{3}-[0-9]{2}-[0-9]{2}

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: Mapped to DateType from message header timestamp (dateTime)

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-C** | **0958.00** |

**Secured/substitute return** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassC** | **0958.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( n1:AuthInds/n1:AgentSignatureValidInd ='1' ). XPath relative to ValidFiling node.

Comment: When AGENT-SIGNATURE-IND = '1', set by system when AgentSecurityCode and PIN authenticated successfully.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-E** | **0959.00** |

**103-12IE DFE** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassE** | **0959.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( exists( n1:FilingData/n1:Form5500[n1:TypeDFEPlanEntityCd ='E']))
XPath relative to ValidFiling node.

Comment: When TYPE-DFE-PLAN-ENTITY = "E".

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-G** | **0960.00** |

**Group Insurance Arrangement DFE** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassG** | **0960.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( exists(n1:FilingData/n1:Form5500[ n1:TypeDFEPlanEntityCd ='G' ])).
XPath relative to ValidFiling node.

Comment: When TYPE-DFE-PLAN-ENTITY = "G".

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-H** | **0961.00** |

**Frozen plan** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassH** | **0961.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( exists( n1:FilingData/n1:Form5500/n1:PensionCodeTable [n1:TypePensionBnftCode = '1I' ]) or exists( n1:ShortFormData/n1:SF/n1:PensionCodeTable [n1:TypePensionBnftCode = '1I' ]) ) Note: XPath relative to ValidFiling node.

Comment: When TYPE-PENSION-BNFT-CODE contains "1I" or SF-TYPE-PENSION-BNFT-CODE contains "1I".

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-I** | **0962.00** |

**Fully insured welfare plan** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassI** | **0962.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( not( n1:FilingData/n1:Form5500/n1:PensionCodeTable/ n1:TypePensionBnftCode ) and n1:FilingData/n1:Form5500/n1:WelfareCodeTable/n1:TypeWelfareBnftCode and ( n1:FilingData/n1:Form5500/n1:FundingArrangement/n1:InsuranceInd = '1' or n1:FilingData/n1: Form5500/n1:FundingArrangement/n1:GeneralAssetInd = '1' ) and ( n1:FilingData/n1:Form5500/ n1:BenefitArrangement/n1:InsuranceInd = '1' or n1:FilingData/n1:Form5500/n1:BenefitArrangement/ n1:GeneralAssetInd = '1' ) and not(n1:FilingData/n1:Form5500/n1:FundingArrangement/n1:TrustInd='1' ) and not(n1:FilingData/n1:Form5500/n1:BenefitArrangement/n1:TrustInd='1' )). XPath relative to ValidFiling node.

Comment: When TYPE-WELFARE-BNFT-CODE is present and TYPE-PENSION-BNFT-CODE is not present and (FUNDING-INSURANCE-IND = '1' or FUNDING-GENERAL-ASSET-IND = '1') and (BENEFIT-INSURANCE-IND = '1' or BENEFIT-GENERAL-ASSET-IND = '1' ) and (FUNDING-TRUST-IND not equal 1 and BENEFIT-TRUST-IND not equal 1).

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-J** | **0963.00** |

**Small plan** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassJ** | **0963.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( ( n1:FilingData/n1:Form5500/n1:TotPartcpBoyCnt <121 and n1:FilingData/n1:SchI and not( n1:FilingData/n1:Form5500/n1:TypeDFEPlanEntityCd ) ) or ( n1:ShortFormData/n1:SF/n1:TotPartcpBoyCnt < 121 ) ). XPath relative to ValidFiling node.

Comment: When (TOT-PARTCP-BOY-CNT is less than 121 and Schedule I is present, except when TYPE-DFE-PLAN-ENTITY-CD is present) or SF-TOT-PARTCP-BOY-CNT is less than 121.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-M** | **0964.00** |

**Master trust DFE** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassM** | **0964.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( n1:FilingData/n1:Form5500/n1:TypeDFEPlanEntityCd = 'M'). XPath relative to ValidFiling node.

Comment: When TYPE-DFE-PLAN-ENTITY-CD = "M".

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-N** | **0965.00** |

| | |
|---|---|
| **Target benefit plan, money purchase plan, or offset plan** | **Generated Bypass codes** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassN** | **0965.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( exists( n1:FilingData/n1:Form5500/n1:PensionCodeTable [n1:TypePensionBnftCode = '2B' ] | n1:FilingData/n1:Form5500/n1:PensionCodeTable[n1:TypePensionBnftCode = '2C' ] | n1:FilingData/n1:Form5500/n1:PensionCodeTable[n1:TypePensionBnftCode = '2D'] | n1:ShortFormData/n1:SF/n1:PensionCodeTable[n1:TypePensionBnftCode = '2B' ] | n1:ShortFormData/n1:SF/ n1:PensionCodeTable[n1:TypePensionBnftCode = '2C' ] | n1:ShortFormData/n1:SF/n1:PensionCodeTable [n1:TypePensionBnftCode = '2D' ])) Note: XPath relative to ValidFiling node.

Comment: When TYPE-PENSION-BNFT-CODE or SF-TYPE-PENSION-BNFT-CODE contains "2B" (Target benefit plan), "2C" (Money purchase), or "2D" (Offset plan).

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-O** | **0966.00** |

**CCT or PSA DFE** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassO** | **0966.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( n1:FilingData/n1:Form5500/n1:TypeDFEPlanEntityCd = 'C' or n1:FilingData/n1:Form5500/n1:TypeDFEPlanEntityCd = 'P'). XPath relative to ValidFiling node.

Comment: When TYPE-DFE-PLAN-ENTITY = "C" (CCT) or "P" (PSA).

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-P** | **0967.00** |

**408 account plan** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassP** | **0967.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( exists( n1:FilingData/n1:Form5500/n1:PensionCodeTable [n1:TypePensionBnftCode = '2N'] | n1:ShortFormData/n1:SF/n1:PensionCodeTable [n1:TypePensionBnftCode = '2N'] ) ). Note: XPath relative to ValidFiling node.

Comment: When TYPE-PENSION-BNFT-CODE or SF-TYPE-PENSION-BNFT-CODE contains "2N" (408 account).

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-R** | **0967.50** |

**Prior Year Filing** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassR** | **0967.50** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number (n1:FilingHeader/n1:PriorYearInd = '1') Note: XPath relative to ValidFiling node.

Comment: When FILING-HEADER-PRIOR-YR-IND = '1'.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-S** | **0968.00** |

**Short plan year** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | **Optional** in schema |
|---|---|---|
| **BypassS** | **0968.00** | |

Edit tests:

| | |
|---|---|
| X-034 | Either Form 5500, Line B (short plan year filing) is checked, but the Plan Year End minus the Plan Year Begin date is not less than 12 months or Form 5500, Line B (short plan year filing) is not checked, but the Plan Year End minus the Plan Year Begin date is less than 12 months. |
| X-034SF | Either Form 5500-SF, Line B4 (short plan year filing) is checked, but the Plan Year End minus the Plan Year Begin date is not less than 12 months or Form 5500-SF, Line B4 (short plan year filing) is not checked, but the Plan Year End minus the Plan Year Begin date is less than 12 months. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( ( month-from-date( n1:FilingData/n1:Form5500/n1:PlanYearBeginDate ) <= 2 and year-from-date( n1:FilingData/n1:Form5500/n1:PlanYearBeginDate ) div 4 = year-from-date ( n1:FilingData/n1:Form5500/n1:PlanYearBeginDate ) idiv 4 and days-from-duration( xs:date( n1: FilingData/n1:Form5500/n1:PlanYearEndDate ) - xs:date(n1:FilingData/n1:Form5500/n1: PlanYearBeginDate )) <365 ) or ( month-from-date( n1:FilingData/n1:Form5500/n1:PlanYearBeginDate ) <= 2 and year-from-date( n1:FilingData/n1:Form5500/n1:PlanYearBeginDate ) div 4 != year-from-date ( n1:FilingData/n1:Form5500/n1:PlanYearBeginDate ) idiv 4 and days-from-duration( xs:date( n1: FilingData/n1:Form5500/n1:PlanYearEndDate ) - xs:date( n1:FilingData/n1:Form5500/n1: PlanYearBeginDate )) <364 ) or ( month-from-date( n1:FilingData/n1:Form5500/n1:PlanYearBeginDate ) > 2 and year-from-date( n1:FilingData/n1:Form5500/n1:PlanYearEndDate ) div 4 = year-from-date ( n1:FilingData/n1:Form5500/n1:PlanYearEndDate ) idiv 4 and days-from-duration( xs:date( n1:FilingData/ n1:Form5500/n1:PlanYearEndDate ) - xs:date( n1:FilingData/n1:Form5500/n1:PlanYearBeginDate )) <365 ) or ( month-from-date( n1:FilingData/n1:Form5500/n1:PlanYearBeginDate ) > 2 and year-from-date ( n1:FilingData/n1:Form5500/n1:PlanYearEndDate ) div 4 != year-from-date( n1:FilingData/n1:Form5500/ n1:PlanYearEndDate ) idiv 4 and days-from-duration( xs:date( n1:FilingData/n1:Form5500/ n1:PlanYearEndDate ) - xs:date( n1:FilingData/n1:Form5500/n1:PlanYearBeginDate )) <364 ) or ( month- from-date( n1:ShortFormData/n1:SF/n1:PlanYearBeginDate ) <= 2 and year-from-date( n1:ShortFormData/n1: SF/n1:PlanYearBeginDate ) div 4 = year-from-date( n1:ShortFormData/n1:SF/n1:PlanYearBeginDate ) idiv 4 and days-from-duration( xs:date( n1:ShortFormData/n1:SF/n1:PlanYearEndDate ) - xs:date(n1: ShortFormData/n1:SF/n1:PlanYearBeginDate )) <365 ) or ( month-from-date( n1:ShortFormData/n1:SF/ n1:PlanYearBeginDate ) <= 2 and year-from-date( n1:ShortFormData/n1:SF/n1:PlanYearBeginDate ) div 4 ! = year-from-date( n1:ShortFormData/n1:SF/n1:PlanYearBeginDate ) idiv 4 and days-from-duration( xs: date( n1:ShortFormData/n1:SF/n1:PlanYearEndDate ) - xs:date( n1:ShortFormData/n1:SF/ n1:PlanYearBeginDate )) <364 ) or ( month-from-date( n1:ShortFormData/n1:SF/n1:PlanYearBeginDate ) > 2 and year-from-date( n1:ShortFormData/n1:SF/n1:PlanYearEndDate ) div 4 = year-from-date ( n1:ShortFormData/n1:SF/n1:PlanYearEndDate ) idiv 4 and days-from-duration( xs:date( n1:ShortFormData/ n1:SF/n1:PlanYearEndDate ) - xs:date( n1:ShortFormData/n1:SF/n1:PlanYearBeginDate )) <365 ) or ( month-from-date( n1:ShortFormData/n1:SF/n1:PlanYearBeginDate ) > 2 and year-from-date( n1: ShortFormData/n1:SF/n1:PlanYearEndDate ) div 4 != year-from-date( n1:ShortFormData/n1:SF/ n1:PlanYearEndDate ) idiv 4 and days-from-duration( xs:date( n1:ShortFormData/n1:SF/n1: PlanYearEndDate ) - xs:date( n1:ShortFormData/n1:SF/n1:PlanYearBeginDate )) <364 ) Note: XPath relative to ValidFiling node. )

Comment: When FORM-TAX-PRD minus FORM-PLAN-YEAR-BEGIN-DATE (or SF-TAX-PRD minus SF-PLAN-YEAR-BEGIN-DATE) is less than 364 days (365 for Leap Year).

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-T** | **0969.00** |

**Terminated plan** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassT** | **0969.00** | **Optional** in schema |

Edit tests:

| | |
|---|---|
| P-215 | Form 5500, Line B (Final Return/Report) is checked, however the criteria for termination have not been met. Review the instructions for filing a final return. |
| P-215SF | Form 5500-SF, Line B (Final Return/Report) is checked, however the criteria for termination have not been met. Review the instructions for filing a final return. |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( ( ( n1:FilingData/n1:SchH/n1:AllPlanAstDistribInd ='1' or n1:FilingData/n1:SchI/n1:AllPlanAstDistribInd = '1' ) and ( n1:FilingData/n1:SchH/n1:TotAssetsEoyAmt = 0 or n1:FilingData/n1:SchI/n1:TotAssetsEoyAmt = 0 ) and ( ( n1:FilingData/n1:Form5500/n1:TotActRtdSepBenefCnt =0 and number( n1:FilingData/n1:Form5500/n1:SponsDfePlanNum) < 501 ) or ( n1:FilingData/n1:Form5500/n1:SubtlActRtdSepCnt = 0 and number( n1:FilingData/n1:Form5500/n1:SponsDfePlanNum) > 500 ) ) ) or ( number( n1:FilingData/n1:Form5500/n1:SponsDfePlanNum) > 500 and not (n1:FilingData/n1:SchH/n1:AllPlanAstDistribInd = '1' or n1:FilingData/n1:SchI/n1:AllPlanAstDistribInd = '1' ) and ( n1:FilingData/n1:SchH/n1:TotAssetsEoyAmt = 0 or n1:FilingData/n1:SchI/n1:TotAssetsEoyAmt = 0 ) and n1:FilingData/n1:Form5500/n1:TotActRtdSepBenefCnt = 0 and not ( n1:FilingData/n1:Form5500/n1:FundingArrangement/n1:TrustInd = '1' ) ) or ( n1:FilingData/n1:Form5500/n1:PensionCodeTable[n1:TypePensionBnftCode = '2N' ] and n1:FilingData/n1:Form5500/n1:FinalFilingInd = '1' ) or ( not( n1:FilingData/n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode ) and n1:FilingData/n1:Form5500/n1:WelfareCodeTable/n1:TypeWelfareBnftCode and ( n1:FilingData/n1:Form5500/n1:FundingArrangement/n1:InsuranceInd = '1' or n1:FilingData/n1:Form5500/n1:FundingArrangement/n1:GeneralAssetInd = '1' ) and ( n1:FilingData/n1:Form5500/n1:BenefitArrangement/n1:InsuranceInd = '1' or n1:FilingData/n1:Form5500/n1:BenefitArrangement/n1:GeneralAssetInd = '1' ) and not( n1:FilingData/n1:Form5500/n1:FundingArrangement/n1:TrustInd='1' ) and not( n1:FilingData/n1:Form5500/n1:BenefitArrangement/n1:TrustInd='1' ) and n1:FilingData/n1:Form5500/n1:SubtlActRtdSepCnt = 0 and number( n1:FilingData/n1:Form5500/n1:SponsDfePlanNum) > 500 ) or ( n1:ShortFormData/n1:SF/n1:AllPlanAstDistribInd = '1' and n1:ShortFormData/n1:SF/n1:TotAssetsEoyAmt = 0 and n1:ShortFormData/n1:SF/n1:TotActRtdSepBenefCnt = 0 ) or ( n1:ShortFormData/n1:SF/n1:PensionCodeTable [ n1:TypePensionBnftCode = '2N' ] and n1:ShortFormData/n1:SF/n1:FinalFilingInd ='1' ) ) Note: XPath relative to ValidFiling node.

Comment: When:
(1) (ALL-PLAN-AST-DISTRIB-IND = "1" or SMALL-ALL-PLAN-AST-DISTRIB-IND = "1") and

(TOT-ASSETS-EOY-AMT = 0 or SMALL-TOT-ASSETS-EOY-AMT = 0 ) and:

(A) TOT-ACT-RTD-SEP-BENEF-CNT = 0 and SPONS-DFE-PN is in the range 001-500,

or

(B) SUBTL-ACT-RTD-SEP-CNT = 0 and SPONS-DFE-PN is in the range 501-999;

OR:

(2) SPONS-DFE-PN is in the range 501-999 and (ALL-PLAN-AST-DISTRIB-IND does not = "1" or SMALL-ALL-PLAN-AST-DISTRIB-IND does not = "1") and (TOT-ASSETS-EOY-AMT = 0 or SMALL-TOT-ASSETS-EOY-AMT = 0 ) and SUBTL-ACT-RTD-SEP-CNT= 0 and FUNDING-TRUST-IND does not = "1".

OR:

(3) TYPE-PENSION-BNFT-CODE contains "2N" and FINAL-FILING-IND = "1",

OR:

(4) (TYPE-WELFARE-BNFT-CODE is present and TYPE-PENSION-BNFT-CODE is not present
and (FUNDING-INSURANCE-IND = '1' or FUNDING-GENERAL-ASSET-IND = '1') and (BENEFIT-INSURANCE-IND = '1'
or BENEFIT-GENERAL-ASSET-IND = '1' ) and (FUNDING-TRUST-IND not equal 1 and BENEFIT-TRUST-IND not
equal 1)) and SUBTL-ACT-RTD-SEP-CNT = 0 and SPONS-DFE-PN is in the range 501-999.

OR:

(1) SF-ALL-PLAN-AST-DISTRIB-IND = "1" and SF-TOT-ASSETS-EOY-AMT = 0 and:

(A) SF-T0T-ACT-RTD-SEP-BENEF-CNT = 0 and SF-PLAN-NUM is in the range 001-500

or

(B) SF-TOT-ACT-RTD-SEP-BENEF-CNT = 0 and SF-PLAN-NUM is in the range 501-999.

OR:

(2) SF-TYPE-PENSION-BNFT-CODE contains "2N" and SF-FINAL-FILING-IND = "1".

---

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-W** | **0970.00** |

**Welfare plan** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassW** | **0970.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number(number( n1:FilingData/n1:Form5500/n1:SponsDfePlanNum) >500 or number ( n1:ShortFormData/n1:SF/n1:SponsorPlanNum) >500 ). XPath relative to ValidFiling node.

Comment: When SPONS-DFE-PN or SF-PLAN-NUM is in the range 501-999.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-X** | **0971.00** |

**One-Participant plan/Foreign Plan** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassX** | **0971.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number (n1:ShortFormData/n1:SF/n1:TypePlanEntityCd = '3' or n1:ShortFormData/n1:SF/n1:TypePlanEntityCd = '4' ) Note: XPath relative to ValidFiling node.

Comment: When SF-PLAN-ENTITY-CD = '3' or '4'.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BYPASS-Z** | **0972.00** |

**General DFE** **Generated Bypass codes**

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BypassZ** | **0972.00** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Mapping from XML Input: number( ( n1:FilingData/n1:Form5500/n1:TypeDFEPlanEntityCd = 'C' or n1:FilingData/n1:Form5500/n1:TypeDFEPlanEntityCd = 'E' or n1:FilingData/n1:Form5500/n1:TypeDFEPlanEntityCd = 'M' or n1:FilingData/n1:Form5500/n1:TypeDFEPlanEntityCd = 'P' ) and not( n1:FilingData/n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode ) and not( n1:FilingData/n1:Form5500/n1:WelfareCodeTable/n1:TypeWelfareBnftCode ) ). XPath relative to ValidFiling node.

Comment: When TYPE-DFE-PLAN-ENTITY = "C", "E", "M" or "P" and TYPE-PENSION-BNFT-CODE is blank and TYPE-WELFARE-BNFT-CODE is blank.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **SUSPECT-DUP-IND** | **0972.01** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **SuspectDupInd** | **0972.01** | **Optional** in schema |

Edit tests:

Z-001 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. If a duplicate was submitted in error, no further action is needed, but try to avoid duplicate submissions in the future.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Set SUSPECT-DUP-IND to 1 when FILING-HEADER-AMENDED-IND <>1 and the FILING-HEADER-FORM-YEAR, FILING-HEADER-EIN, FILING-HEADER-PN, and FILING-HEADER-PLAN-YEAR-END is the same as another filing with a Tracking Database record.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **PLAN-NUM-ENTITY-IND** | **0972.02** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanNumEntityInd** | **0972.02** | **Optional** in schema |

Edit tests:

Z-002 The plan number on Line 1b of the Form 5500 or Form 5500-SF of this filing submission does not match the plan number provided on last year's return/report. Please verify that the correct plan number has been provided on Line 1b of the Form 5500 or Form 5500-SF and make any necessary corrections. If the plan number has changed since last year's return/report, enter the plan number as it appeared on the last return/report on Line 4c of the Form 5500 or Form 5500-SF.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Set to'1' if the Plan Number of the current filing does not match the Plan Number of a submission from the previous year, but there is a match on all other key identifying fields (EIN, Plan Name, Sponsor's Zip Code, Plan Feature Codes, Plan Funding and Benefit Arrangements, Total Participants and Total Assets).

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **PLAN-NAME-ENTITY-IND** | **0972.03** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanNameEntityInd** | **0972.03** | **Optional** in schema |

Edit tests:

Z-003 The plan name on Line 1a of the Form 5500 or Form 5500-SF 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 or Form 5500-SF and use the same name or abbreviation as was used on prior filings.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Set to'1' if the Plan Name of the current filing does not match the Plan Name of a submission from the previous year (within the Government provided threshold), but there is a match on all other key identifying fields (EIN, Plan Number, Sponsor's Zip Code, Plan Feature Codes, Plan Funding and Benefit Arrangements, Total Participants and Total Assets).

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **PLAN-SPONS-ZIP-ENTITY-IND** | **0972.04** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanSponsZipEntityInd** | **0972.04** | **Optional** in schema |

Edit tests:

Z-004 The plan sponsor's ZIP code or Foreign Postal Code on Line 2a of the Form 5500 or Form 5500-SF of this filing submission does not match the plan sponsor's ZIP code or Foreign Postal Code provided on last year's return/report. Please verify that the correct plan sponsor's ZIP code or Foreign Postal Code has been provided on Line 2a of the Form 5500 or Form 5500-SF.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Set to '1' if the Plan Sponsor's ZIP Code or Foreign Postal Code of the current filing does not match the Sponsor's ZIP Code or Foreign Postal Code of a submission from the previous year, but there is a match on all other key identifying fields (EIN, Plan Number, Plan Name, Plan Feature Codes, Plan Funding and Benefit Arrangements, Total Participants and Total Assets).

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **PLAN-FEATURE-CODE-ENTITY-IND** | **0972.05** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanFeatureCodeEntityInd** | **0972.05** | **Optional** in schema |

Edit tests:

Z-005 The plan feature code(s) on Line 8 of the Form 5500 or Line 9 of the Form 5500-SF of this filing submission do not match the plan feature code(s) provided on last year's return/report. Please verify that the correct plan feature code(s) have been provided on Line 8 of the Form 5500 or Line 9 of the Form 5500-SF.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Set to'1' if the Plan Feature Codes of the current filing do not match the Plan Feature Codes of a submission from the previous year, but there is a match on all other key identifying fields (EIN, Plan Number, Plan Name, Sponsor's Zip Code, Plan Funding and Benefit Arrangements, Total Participants and Total Assets). Do not set PLAN-FEATURE-CODE-ENTITY-IND = 1 if BYPASS-Z=1.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **PLAN-FNDNG-BENEFIT-ENTITY-IND** | **0972.06** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanFndngBenefitEntityInd** | **0972.06** | **Optional** in schema |

Edit tests:

Z-006 The plan funding and benefit arrangement code(s) on Line 9 of the Form 5500 of this filing submission do not match the plan funding and benefit arrangement code(s) provided on last year's return/report. Please verify that the correct plan funding and benefit arrangement code (s) have been provided on Line 9 of the Form 5500.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Set to'1' if the Plan Funding and Benefit Arrangements of the current filing do not match the Plan Funding and Benefit Arrangements of a submission from the previous year, but there is a match on all other key identifying fields (EIN, Plan Number, Plan Name, Sponsor's Zip Code, Plan Feature Codes,Total Participants and Total Assets). Do not set PLAN-FNDNG-BENEFIT-ENTITY-IND = 1 if BYPASS-Z=1.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **TOT-PARTCP-ENTITY-IND** | **0972.07** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **TotPartcpEntityInd** | **0972.07** | **Optional** in schema |

Edit tests:

Z-007 The total participant BOY count on Line 5 of the Form 5500 or Line 5a of the Form 5500-SF in this filing submission does not match the total participant EOY count provided on Line 6f of the Form 5500 or Line 5b of the Form 5500-SF of last year's return/report. Please verify that the correct total participant BOY count has been provided on Line 5 of the Form 5500 or Line 5a of the Form 5500-SF.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Set to'1' if the BOY Total Participants of the current filing do not match the EOY Total Participants of a submission from the previous year (within the Government provided threshold), but there is a match on all other key identifying fields (EIN, Plan Number, Plan Name, Sponsor's Zip Code, Plan Feature Codes, Plan Funding and Benefit Arrangements and Total Assets).

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **TOT-ASSET-ENTITY-IND** | **0972.08** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **PlanAssetEntityInd** | **0972.08** | **Optional** in schema |

Edit tests:

Z-008 The BOY total assets on Line 1f of the Schedule H, Line 1a of the Schedule I or Line 7a of the Form 5500-SF in this filing submission does not match the EOY total assets provided on Line 1f of the Schedule H, Line 1a of the Schedule I or Line 7a of the Form 5500-SF of last year's return/report. Please verify that the correct BOY total assets have been provided on Line 1f of the Schedule H, Line 1a of the Schedule I or Line 7a of the Form 5500-SF.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Set to'1' if the BOY Total Assets of the current filing do not match the EOY Total Assets of a submission from the previous year (within the Government provided threshold), but there is a match on all other key identifying fields (EIN, Plan Number, Plan Name, Sponsor's Zip Code, Plan Feature Codes, Plan Funding and Benefit Arrangements and Total Participants).

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **MATCH-ENTITY-IND** | **0972.09** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **MatchEntityInd** | **0972.09** | **Optional** in schema |

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Set to'1' if all key identifying fields (EIN, Plan Number, Plan Name, Sponsor's Zip Code, Plan Feature Codes, Plan Funding and Benefit Arrangements, Total Participants and Total Assets) on the current submission match a submission from the previous year.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **NO-MATCH-ENTITY-IND** | **0972.10** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **NoMatchEntityInd** | **0972.10** | **Optional** in schema |

Edit tests:

Z-009 Key identifying information on this filing submission 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. If this is not an initial filing for this plan, please verify that the correct EIN and plan number have been provided on Lines 1b and 2b of the Form 5500 or Form 5500-SF. If the EIN and/or plan number have changed since last year's return/report, enter the EIN and/or plan number as it appeared on the last return/report on Line 4b and/or 4c of the Form 5500 or Form 5500-SF.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Set to'1' if two or more key identifying fields (EIN, Plan Number, Plan Name, Sponsor's Zip Code, Plan Feature Codes, Plan Funding and Benefit Arrangements, Total Participants and Total Assets) on the current submission do not match a submission from the previous year.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BAD-PLAN-SPONS-ADDRESS-IND** | **0972.11** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BadPlanSponsAddressInd** | **0972.11** | **Optional** in schema |

Edit tests:

Z-010 The plan sponsor's address provided on Line 2a of the Form 5500 or Form 5500-SF may be invalid. Please verify that a complete and accurate address has been provided.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Address verification of the plan sponsor address will only occur for domestic addresses. Foreign addresses will not be subject to this verification.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **ValidFilingInfo** | **BAD-PLAN-ADMIN-ADDRESS-IND** | **0972.12** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **BadPlanAdminAddressInd** | **0972.12** | **Optional** in schema |

Edit tests:

Z-011 The plan administrator's address provided on Line 3a of the Form 5500 or Form 5500-SF may be invalid. Please verify that a complete and accurate address has been provided.

Schema Info: Type CheckboxType minOccurs= 0; maxOccurs= 1

Type Info: CheckboxType - simpleType [1 char string, 1=checked, 0 = unchecked]

Base: StringType

Restrictions: Enumerations: 1, 0,

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: Do not set BAD-PLAN-ADMIN-ADDRESS-IND=1 if ADMIN-NAME-SAME-AS-SPONSOR-IND=1 or SF-ADMIN-NAME-SAME-AS-SPONSOR-IND=1. Address verification of the plan administrator address will only occur for domestic addresses. Foreign addresses will not be subject to this verification.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **FilingStatusInfo** | **ACK-ID** | **0973.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **AckId** | **0973.00** | **Required** in schema |

Schema Info: Type AckIdType minOccurs= 1; maxOccurs= 1

Type Info: AckIdType - simpleType [Globally unique identifier for filing acknowledgment. Format: 30 character identifier.]

Base: StringType

Restrictions: Patterns: [A-Za-z0-9]{30}

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **FilingStatusInfo** | **FILING-STATUS** | **0974.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **FilingStatus** | **0974.00** | **Required** in schema |

Schema Info: Type FilingStatusType minOccurs= 1; maxOccurs= 1

Type Info: FilingStatusType - simpleType [Acceptance status of a filing submission: FILING_RECEIVED, FILING_UNPROCESSABLE, FILING_ERROR, PROCESSING_STOPPED, PROCESSING, FILING_NOT_FOUND or SYSTEM_UNAVAILABLE.]

Base: StringType

Restrictions: Enumerations: FILING_RECEIVED, FILING_UNPROCESSABLE, FILING_ERROR, PROCESSING_STOPPED, PROCESSING, FILING_NOT_FOUND, SYSTEM_UNAVAILABLE,

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **FilingStatusInfo** | **ERROR-CODE** | **0975.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Error/ErrorCode** | **0975.00** | **Optional** in schema |

Schema Info: Type ErrorCodeType minOccurs= 0; maxOccurs= 1

Type Info: ErrorCodeType - simpleType [Edit test error code from the DER, or one of the following: FORM_YEAR, SCHEMA, SOFTWAREID, ATTACHMENT]

Base: StringType

Restrictions: None

ParentInfo: Error (ErrorType)

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **FilingStatusInfo** | **ERROR-SEVERITY** | **0976.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **Error/Severity** | **0976.00** | **Optional** in schema |

Schema Info: Type SeverityType minOccurs= 0; maxOccurs= 1

Type Info: SeverityType - simpleType [Edit test error severity: UNPROCESSABLE, STOP, ERROR, or WARNING]

Base: StringType

Restrictions: Enumerations: UNPROCESSABLE, STOP, ERROR, WARNING,

ParentInfo: Error (ErrorType)

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **SystemGenerated** | **DLN** | **0977.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **DLN** | **0977.00** | **Optional** in schema |

Valid values: Positions 1-3: 3-digit number; Positions 4-5: 2-digit filing type code (37 = 5500; 32 = 5500-SF); Positions 6-14: 9-digit number

Schema Info: Type DLNType minOccurs= 0; maxOccurs= 1

Type Info: DLNType - simpleType [Globally unique 14-char identifier of processed filing record. Format: 3-digit number + 2-digit filing type code + 9-digit number ]

Base: StringType

Restrictions: Patterns: [0-9]{14}

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **SystemGenerated** | **RECEIVED-TIMESTAMP** | **0978.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ReceivedTimestamp** | **0978.00** | **Required** in schema |

Schema Info: Type TimestampType minOccurs= 1; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **SystemGenerated** | **VALIDATED-TIMESTAMP** | **0979.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **ValidatedTimestamp** | **0979.00** | **Optional** in schema |

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **SystemGenerated** | **COMPLETED-PROC-TIMESTAMP** | **0980.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **CompletedProcessingTimestamp** | **0980.00** | **Optional** in schema |

Schema Info: Type TimestampType minOccurs= 0; maxOccurs= 1

Type Info: TimestampType - simpleType [Timezone portion is required and fractional seconds are prohibited ]

Base: xsd:dateTime

Restrictions: Patterns: [1-9][0-9]{3}\-.+T[^\.]+(Z|[\+\-].+)

## Output Specification - XML Format

Use XML info above for schema datatype.

# Data Element - Form Version 2015v01.00

| ProcessedFiling Element | IRD Variable | Var Number |
|---|---|---|
| **SystemGenerated** | **VERSION-NUM** | **0981.00** |

## XML Specification

| XML Element Name | ElementID | |
|---|---|---|
| **@VersionNum** | **0981.00** | **Optional** in schema |

Schema Info: Type VersionNumType minOccurs= 0; maxOccurs= 1

Type Info: VersionNumType - simpleType [2-digit string]

Base: StringType

Restrictions: Patterns: [0-9]{2}

## Output Specification - XML Format

Use XML info above for schema datatype.

Comment: In XML, this is an optional attribute of ProcessedFiling, not a child element.

# Edit Test Requirements - 2015

TEST: B-600MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

When ATTACHMENT-TYPE='SchMBFndgStndAccntBases' (Amortization Base Schedule) not included when (MB-NOT-WVRS-OUTSTD-AMT, or MB-NOT-WVRS-AMT, or MB-FNDNG-WVRS-OUTSTD-AMT, or MB-FNDNG-WVRS-AMT, or MB-CERTAIN-BASES-OUTSTD-AMT, or MB-CERTAIN-BASES-AMT, or MB-AMORTZ-CR-OUTSTD-BAL-AMT, or MB-AMORTZ-CREDITS-AMT) is greater than zero unless (Short Form Filing or TYPE-PENSION-BNFT-CODE contains "2x" or TYPE-PLAN-ENTITY-CD contains "1" or TOT-PARTCP-BOY-CNT is less than 2500).

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB, Line 9c(1), 9c(2), 9c(3), or 9h is greater than zero and the Schedule of Funding Standard Account Bases (Attachments/SchMBFndgStndAccntBases) is not attached.

Acknowledgment Error Message

Warning: Lines 9c(1), 9c(2), 9c(3), or 9h of Schedule MB is greater than zero and the Amortization Base Schedule (Attachment[AttachmentTypeCode ='SchMBFndgStndAccntBases']) is not included.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( ../n1:ShortFormData) and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode = 'SchMBFndgStndAccntBases'] ) and ( n1:SchMB/n1:ActrlNotWvrsOutstdAmt > 0 or n1:SchMB/n1:ActrlNotWvrsAmt > 0 or n1:SchMB/n1:ActrlFndngWvrsOutstdAmt > 0 or n1:SchMB/n1:ActrlFndngWvrsAmt > 0 or n1:SchMB/n1:ActrlCertainBasesOutstdAmt > 0 or n1:SchMB/n1:ActrlCertainBasesAmt > 0 or n1:SchMB/n1:ActrlAmortzCrOutstdBalAmt > 0 or n1:SchMB/n1:ActrlAmortzCreditsAmt > 0 ) and not( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains ( . , '2' ) ] ) and not( n1:Form5500/n1:TypePlanEntityCd ='1') and not( n1:Form5500/n1:TotPartcpBoyCnt < 2500)

# Edit Test Requirements - 2015

TEST: B-601MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

The Actuarial Valuation does not contain the Summary of Plan Provisions (ATTACHMENT-TYPE='PlanProvisions') and the Summary of Actuarial Methods and Assumptions (ATTACHMENT-TYPE='ActrlAssmptnMthds') when (not Short Form filing) and Schedule MB is present and TYPE-PENSION-BNFT-CODE contains "1x"

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB is attached and the Summary of Plan Provisions (Attachments/PlanProvisions) and the Summary of Actuarial Methods and Actuarial Valuation does not consist of the Summary Assumptions (Attachments/ActrlAssmptnMthds).

Acknowledgment Error Message

Warning: Schedule MB is attached, but the filing attachments do not include the Summary of Plan Provisions (Attachment[AttachmentTypeCode ='PlanProvisions']) and the Summary of Actuarial Methods and Assumptions (Attachment[AttachmentTypeCode ='ActrlAssmptnMthds']).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( ../n1:ShortFormData) and not ( n1:Attachments/n1:Attachment[ n1:AttachmentTypeCode='ActrlAssmptnMthds'] and n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode='PlanProvisions'] ) and n1:SchMB and ( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains( . , '1' ) ] )

# Edit Test Requirements - 2015

TEST: B-601SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

The Actuarial Valuation does not contain the Summary of Plan Provisions (ATTACHMENT-TYPE='PlanProvisions') and the Summary of Actuarial Methods and Assumptions (ATTACHMENT-TYPE='ActrlAssmptnMthds') when (not Short Form filing) and Schedule SB is present and TYPE-PENSION-BNFT-CODE contains "1x"

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule SB is attached and the Summary of Plan Provisions (Attachments/PlanProvisions) and the Summary of Actuarial Methods and Actuarial Valuation does not consist of the Summary Assumptions (Attachments/ActrlAssmptnMthds).

Acknowledgment Error Message

Warning: Schedule SB is attached, but the filing attachments do not include the Summary of Plan Provisions (Attachment[AttachmentTypeCode ='PlanProvisions']) and the Summary of Actuarial Methods and Assumptions (Attachment[AttachmentTypeCode ='ActrlAssmptnMthds']).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( ../n1:ShortFormData) and not ( count ( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode='ActrlAssmptnMthds'] ) > 0 and count ( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode='PlanProvisions'] ) > 0 ) and count( n1:SchSB ) > 0 and ( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains( . , '1' ) ] )

# Edit Test Requirements - 2015

TEST: B-606MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
MB-TOT-CREDITS-AMT not equal to the sum of (MB-PR-YR-CREDIT-BALANCE-AMT, MB-TOT-EMPLR-CONTRIB-02-AMT, MB-AMORTZ-CREDITS-AMT, MB-INT-APPLICABLE-AMT, MB-FFL-CREDIT-AMT, MB-WAIVED-FNDNG-DEFN-AMT, plus MB-OTHER-CREDITS-AMT).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9l is not equal to the sum of Lines 9f, plus 9g, plus 9h-Amount, plus 9i, plus 9j(3), plus 9k(1), plus 9k(2).

Acknowledgment Error Message
Error: Schedule MB, Line 9l is not equal to the sum of Lines 9f, plus 9g, plus 9h-Amount, plus 9i, plus 9j(3), plus 9k(1), plus 9k(2).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( sum( n1:SchMB/n1:ActrlTotCreditsAmt ) = sum ( n1:SchMB/n1:ActrlPrYrCreditBalanceAmt | n1:SchMB/n1:ActrlTotEmplrContrib02Amt | n1:SchMB/n1:ActrlAmortzCreditsAmt | n1:SchMB/n1:ActrlIntApplicableAmt | n1:SchMB/n1:ActrlFflCreditAmt | n1:SchMB/n1:ActrlWaivedFndngDefnAmt | n1:SchMB/n1:ActrlOtherCreditsAmt ))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( sum( n1:SchMB/n1:ActrlTotCreditsAmt ) = sum( n1:SchMB/n1:ActrlPrYrCreditBalanceAmt | n1:SchMB/n1:ActrlTotEmplrContrib02Amt | n1:SchMB/n1:ActrlAmortzCreditsAmt | n1:SchMB/n1:ActrlIntApplicableAmt | n1:SchMB/n1:ActrlFflCreditAmt | n1:SchMB/n1:ActrlWaivedFndngDefnAmt | n1:SchMB/n1:ActrlOtherCreditsAmt ))

# Edit Test Requirements - 2015

TEST: B-607SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
(SB-PLAN-TYPE-CODE = "1" and TYPE-PLAN-ENTITY-CD is not equal to "2") or (SB-PLAN-TYPE-CODE = "2" or "3" and TYPE-PLAN-ENTITY-CD is not equal to "3")

Bypasses
C G I N P R W X Z

Explanation
Fail when (Schedule SB, Line E, Single Employer is checked and Form 5500, Line A, Single Employer is not checked) or (Schedule SB, Line E, Multiple A or Multiple B is checked and Form 5500, Line A, Multiple Employer is not checked).

Acknowledgment Error Message
Warning: Schedule SB, Line E, Single Employer is checked and Form 5500, Line A, Single Employer is not checked, or Schedule SB, Line E, Multiple A or Multiple B is checked and Form 5500, Line A, Multiple Employer is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB and not( ../n1:ShortFormData ) and ( ( n1:SchSB/n1:ActrlPlanTypeCode = '1' and n1:Form5500/n1:TypePlanEntityCd != '2' ) or ( n1:SchSB/n1:ActrlPlanTypeCode != '1' and n1:Form5500/n1:TypePlanEntityCd != '3' ))

# Edit Test Requirements - 2015

TEST: B-607SF Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
(SB-PLAN-TYPE-CODE = "1" and SF-PLAN-ENTITY-CD is not equal to "1") or (SB-PLAN-TYPE-CODE = "2" or "3" and SF-PLAN-ENTITY-CD is not equal to "2")

Bypasses
C N P R W X

Explanation
Fail when (Schedule SB, Line E, Single Employer is checked and Form 5500-SF, Line A Single Employer is not checked) or (Schedule SB, Line E Multiple A or Multiple B is checked and Form 5500-SF, Line A Multiple Employer is not checked).

Acknowledgment Error Message
Warning: Schedule SB, Line E, Single Employer is checked and Form 5500-SF, Line A Single Employer is not checked, or Schedule SB, Line E Multiple A or Multiple B is checked and Form 5500-SF, Line A Multiple Employer is not checked.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1') and n1:SchSB and ( ( n1:SchSB/n1:ActrlPlanTypeCode ='1' and n1:SF/n1:TypePlanEntityCd !='1') or ( n1:SchSB/n1:ActrlPlanTypeCode !='1' and n1:SF/n1:TypePlanEntityCd !='2' ))

# Edit Test Requirements - 2015

TEST: B-608MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
MB-TOT-EMPLR-CONTRIB-01-AMT is not equal to MB-TOT-EMPLR-CONTRIB-02-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when the total employer contributions for the year indicated in Schedule MB, Line 3(b)-Total is not equal to the amount reported in Line 9g.

Acknowledgment Error Message
Error: Schedule MB, Line 3(b) - Total must equal Line 9g.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchMB/n1:ActrlTotEmplrContribAmt ) != sum( n1:SchMB/n1:ActrlTotEmplrContrib02Amt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchMB/n1:ActrlTotEmplrContribAmt ) != sum( n1:SchMB/n1:ActrlTotEmplrContrib02Amt )

# Edit Test Requirements - 2015

TEST: B-614MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
When MB-TOT-EMPLR-CONTRIB-01-AMT not equal to the sum of all MB-CONTRIB-EMPLR-AMT.

Bypasses
C G I N P R W X Z

Explanation
Fail when the value provided in Schedule MB, Line 3(b)-Total is not equal to the sum of all Schedule MB, Line 3(b) values.

Acknowledgment Error Message
Error: The value provided in Schedule MB, Line 3(b)-Total is not equal to the sum of all Schedule MB Line 3(b) values.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchMB/n1:ActrlContributionsTable/n1:ActrlContrib/n1:EmplrAmt ) != sum( n1:SchMB/n1:ActrlTotEmplrContribAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchMB/n1:ActrlContributionsTable/n1:ActrlContrib/n1:EmplrAmt ) != sum( n1:SchMB/n1:ActrlTotEmplrContribAmt )

# Edit Test Requirements - 2015

TEST: B-614SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
When SB-TOT-EMPLR-CONTRIB-AMT not equal to the sum of all SB-CONTRIB-EMPLR-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when the value provided in Schedule SB, Line 18(b)-Total is not equal to the sum of all Schedule SB, Line 18(b) values.

Acknowledgment Error Message
Error: The value provided in Schedule SB, Line 18(b)-Total is not equal to the sum of all Schedule SB Line 18(b) values.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC = '1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW = '1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and sum ( n1:SchSB/n1:ActrlContributionsTable/n1:ActrlContrib/n1:EmplrAmt ) != sum ( n1:SchSB/n1:ActrlTotEmplrContribAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC = '1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW = '1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and sum ( n1:SchSB/n1:ActrlContributionsTable/n1:ActrlContrib/n1:EmplrAmt ) != sum ( n1:SchSB/n1:ActrlTotEmplrContribAmt )

# Edit Test Requirements - 2015

TEST: B-615MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
When MB-TOT-EMPLEE-CONTRIB-AMT not equal to the sum of all MB-CONTRIB-EMPLEE-AMT.

Bypasses
C G I N P R W X Z

Explanation
Fail when the value provided in Schedule MB, Line 3(c)-Total is not equal to the sum of all Schedule MB, Line 3(c) values.

Acknowledgment Error Message
Error: Schedule MB, Line 3(c)-Total must equal the sum of all Schedule MB, Line 3(c) values.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchMB/n1:ActrlContributionsTable/n1:ActrlContrib/n1:EmpleeAmt ) != sum( n1:SchMB/n1:ActrlTotEmpleeContribAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchMB/n1:ActrlContributionsTable/n1:ActrlContrib/n1:EmpleeAmt ) != sum( n1:SchMB/n1:ActrlTotEmpleeContribAmt )

# Edit Test Requirements - 2015

TEST: B-615SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
When SB-TOT-EMPLEE-CONTRIB-AMT is not equal to the sum of all SB-CONTRIB-EMPLEE-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when the value provided in Schedule SB, Line 18(c)-Total is not equal to the sum of all Schedule SB, Line 18(c) values.

Acknowledgment Error Message
Error: Schedule SB, Line 18(c)-Total must equal the sum of all Schedule SB, Line 18(c) values.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchSB/n1:ActrlContributionsTable/n1:ActrlContrib/n1:EmpleeAmt ) != sum( n1:SchSB/n1:ActrlTotEmpleeContribAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchSB/n1:ActrlContributionsTable/n1:ActrlContrib/n1:EmpleeAmt ) != sum( n1:SchSB/n1:ActrlTotEmpleeContribAmt )

# Edit Test Requirements - 2015

TEST: B-622MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

(MB-VALUE-DATE equal to FILING-HEADER-PLAN-YEAR-BEGIN and MB-CURR-VALUE-AST-01-AMT not equal to MB-CURR-VALUE-AST-02-AMT (plus or minus 2 percent ) when FUNDING-INSURANCE-IND does not equal 1 and FUNDING-SEC412-IND does not equal 1 and BENEFIT-INSURANCE-IND does not equal 1 and BENEFIT-SEC412-IND does not equal 1) or (MB-CURR-VALUE-AST-01-AMT or MB-CURR-VALUE-AST-02-AMT are blank)

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB, Line 1a equals Filing Header Plan Year Begin date, but Line 1b(1) is less than 98 percent or greater than 102% of the value of Line 2a when Form 5500, Lines 9a(1), 9a(2), 9b(1), and 9b(2) are not checked or Line 1b(1) and/or Line 2a are blank.

Acknowledgment Error Message

Warning: Schedule MB, Line 1a equals the Filing Header Plan Year Begin date, but, either Line 1b(1) is less than 98 percent or greater than 102% of the value of Line 2a and Form 5500, Lines 9a(1), 9a(2), 9b(1), and 9b(2) are not checked or at least one of Schedule MB Lines 1b(1) or 2a are blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1' ) and ../n1:FilingHeader/n1:PlanYearBeginDate = n1:SchMB/n1:ActrlValueDate and not( n1:Form5500/n1:FundingArrangement/n1:InsuranceInd ='1' or n1:Form5500/n1:FundingArrangement/n1:CdSection412Ind ='1' or n1:Form5500/n1:BenefitArrangement/n1:InsuranceInd ='1' or n1:Form5500/n1:BenefitArrangement/n1:CdSection412Ind ='1' ) and ( not( n1:SchMB/n1:ActrlCurrValueAst02Amt) or not( n1:SchMB/n1:ActrlCurrValueAst01Amt) or sum ( n1:SchMB/n1:ActrlCurrValueAst01Amt ) > 1.02 * sum( n1:SchMB/n1:ActrlCurrValueAst02Amt ) or sum (n1:SchMB/n1:ActrlCurrValueAst01Amt ) <0.98 * sum( n1:SchMB/n1:ActrlCurrValueAst02Amt ) )

# Edit Test Requirements - 2015

TEST: B-624SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
SB-WEIGHTED-RTM-AGE less than 25 and COVERED-PBGC-INSURANCE-IND or SMALL-COVERED-PBGC-INSURANCE-IND contains '1' (yes).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 22 is less than 25.

Acknowledgment Error Message
Warning: Schedule SB, Line 22 contains a value less than 25. This is not in the normally expected range for this item.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB and sum( n1:SchSB/n1:ActrlWeightedRtmAge ) < 25 and (n1:SchH/n1:CoveredPBGCInsuranceInd='1' or n1:SchI/n1:CoveredPBGCInsuranceInd='1' )

# Edit Test Requirements - 2015

TEST: B-624SF Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
SB-WEIGHTED-RTM-AGE less than 25 and SF-COVERED-PBGC-INSURANCE-IND contains '1' (yes).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 22 is less than 25.

Acknowledgment Error Message
Warning: Schedule SB, Line 22 contains a value less than 25. This is not in the normally expected range for this item.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB and sum( n1:SchSB/n1:ActrlWeightedRtmAge ) < 25 and n1:SF/n1:CoveredPBGCInsuranceInd='1'

# Edit Test Requirements - 2015

TEST: B-626MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification

MB-FNDNG-CHRGS-INT-AMT greater than zero and (MB-PR-YR-FNDNG-DEFN-AMT is less than or equal to zero and MB-NORMAL-COST-AMT is less than or equal to zero and MB-NOT-WVRS-AMT is less than or equal to zero and MB-FNDNG-WVRS-AMT is less than or equal to zero and MB-CERTAIN-BASES-AMT is less than or equal to 0).

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB, Line 9d contains a value greater than zero and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount and 9c(3)-Amount are all less than or equal to zero.

Acknowledgment Error Message

Error: Schedule MB, Line 9d contains a value greater than zero and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount and 9c(3)-Amount are all less than or equal to zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1' ) and n1:SchMB/n1:ActrlFndngChrgsIntAmt > 0 and not ( n1:SchMB/n1:ActrlPrYrFndngDefnAmt >0 or n1:SchMB/n1:ActrlNormalCostAmt >0 or n1:SchMB/n1:ActrlNotWvrsAmt >0 or n1:SchMB/n1:ActrlFndngWvrsAmt >0 or n1:SchMB/n1:ActrlCertainBasesAmt >0)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1' ) and n1:SchMB/n1:ActrlFndngChrgsIntAmt > 0 and not( n1:SchMB/n1:ActrlPrYrFndngDefnAmt >0 or n1:SchMB/n1:ActrlNormalCostAmt >0 or n1:SchMB/n1:ActrlNotWvrsAmt >0 or n1:SchMB/n1:ActrlFndngWvrsAmt >0 or n1:SchMB/n1:ActrlCertainBasesAmt >0)

# Edit Test Requirements - 2015

TEST: B-627MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification

MB-INT-APPLICABLE-AMT greater than 0 and (MB-PR-YR-CREDIT-BALANCE-AMT less than or equal to zero and MB-TOT-EMPLR-CONTRIB-02-AMT less than or equal to zero and MB-AMORTZ-CREDITS-AMT less than or equal to zero).

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB, Line 9i contains a value greater than zero and Lines 9f, 9g, and 9h-Amount are all less than or equal to zero.

Acknowledgment Error Message

Error: Schedule MB, Line 9i contains a value greater than zero and Lines 9f, 9g, and 9h-Amount are all less than or equal to zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1' ) and n1:SchMB/n1:ActrlIntApplicableAmt > 0 and not ( n1:SchMB/n1:ActrlPrYrCreditBalanceAmt >0 or n1:SchMB/n1:ActrlTotEmplrContrib02Amt >0 or n1:SchMB/n1:ActrlAmortzCreditsAmt >0)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1' ) and n1:SchMB/n1:ActrlIntApplicableAmt > 0 and not( n1:SchMB/n1:ActrlPrYrCreditBalanceAmt >0 or n1:SchMB/n1:ActrlTotEmplrContrib02Amt >0 or n1:SchMB/n1:ActrlAmortzCreditsAmt >0)

# Edit Test Requirements - 2015

TEST: B-633 Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
TYPE-PLAN-ENTITY-CD contains "1" and CONTRIB-EMPLRS-CNT is blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when Form 5500, Line A = "1" (multiemployer plan) and Line 7 is blank.

Acknowledgment Error Message
Error: Form 5500, Line A indicates a multiemployer plan, but Line 7 is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1' ) and n1:Form5500/n1:TypePlanEntityCd ='1' and not ( n1:Form5500/n1:ContribEmployersCnt )

# Edit Test Requirements - 2015

TEST: B-634 Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
TYPE-PLAN-ENTITY-CD does not contain "1" and CONTRIB-EMPLRS-CNT is not blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when Form 5500, Line A does not equal "1" (multiemployer plan) and Line 7 is not blank.

Acknowledgment Error Message
Warning: Form 5500, Line 7 is not blank and Line A indicates that the plan is not a multiemployer plan.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1' ) and n1:Form5500/n1:TypePlanEntityCd != '1' and exists( n1:Form5500/n1:ContribEmployersCnt )

# Edit Test Requirements - 2015

TEST: B-635MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-TOT-LIAB-PARTCP-CNT not equal to the sum of (MB-LIAB-RTD-PARTCP-CNT, MB-LIAB-TERM-PARTCP-CNT, and MB-LIAB-ACT-PARTCP-CNT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 2b(4)(1) is not equal to the sum of Lines 2b(1)(1), plus 2b(2)(1), plus 2b(3)(c)(1).

Acknowledgment Error Message
Error: Schedule MB, Line 2b(4)(1) is not equal to the sum of Lines 2b(1)(1), plus 2b(2)(1), plus 2b(3)(c)(1).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum ( n1:SchMB/n1:ActrlTotLiabPartcpCnt ) != sum ( n1:SchMB/n1:ActrlLiabRtdPartcpCnt | n1:SchMB/n1:ActrlLiabTermPartcpCnt | n1:SchMB/n1:ActrlLiabActPartcpCnt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum ( n1:SchMB/n1:ActrlTotLiabPartcpCnt ) != sum( n1:SchMB/n1:ActrlLiabRtdPartcpCnt | n1:SchMB/n1:ActrlLiabTermPartcpCnt | n1:SchMB/n1:ActrlLiabActPartcpCnt )

# Edit Test Requirements - 2015

TEST: B-635SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-TOT-PARTCP-CNT not equal to the sum of (SB-RTD-PARTCP-CNT, SB-TERM-PARTCP-CNT, and SB-ACT-PARTCP-CNT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 3d(1) is not equal to the sum of Lines 3a(1), 3b(1), and 3c(1).

Acknowledgment Error Message
Error: Schedule SB, Line 3d(1) is not equal to the sum of lines 3a(1), 3b(1), and 3c(1).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum ( n1:SchSB/n1:ActrlTotPartcpCnt ) != sum ( n1:SchSB/n1:ActrlRtdPartcpCnt | n1:SchSB/n1:ActrlTermPartcpCnt | n1:SchSB/n1:ActrlActPartcpCnt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum ( n1:SchSB/n1:ActrlTotPartcpCnt ) != sum( n1:SchSB/n1:ActrlRtdPartcpCnt | n1:SchSB/n1:ActrlTermPartcpCnt | n1:SchSB/n1:ActrlActPartcpCnt )

# Edit Test Requirements - 2015

TEST: B-636MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-CURR-LIAB-ACT-AMT not equal to the sum of (MB-CURR-LIAB-ACT-NONVEST-AMT and MB-CURR-LIAB-ACT-VEST-AMT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 2b(3)(c)(2) is not equal to the sum of Lines 2b(3)(a)(2) plus 2b(3)(b)(2).

Acknowledgment Error Message
Error: Schedule MB, Line 2b(3)(c)(2) is not equal to the sum of Lines 2b(3)(a)(2) plus 2b(3)(b)(2).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum ( n1:SchMB/n1:ActrlCurrLiabActAmt ) != sum ( n1:SchMB/n1:ActrlCurrLiabActNonvestAmt | n1:SchMB/n1:ActrlCurrLiabActVestAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum ( n1:SchMB/n1:ActrlCurrLiabActAmt ) != sum( n1:SchMB/n1:ActrlCurrLiabActNonvestAmt | n1:SchMB/n1:ActrlCurrLiabActVestAmt )

# Edit Test Requirements - 2015

TEST: B-636SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-TOT-FNDNG-TGT-AMT not equal to the sum of (SB-RTD-FNDNG-TGT-AMT, SB-TERM-FNDNG-TGT-AMT and SB-LIAB-ACT-TOTAL-FNDNG-TGT-AMT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 3d(3) is not equal to the sum of Lines 3a(3), 3b(3), and 3c(3).

Acknowledgment Error Message
Error: Schedule SB, Line 3d(3) is not equal to the sum of Lines 3a(3), 3b(3), and 3c(3).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum ( n1:SchSB/n1:ActrlTotFndgTgtAmt ) != sum ( n1:SchSB/n1:ActrlRtdFndgTgtAmt | n1:SchSB/n1:ActrlTermFndgTgtAmt | n1:SchSB/n1:ActrlLiabActTotalFndngTgtAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum ( n1:SchSB/n1:ActrlTotFndgTgtAmt ) != sum( n1:SchSB/n1:ActrlRtdFndgTgtAmt | n1:SchSB/n1:ActrlTermFndgTgtAmt | n1:SchSB/n1:ActrlLiabActTotalFndngTgtAmt )

# Edit Test Requirements - 2015

TEST: B-637MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-TOT-CURR-LIAB-AMT not equal to the sum of (MB-CURR-LIAB-RTD-AMT, MB-CURR-LIAB-TERM-AMT, and MB-CURR-LIAB-ACT-AMT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 2b(4)(2) is not equal to the sum of Line 2b(1)(2), plus 2b(2)(2), plus 2b (3)(c)(2).

Acknowledgment Error Message
Error: Schedule MB, Line 2b(4)(2) is not equal to the sum of Lines 2b(1)(2), 2b(2)(2), and 2b(3)(c)(2).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum ( n1:SchMB/n1:ActrlTotCurrLiabAmt ) != sum ( n1:SchMB/n1:ActrlCurrLiabRtdAmt | n1:SchMB/n1:ActrlCurrLiabTermAmt | n1:SchMB/n1:ActrlCurrLiabActAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum ( n1:SchMB/n1:ActrlTotCurrLiabAmt ) != sum( n1:SchMB/n1:ActrlCurrLiabRtdAmt | n1:SchMB/n1:ActrlCurrLiabTermAmt | n1:SchMB/n1:ActrlCurrLiabActAmt )

# Edit Test Requirements - 2015

TEST: B-638MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-TOT-CHARGES-AMT not equal to the sum of (MB-PR-YR-FNDNG-DEFN-AMT, MB-NORMAL-COST-AMT, MB-NOT-WVRS-AMT, MB-FNDNG-WVRS-AMT, MB-CERTAIN-BASES-AMT and MB-FNDNG-CHRGS-INT-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9e is not equal to the sum of Lines 9a, plus 9b, plus 9c(1)-Amount, 9c(2)-Amount, plus 9c(3)-Amount, plus 9d.

Acknowledgment Error Message
Error: Schedule MB, Line 9e is not equal to the sum of Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount, 9c(3)-Amount, and 9d.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum ( n1:SchMB/n1:ActrlTotChargesAmt ) != sum ( n1:SchMB/n1:ActrlPrYrFndngDefnAmt | n1:SchMB/n1:ActrlNormalCostAmt | n1:SchMB/n1:ActrlNotWvrsAmt | n1:SchMB/n1:ActrlFndngWvrsAmt | n1:SchMB/n1:ActrlCertainBasesAmt | n1:SchMB/n1:ActrlFndngChrgsIntAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum ( n1:SchMB/n1:ActrlTotChargesAmt ) != sum( n1:SchMB/n1:ActrlPrYrFndngDefnAmt | n1:SchMB/n1:ActrlNormalCostAmt | n1:SchMB/n1:ActrlNotWvrsAmt | n1:SchMB/n1:ActrlFndngWvrsAmt | n1:SchMB/n1:ActrlCertainBasesAmt | n1:SchMB/n1:ActrlFndngChrgsIntAmt )

# Edit Test Requirements - 2015

TEST: B-639MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when ((MB-CURR-VALUE-AST-02-AMT divided by MB-TOT-CURR-LIAB-AMT) is less than 70%) and (MB-TOT-CURR-LIAB-PRCNT is not equal to (MB-CURR-VALUE-AST-02-AMT divided by MB-TOT-CURR-LIAB-AMT)) or (MB-CURR-VALUE-AST-02-AMT or MB-TOT-CURR-LIAB-AMT is blank).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, (Line 2a divided by Line 2b(4)(2)) is less than 70%, and Line 2c is not equal to (Line 2a divided by Line 2b(4)(2)) or any of Lines 2a or 2b(4)(2)) are blank.

Acknowledgment Error Message
Error: Either Schedule MB, Line 2a divided by Line 2b(4)(2) is less than 70%, and Line 2c is not equal to Line 2a divided by Line 2b(4)(2) or at least one of Lines 2a or 2b(4)(2)) are blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB and (( sum( n1:SchMB/n1:ActrlCurrValueAst02Amt) < 0.70 * sum( n1:SchMB/n1:ActrlTotCurrLiabAmt ) and abs( .01 * sum( n1:SchMB/n1:ActrlTotCurrLiabPrcnt) * sum( n1:SchMB/n1:ActrlTotCurrLiabAmt) - sum( n1:SchMB/n1:ActrlCurrValueAst02Amt )) > .01 * sum( n1:SchMB/n1:ActrlTotCurrLiabAmt)) or not(n1:SchMB/n1:ActrlCurrValueAst02Amt) or not(n1:SchMB/n1:ActrlTotCurrLiabAmt))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB and (( sum( n1:SchMB/n1:ActrlCurrValueAst02Amt) < 0.70 * sum( n1:SchMB/n1:ActrlTotCurrLiabAmt ) and abs( .01 * sum( n1:SchMB/n1:ActrlTotCurrLiabPrcnt) * sum( n1:SchMB/n1:ActrlTotCurrLiabAmt) - sum( n1:SchMB/n1:ActrlCurrValueAst02Amt )) > .01 * sum( n1:SchMB/n1:ActrlTotCurrLiabAmt)) or not(n1:SchMB/n1:ActrlCurrValueAst02Amt) or not(n1:SchMB/n1:ActrlTotCurrLiabAmt))

# Edit Test Requirements - 2015

TEST: B-640MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-SHORT-MTHD-IND contains '1' (shortfall box checked) and (MB-SHORT-PRD-CNT is blank or (MB-SHORT-PRD-CNT is greater than the last two digits of the year from the FILING-HEADER-PLAN-YEAR-BEGIN and is less than 74)).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 5h is checked and Line 5k is blank or (Line 5k has a value greater than the current plan year and is less than 74.)

Acknowledgment Error Message
Warning: On Schedule MB, a shortfall actuarial cost method has been indicated on Line 5h, but either the plan year of first use of that method is not shown on Line 5k or the value entered in Line 5k is greater than the current plan year being reported.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlShortMthdInd ='1' and (not ( n1:SchMB/n1:ActrlShortPrdCnt ) or (n1:SchMB/n1:ActrlShortPrdCnt<74 and n1:SchMB/n1:ActrlShortPrdCnt > xs:integer(substring(string(../n1:FilingHeader/n1:PlanYearBeginDate),3,2))))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlShortMthdInd ='1' and (not( n1:SchMB/n1:ActrlShortPrdCnt ) or (n1:SchMB/n1:ActrlShortPrdCnt<74 and n1:SchMB/n1:ActrlShortPrdCnt > xs:integer(substring(string(../n1:FilingHeader/n1:PlanYearBeginDate),3,2))))

# Edit Test Requirements - 2015

TEST: B-641MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-431D2-EXT-YRS-CNT is blank or zero and MB-AMORTZ-EXT-IRS-APPROVED-IND contains "1" (yes).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 8d(4) is blank or zero and Line 8d(3) is checked "yes".

Acknowledgment Error Message
Warning: An IRS-approved extension has been indicated on Schedule MB, Line 8d(3), but the length of the extension in Line 8d(4) is missing or equal to zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlAmortzExtIRSApprovedInd ='1' and (not( n1:SchMB/n1:Actrl431D2ExtYrsCnt ) or n1:SchMB/n1:Actrl431D2ExtYrsCnt =0)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlAmortzExtIRSApprovedInd ='1' and (not( n1:SchMB/n1:Actrl431D2ExtYrsCnt ) or n1:SchMB/n1:Actrl431D2ExtYrsCnt =0)

# Edit Test Requirements - 2015

TEST: B-642MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-EXT-LETTER-DATE is blank and MB-AMORTZ-EXT-IRS-APPROVED-IND contains "1" (yes).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 8d(5) is blank and Line 8d(3) is checked "yes".

Acknowledgment Error Message
Warning: Schedule MB, Line 8d(5) is blank, but Line 8d(3) is checked "yes."

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlAmortzExtIRSApprovedInd ='1' and not( n1:SchMB/n1:ActrlExtLetterDate )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlAmortzExtIRSApprovedInd ='1' and not( n1:SchMB/n1:ActrlExtLetterDate )

# Edit Test Requirements - 2015

TEST: B-643MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-AMORTZ-ELIG-6621B-IND is blank and MB-AMORTZ-EXT-IRS-APPROVED-IND contains '1' (yes)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 8d(6) is blank and Line 8d(3) is checked "yes".

Acknowledgment Error Message
Warning: Schedule MB, Line 8d(6) is blank, but Line 8d(3) is checked "yes."

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlAmortzExtIRSApprovedInd ='1' and not( n1:SchMB/n1:ActrlAmortzElig6621bInd )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlAmortzExtIRSApprovedInd ='1' and not( n1:SchMB/n1:ActrlAmortzElig6621bInd )

# Edit Test Requirements - 2015

TEST: B-644MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when (MB-NOT-WVRS-OUTSTD-AMT is less than MB-NOT-WVRS-AMT) or (MB-NOT-WVRS-AMT is equal to blank and MB-NOT-WVRS-OUTSTD-AMT is greater than zero).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9c(1)-Balance is less than Line 9c(1)-Amount or Schedule MB, Line 9c (1)-Amount is blank and Line 9c(1)-Balance is greater than zero.

Acknowledgment Error Message
Error: Schedule MB, Line 9c(1) Outstanding balance is less than Line 9c(1)Amount, or Schedule MB, Line 9c(1) Amount is blank and Line 9c(1) Outstanding balance is greater than zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( sum( n1:SchMB/n1:ActrlNotWvrsOutstdAmt )< sum (n1:SchMB/n1:ActrlNotWvrsAmt) or (not( n1:SchMB/n1:ActrlNotWvrsAmt) and sum( n1:SchMB/n1:ActrlNotWvrsOutstdAmt )>0))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( sum( n1:SchMB/n1:ActrlNotWvrsOutstdAmt )< sum(n1:SchMB/n1:ActrlNotWvrsAmt) or (not( n1:SchMB/n1:ActrlNotWvrsAmt) and sum( n1:SchMB/n1:ActrlNotWvrsOutstdAmt )>0))

# Edit Test Requirements - 2015

TEST: B-645MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-FNDNG-WVRS-OUTSTD-AMT is less than MB-FNDNG-WVRS-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9c(2)-Balance is less than Line 9c(2)-Amount.

Acknowledgment Error Message
Warning: Schedule MB, Line 9c(2)-Balance is less than Line 9c(2)-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlFndngWvrsOutstdAmt < n1:SchMB/n1:ActrlFndngWvrsAmt

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlFndngWvrsOutstdAmt < n1:SchMB/n1:ActrlFndngWvrsAmt

# Edit Test Requirements - 2015

TEST: B-646MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-CERTAIN-BASES-OUTSTD-AMT is less than MB-CERTAIN-BASES-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9c(3)-Balance is less than Line 9c(3)-Amount.

Acknowledgment Error Message
Warning: Schedule MB, Line 9c(3)-Balance is less than Line 9c(3)-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlCertainBasesOutstdAmt < n1:SchMB/n1:ActrlCertainBasesAmt

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlCertainBasesOutstdAmt < n1:SchMB/n1:ActrlCertainBasesAmt

# Edit Test Requirements - 2015

TEST: B-647MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-RECONCILIATION-AMT not equal to the difference of (MB-CERTAIN-BASES-OUTSTD-AMT minus MB-RECNCL-OUTSTD-BAL-AMT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9o(2)(b) is not equal to Line 9c(3)-Balance minus Line 9o(2)(a).

Acknowledgment Error Message
Error: Schedule MB, Line 9o(2)(b) is not equal to Line 9c(3)-Balance minus Line 9o(2)(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchMB/n1:ActrlReconciliationAmt ) != sum( n1:SchMB/n1:ActrlCertainBasesOutstdAmt ) - sum( n1:SchMB/n1:ActrlRecnclOutstdBalAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchMB/n1:ActrlReconciliationAmt ) != sum( n1:SchMB/n1:ActrlCertainBasesOutstdAmt ) - sum( n1:SchMB/n1:ActrlRecnclOutstdBalAmt )

# Edit Test Requirements - 2015

TEST: B-649MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-FNDNG-CHRGS-INT-AMT is blank and MB-PR-YR-FNDNG-DEFN-AMT, MB-NORMAL-COST-AMT, MB-NOT-WVRS-AMT, MB-FNDNG-WVRS-AMT, or MB-CERTAIN-BASES-AMT is greater than zero

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9d is blank and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount or 9c(3)-Amount are greater than zero.

Acknowledgment Error Message
Warning: Schedule MB, Line 9d is blank and Lines 9a, 9b, 9c(1)-Amount, 9c(2)-Amount or 9c(3)-Amount are greater than zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( n1:SchMB/n1:ActrlFndngChrgsIntAmt ) and ( n1:SchMB/n1:ActrlPrYrFndngDefnAmt >0 or n1:SchMB/n1:ActrlNormalCostAmt >0 or n1:SchMB/n1:ActrlNotWvrsAmt >0 or n1:SchMB/n1:ActrlFndngWvrsAmt >0 or n1:SchMB/n1:ActrlCertainBasesAmt >0 )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( n1:SchMB/n1:ActrlFndngChrgsIntAmt ) and ( n1:SchMB/n1:ActrlPrYrFndngDefnAmt >0 or n1:SchMB/n1:ActrlNormalCostAmt >0 or n1:SchMB/n1:ActrlNotWvrsAmt >0 or n1:SchMB/n1:ActrlFndngWvrsAmt >0 or n1:SchMB/n1:ActrlCertainBasesAmt >0 )

# Edit Test Requirements - 2015

TEST: B-650MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-TOT-RECONCILIATION-AMT not equal to the sum of (MB-RECNCL-WAIVED-PR-DEFN-AMT plus MB-RECONCILIATION-AMT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9o(3) is not equal to the sum of Line 9o(1) plus Line 9o(2)(b).

Acknowledgment Error Message
Error: Schedule MB, Line 9o(3) is not equal to the sum of Line 9o(1) plus Line 9o(2)(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchMB/n1:ActrlTotReconciliationAmt ) != sum( n1:SchMB/n1:ActrlRecnclWaivedPrDefnAmt | n1:SchMB/n1:ActrlReconciliationAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchMB/n1:ActrlTotReconciliationAmt ) != sum( n1:SchMB/n1:ActrlRecnclWaivedPrDefnAmt | n1:SchMB/n1:ActrlReconciliationAmt )

# Edit Test Requirements - 2015

TEST: B-651MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-DIFF-MIN-CONTRIB-AMT contains blank and (MB-SHORT-MTHD-IND contains "1" (shortfall box checked) or MB-AMORTZ-BASE-EXT-IND contains "1" (yes)).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 8e is blank and Line 5h is checked or Line 8c is checked "yes".

Acknowledgment Error Message
Warning: Schedule MB, Line 8e is blank and Line 5h is checked or Line 8c is checked "yes".

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchMB/n1:ActrlDiffMinContribAmt ) and ( n1:SchMB/n1:ActrlShortMthdInd ='1' or n1:SchMB/n1:ActrlAmortzBaseExtInd ='1' )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchMB/n1:ActrlDiffMinContribAmt ) and ( n1:SchMB/n1:ActrlShortMthdInd ='1' or n1:SchMB/n1:ActrlAmortzBaseExtInd ='1' )

# Edit Test Requirements - 2015

TEST: B-652MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-CREDIT-BAL-AMT not equal to the difference of (MB-TOT-CREDITS-AMT minus MB-TOT-CHARGES-AMT) and (MB-TOT-CREDITS-AMT is greater than MB-TOT-CHARGES-AMT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9l is greater than Line 9e and Line 9m is not equal to Line 9l minus Line 9e.

Acknowledgment Error Message
Error: Schedule MB, Line 9l is greater than Line 9e and Line 9m is not equal to Line 9l minus Line 9e.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchMB/n1:ActrlCreditBalAmt ) != sum ( n1:SchMB/n1:ActrlTotCreditsAmt ) - sum ( n1:SchMB/n1:ActrlTotChargesAmt ) and sum( n1:SchMB/n1:ActrlTotChargesAmt ) < sum( n1:SchMB/n1:ActrlTotCreditsAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchMB/n1:ActrlCreditBalAmt ) != sum( n1:SchMB/n1:ActrlTotCreditsAmt ) - sum ( n1:SchMB/n1:ActrlTotChargesAmt ) and sum( n1:SchMB/n1:ActrlTotChargesAmt ) < sum( n1:SchMB/n1:ActrlTotCreditsAmt )

# Edit Test Requirements - 2015

TEST: B-653MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-CURR-FNDNG-DEFN-AMT not equal to the difference of (MB-TOT-CHARGES-AMT minus MB-TOT-CREDITS-AMT) and (MB-TOT-CHARGES-AMT is greater than MB-TOT-CREDITS-AMT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9e is greater than Line 9l and Line 9n is not equal to Line 9e minus Line 9l.

Acknowledgment Error Message
Error: Schedule MB, Line 9e is greater than Line 9l and Line 9n is not equal to Line 9e minus Line 9l.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchMB/n1:ActrlCurrFndngDefnAmt ) != sum ( n1:SchMB/n1:ActrlTotChargesAmt ) - sum ( n1:SchMB/n1:ActrlTotCreditsAmt ) and sum( n1:SchMB/n1:ActrlTotCreditsAmt ) < sum( n1:SchMB/n1:ActrlTotChargesAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchMB/n1:ActrlCurrFndngDefnAmt ) != sum( n1:SchMB/n1:ActrlTotChargesAmt ) - sum ( n1:SchMB/n1:ActrlTotCreditsAmt ) and sum( n1:SchMB/n1:ActrlTotCreditsAmt ) < sum( n1:SchMB/n1:ActrlTotChargesAmt )

# Edit Test Requirements - 2015

TEST: B-654SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-CARRYOVER-PR-YR-TOT-AMT not equal to the difference of SB-CARRYOVER-PR-YR-AMT minus SB-CARRYOVER-USED-PR-YR-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 9(a) is not equal to Line 7(a) minus Line 8(a).

Acknowledgment Error Message
Error: Schedule SB, Line 9(a) is not equal to Line 7(a) minus Line 8(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlCarryoverPrYrTotAmt ) != sum( n1:SchSB/n1:ActrlCarryoverPrYrAmt ) - sum( n1:SchSB/n1:ActrlCarryoverUsedPrYrAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlCarryoverPrYrTotAmt ) != sum( n1:SchSB/n1:ActrlCarryoverPrYrAmt ) - sum( n1:SchSB/n1:ActrlCarryoverUsedPrYrAmt )

# Edit Test Requirements - 2015

TEST: B-655SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-PRE-FNDNG-PR-YR-TOT-AMT not equal to the difference of SB-PRE-FNDNG-PR-YR-AMT minus SB-PRE-FNDNG-USED-PR-YR-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 9(b) is not equal to Line 7(b) minus Line 8(b).

Acknowledgment Error Message
Error: Schedule SB, Line 9(b) is not equal to Line 7(b) minus Line 8(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlPreFndngPrYrTotAmt ) != sum( n1:SchSB/n1:ActrlPreFndngPrYrAmt ) - sum( n1:SchSB/n1:ActrlPreFndngUsedPrYrAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlPreFndngPrYrTotAmt ) != sum( n1:SchSB/n1:ActrlPreFndngPrYrAmt ) - sum( n1:SchSB/n1:ActrlPreFndngUsedPrYrAmt )

# Edit Test Requirements - 2015

TEST: B-656SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-EXCESS-CONTRIB-INT-AMT is blank and SB-EXCESS-CONTRIB-AMT is greater than zero

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 11b(1)(b) is blank and Line 11a(b) is greater than zero.

Acknowledgment Error Message
Warning: Schedule SB, Line 11b(1)(b) is blank and Line 11a(b) is greater than zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( n1:SchSB/n1:ActrlExcessContribIntAmt ) and n1:SchSB/n1:ActrlExcessContribAmt >0

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( n1:SchSB/n1:ActrlExcessContribIntAmt ) and n1:SchSB/n1:ActrlExcessContribAmt >0

# Edit Test Requirements - 2015

TEST: B-657SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-EXCESS-CONTRIB-ADDED-AMT is greater than SB-EXCESS-CONTRIB-AVAIL-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 11d(b) is greater than Line 11c(b).

Acknowledgment Error Message
Error: Schedule SB, Line 11d(b) is greater than Line 11c(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlExcessContribAddedAmt ) > sum( n1:SchSB/n1:ActrlExcessContribAvailAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlExcessContribAddedAmt ) > sum( n1:SchSB/n1:ActrlExcessContribAvailAmt )

# Edit Test Requirements - 2015

TEST: B-660SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-FNDNG-SHORT-IND contains '1' (yes) and SB-QRTLY-INSTALL-IND is blank

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 20a is "yes" and Line 20b is blank.

Acknowledgment Error Message
Warning: Schedule SB, Line 20a is checked "yes," but Line 20b is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchSB/n1:ActrlFndngShortInd ='1' and not ( n1:SchSB/n1:ActrlQrtlyInstallInd )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchSB/n1:ActrlFndngShortInd ='1' and not( n1:SchSB/n1:ActrlQrtlyInstallInd )

# Edit Test Requirements - 2015

TEST: B-661SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-CONTRIB-ALLOC-PR-YR-02-AMT not equal to SB-CONTRIB-ALLOC-PR-YR-01-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 29 is not equal to Line 19a.

Acknowledgment Error Message
Warning: Schedule SB, Line 29 is not equal to Line 19a.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlContribAllocPrYr02Amt ) != sum( n1:SchSB/n1:ActrlContribAllocPrYr01Amt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlContribAllocPrYr02Amt ) != sum( n1:SchSB/n1:ActrlContribAllocPrYr01Amt )

# Edit Test Requirements - 2015

TEST: B-662SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-UNPAID-MIN-RQD-TOT-AMT not equal to the difference of SB-UNPAID-PR-YR-CONTRIB-AMT minus SB-CONTRIB-ALLOC-PR-YR-02-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 30 is not equal to Line 28 minus Line 29.

Acknowledgment Error Message
Error: Schedule SB, Line 30 is not equal to Line 28 minus Line 29.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlUnpaidMinRqdTotAmt ) != sum( n1:SchSB/n1:ActrlUnpaidPrYrContribAmt ) - sum( n1:SchSB/n1:ActrlContribAllocPrYr02Amt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlUnpaidMinRqdTotAmt ) != sum( n1:SchSB/n1:ActrlUnpaidPrYrContribAmt ) - sum( n1:SchSB/n1:ActrlContribAllocPrYr02Amt )

# Edit Test Requirements - 2015

TEST: B-664SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-FNDNG-RQMT-TOT-AMT not equal to the sum of ((SB-TGT-NRML-COST-02-AMT minus SB-MIN-REQ-CONTRIB-EXCESS-ASSETS-AMT) plus (SB-SHORT-AMORTZ-AMT plus SB-WVRS-AMORTZ-AMT)) minus SB-WAIVED-AMT.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 34 is not equal to ((Line 31a minus Line 31b) plus 32a-Installment plus 32b-Installment) minus Line 33.

Acknowledgment Error Message
Error: Schedule SB, Line 34 is not equal to ((Line 31a – Line 31b) plus Line 32a plus Line 32b) minus Line 33.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlFndngRqmtTotAmt ) != sum ( n1:SchSB/n1:ActrlTgtNrmlCost02Amt | n1:SchSB/n1:ActrlShortAmortzAmt | n1:SchSB/n1:ActrlWvrsAmortzAmt ) - sum( n1:SchSB/n1:ActrlMinReqContribExcessAssetsAmt | n1:SchSB/n1:ActrlWaivedAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlFndngRqmtTotAmt ) != sum( n1:SchSB/n1:ActrlTgtNrmlCost02Amt | n1:SchSB/n1:ActrlShortAmortzAmt | n1:SchSB/n1:ActrlWvrsAmortzAmt ) - sum( n1:SchSB/n1:ActrlMinReqContribExcessAssetsAmt | n1:SchSB/n1:ActrlWaivedAmt )

# Edit Test Requirements - 2015

TEST: B-665SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-CONTRIB-ALLOC-CURR-YR-02-AMT not equal to SB-CONTRIB-ALLOC-CURR-YR-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 37 is not equal to Line 19c.

Acknowledgment Error Message
Warning: Schedule SB, Line 37 is not equal to Line 19c.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchSB/n1:ActrlContribAllocCurrYrAmt and not ( n1:SchSB/n1:ActrlContribAllocCurrYrAmt = n1:SchSB/n1:ActrlContribAllocCurrYr02Amt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchSB/n1:ActrlContribAllocCurrYrAmt and not ( n1:SchSB/n1:ActrlContribAllocCurrYrAmt = n1:SchSB/n1:ActrlContribAllocCurrYr02Amt )

# Edit Test Requirements - 2015

TEST: B-667SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

Fail when ((SB-ADDL-CASH-TOT-AMT minus SB-CONTRIB-ALLOC-CURR-YR-02-AMT is less than zero) and SB-UNPAID-MIN-CONTRIB-CURR-YR-TOT-AMT is not equal to zero) or ((SB-ADDL-CASH-TOT-AMT minus SB-CONTRIB-ALLOC-CURR-YR-02-AMT is greater than or equal to zero) and (SB-ADDL-CASH-TOT-AMT minus SB-CONTRIB-ALLOC-CURR-YR-02-AMT is not equal to SB-UNPAID-MIN-CONTRIB-CURR-YR-TOT-AMT))

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule SB, Line 36 minus Line 37 is less than zero and Line 39 is not equal to zero or Line 36 minus Line 37 is greater than or equal to zero, but Line 39 does not equal Line 36 minus Line 37.

Acknowledgment Error Message

Warning: Schedule SB, Line 39 must be equal to zero when Line 36 minus Line 37 is less than zero. Otherwise, Line 39 must equal Lines 36 minus 37.

XPATH - Regular Filings (relative to FilingData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( ( sum( n1:SchSB/n1:ActrlAddlCashTotAmt ) - sum( n1:SchSB/n1:ActrlContribAllocCurrYr02Amt ) >0 and sum(n1:SchSB/n1:ActrlUnpaidMinContribCurrYrTotAmt) != sum( n1:SchSB/n1:ActrlAddlCashTotAmt ) - sum( n1:SchSB/n1:ActrlContribAllocCurrYr02Amt )) or ( sum( n1:SchSB/n1:ActrlAddlCashTotAmt ) - sum( n1:SchSB/n1:ActrlContribAllocCurrYr02Amt ) <=0 and sum(n1:SchSB/n1:ActrlUnpaidMinContribCurrYrTotAmt) != 0))
```

XPATH - Short Form Filings (relative to ShortFormData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( ( sum( n1:SchSB/n1:ActrlAddlCashTotAmt ) - sum( n1:SchSB/n1:ActrlContribAllocCurrYr02Amt ) >0 and sum(n1:SchSB/n1:ActrlUnpaidMinContribCurrYrTotAmt) != sum( n1:SchSB/n1:ActrlAddlCashTotAmt ) - sum( n1:SchSB/n1:ActrlContribAllocCurrYr02Amt )) or ( sum( n1:SchSB/n1:ActrlAddlCashTotAmt ) - sum( n1:SchSB/n1:ActrlContribAllocCurrYr02Amt ) <=0 and sum(n1:SchSB/n1:ActrlUnpaidMinContribCurrYrTotAmt) != 0))
```

# Edit Test Requirements - 2015

TEST: B-668MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when (MB-AMORTZ-CR-OUTSTD-BAL-AMT is greater than zero and MB-AMORTZ-CREDITS-AMT is blank) or (MB-AMORTZ-CR-OUTSTD-BAL-AMT is greater than zero and is less than MB-AMORTZ-CREDITS-AMT).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 9h-Balance is greater than zero and Line 9h-Amount is blank or line 9h-Balance is greater than zero and is less than Line 9h-Amount.

Acknowledgment Error Message
Error: Schedule MB, Line 9h Outstanding balance is greater than zero and either 9h-Amount is blank or 9h-Amount is greater than Line 9h Outstanding balance.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum(n1:SchMB/n1:ActrlAmortzCrOutstdBalAmt )>0 and (not( n1:SchMB/n1:ActrlAmortzCreditsAmt) or sum(n1:SchMB/n1:ActrlAmortzCrOutstdBalAmt) < sum ( n1:SchMB/n1:ActrlAmortzCreditsAmt) )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum(n1:SchMB/n1:ActrlAmortzCrOutstdBalAmt )>0 and (not( n1:SchMB/n1:ActrlAmortzCreditsAmt) or sum(n1:SchMB/n1:ActrlAmortzCrOutstdBalAmt) < sum( n1:SchMB/n1:ActrlAmortzCreditsAmt) )

# Edit Test Requirements - 2015

TEST: B-668SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when the absolute value of SB-SHORT-AMORTZ-OUTSTD-AMT is less than the absolute value of SB-SHORT-AMORTZ-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when the absolute value of Schedule SB, Line 32a-Balance is less than absolute value of Schedule SB, Line 32a-Installment.

Acknowledgment Error Message
Warning: The absolute value of Schedule SB, Line 32a-Balance should not be less than the absolute value of Line 32a-Installment.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and abs( sum( n1:SchSB/n1:ActrlShortAmortzOutstdAmt ) ) < abs( sum( n1:SchSB/n1:ActrlShortAmortzAmt ) )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and abs( sum( n1:SchSB/n1:ActrlShortAmortzOutstdAmt ) ) < abs( sum( n1:SchSB/n1:ActrlShortAmortzAmt ) )

# Edit Test Requirements - 2015

TEST: B-669SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-WVRS-AMORTZ-AMT is greater than zero and SB-WVRS-AMORTZ-OUTSTD-AMT is less than SB-WVRS-AMORTZ-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 32b-Balance is less than Schedule SB, Line 32b-Installment when Line 32b-Installment is greater than zero.

Acknowledgment Error Message
Warning: Schedule SB, Line 32b-Balance is less than Schedule SB, Line 32b-Installment when Line 32b-Installment is greater than zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlWvrsAmortzOutstdAmt ) < sum( n1:SchSB/n1:ActrlWvrsAmortzAmt ) and n1:SchSB/n1:ActrlWvrsAmortzAmt >0

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchSB/n1:ActrlWvrsAmortzOutstdAmt ) < sum( n1:SchSB/n1:ActrlWvrsAmortzAmt ) and n1:SchSB/n1:ActrlWvrsAmortzAmt >0

# Edit Test Requirements - 2015

TEST: B-670MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when both MB-CURR-FNDNG-DEFN-AMT and MB-CREDIT-BAL-AMT are completed.

Bypasses
C G I N P R W X Z

Explanation
Fail when both Schedule MB, Lines 9n and 9m are completed.

Acknowledgment Error Message
Error: Schedule MB, Lines 9n and 9m cannot both be completed.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchMB/n1:ActrlCurrFndngDefnAmt and n1:SchMB/n1:ActrlCreditBalAmt

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchMB/n1:ActrlCurrFndngDefnAmt and n1:SchMB/n1:ActrlCreditBalAmt

# Edit Test Requirements - 2015

TEST: B-671 Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
When COLLECTIVE-BARGAIN-IND is not checked and TYPE-PLAN-ENTITY-CD = 1.

Bypasses
C G I N P R W X Z

Explanation
The plan has been identified in Form 5500, Line A as multiemployer, but the collective-bargaining indicator in Line C has not been checked.

Acknowledgment Error Message
Error: Form 5500, Line A indicates that the return/report is for a multiemployer plan, but the collective-bargaining plan indicator in Line C has not been checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and not( n1:Form5500/n1:CollectiveBargainInd = '1' ) and n1:Form5500/n1:TypePlanEntityCd = '1'

# Edit Test Requirements - 2015

TEST: B-672SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-ADDL-CASH-TOT-AMT not equal to (SB-FNDNG-RQMT-TOT-AMT minus SB-OFFSET-AMT) unless SB-ADDL-CASH-TOT-AMT equals zero.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 36 is not equal to Line 34 minus Line 35.

Acknowledgment Error Message
Warning: If Schedule SB, Line 34 exceeds Line 35, Line 36 must equal Line 34 minus Line 35. However, if Line 35 exceeds Line 34, Line 36 should equal zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and not(n1:SchSB/n1:ActrlAddlCashTotAmt=0) and ( sum( n1:SchSB/n1:ActrlAddlCashTotAmt ) != sum( n1:SchSB/n1:ActrlFndngRqmtTotAmt ) - sum( n1:SchSB/n1:ActrlOffsetAmt ))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and not(n1:SchSB/n1:ActrlAddlCashTotAmt=0) and ( sum( n1:SchSB/n1:ActrlAddlCashTotAmt ) != sum( n1:SchSB/n1:ActrlFndngRqmtTotAmt ) - sum( n1:SchSB/n1:ActrlOffsetAmt ))

# Edit Test Requirements - 2015

TEST: B-673SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

If SB-PLAN-AT-RISK-IND equals 1 or SB-TGT-DISREGARD-ASSUMP-AMT contains an entry or SB-TGT-REFLECT-ASSUMP-AMT contains an entry, then SB-PLAN-AT-RISK-IND must equal 1 and SB-TGT-DISREGARD-ASSUMP-AMT and SB-TGT-REFLECT-ASSUMP-AMT must both contain entries

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule SB, Line 4 is checked and Lines 4a, and 4b are not completed for plans in "at risk" status. If the plan is not in "at risk" status, Line 4 must be unchecked and Lines 4a and 4b must be blank.

Acknowledgment Error Message

Warning: Schedule SB, Line 4 must be checked and Lines 4a, and 4b must be completed for plans in "at risk" status. If the plan is not in "at risk" status, Line 4 must be unchecked and Lines 4a and 4b must be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and ( ( n1:SchSB/n1:ActrlPlanAtRiskInd = '1' and not ( n1:SchSB/n1:ActrlTgtReflectAssumpAmt and n1:SchSB/n1:ActrlTgtDisregardAssumpAmt ) ) or ( not ( n1:SchSB/n1:ActrlPlanAtRiskInd = '1' ) and exists( n1:SchSB/n1:ActrlTgtReflectAssumpAmt | n1:SchSB/n1:ActrlTgtDisregardAssumpAmt ) ))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and ( ( n1:SchSB/n1:ActrlPlanAtRiskInd = '1' and not ( n1:SchSB/n1:ActrlTgtReflectAssumpAmt and n1:SchSB/n1:ActrlTgtDisregardAssumpAmt ) ) or ( not( n1:SchSB/n1:ActrlPlanAtRiskInd = '1' ) and exists( n1:SchSB/n1:ActrlTgtReflectAssumpAmt | n1:SchSB/n1:ActrlTgtDisregardAssumpAmt ) ))

# Edit Test Requirements - 2015

TEST: B-674 Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification

When PEN-CONTRIB-EMPLR-NAME is blank and (TYPE-PLAN-ENTITY-CD contains "1" and TYPE-PENSION-BNFT-CODE contains "1x") and CONTRIB-EMPLRS-CNT is greater than zero and less than 20.

Bypasses

C G I P R W X Z

Explanation

Fail when fewer than twenty contributing employers to a multiemployer defined benefit plan have been identified, meaning that at least one contributed more than 5% of total contributions to the plan during the plan year. However, no employers have been identified on Schedule R, Line 13a.

Acknowledgment Error Message

Error: Schedule R, Line 13a cannot be blank when Form 5500, Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit) and Form 5500, Line 7 is less than 20.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and not ( n1:SchR/n1:PenContribEmployer/n1:Name ) and n1:Form5500/n1:ContribEmployersCnt <20 and n1:Form5500/n1:ContribEmployersCnt >0 and n1:Form5500/n1:TypePlanEntityCd = '1' and n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains (.,'1')]

# Edit Test Requirements - 2015

TEST: B-675 Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
When PEN-AVERAGE-DURATION-CD contains blank and either (PEN-INVST-GRADE-DEBT-PRCNT or PEN-HI-YLD-DEBT-PRCNT) is greater than zero.

Bypasses
C G I P R W X Z

Explanation
Fail when a percent of plan assets are held as Investment-Grade Debt or High-Yield Debt and no average duration is provided.

Acknowledgment Error Message
Warning: Schedule R, Line 19b is blank, but a percentage greater than zero is entered in Line 19a Investment-Grade Debt or High-Yield Debt.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and not ( n1:SchR/n1:PenAverageDurationCd ) and ( n1:SchR/n1:PenInvstGradeDebtPrcnt >0 or n1:SchR/n1:PenHiYldDebtPrcnt >0 )

# Edit Test Requirements - 2015

TEST: B-676SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
When SB-EXCESS-CONTRIB-INT-AMT is greater than zero and SB-EXCESS-CONTRIB-INT-PRCNT is blank or zero.

Bypasses
C G I N P R W X Z

Explanation
Interest on excess contributions is reported on Schedule SB, Line 11b(1)(b) but no prior year's effective rate is provided.

Acknowledgment Error Message
Warning: Schedule SB, Line 11b(1) Percent is blank or zero but Line 11b(1)(b) is greater than zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlExcessContribIntAmt >0 and (not( n1:SchSB/n1:ActrlExcessContribIntPrcnt ) or n1:SchSB/n1:ActrlExcessContribIntPrcnt=0)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlExcessContribIntAmt >0 and (not( n1:SchSB/n1:ActrlExcessContribIntPrcnt ) or n1:SchSB/n1:ActrlExcessContribIntPrcnt=0)

# Edit Test Requirements - 2015

TEST: B-677MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification

When (MB-PLAN-RISK-STATUS-CD contains "E", "S", "C", or "D" and MB-PLAN-FUNDED-PRCNT is not equal to (MB-AST-FNDNG-STD-AMT divided by MB-ACCR-LIAB-UNIT-CREDIT-MTHD-AMT ) plus or minus 1%) or (MB-PLAN-FUNDED-PRCNT or MB-AST-FNDNG-STD-AMT or MB-ACCR-LIAB-UNIT-CREDIT-MTHD-AMT is blank).

Bypasses

C G I N P R W X Z

Explanation

Fail when the code in Schedule MB, Line 4b indicates that the funded percentage should be entered in Line 4a, but the funded percentage does not equal Line 1b(2) divided by Line 1c(3) or any of Lines 4a, 1b(2), or 1c(3) are blank.

Acknowledgment Error Message

Error: Schedule MB, Line 4b contains "E", "S", "C", or "D", but either Line 4a is not equal to Line 1b (2) divided by Line 1c(3) or at least one of Lines 4a, 1b(2), or 1c(3) are blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and ( n1:SchMB/n1:ActrlPlanRiskStatusCd = 'E' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'S' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'C' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'D' ) and ( count( n1:SchMB/n1:ActrlPlanFundedPrcnt | n1:SchMB/n1:ActrlAccrLiabUnitCreditMthdAmt | n1:SchMB/n1:ActrlAstFndngStdAmt) <3 or abs ( sum( n1:SchMB/n1:ActrlPlanFundedPrcnt ) * sum ( n1:SchMB/n1:ActrlAccrLiabUnitCreditMthdAmt ) div 100 - sum( n1:SchMB/n1:ActrlAstFndngStdAmt)) > .01 * sum( n1:SchMB/n1:ActrlAccrLiabUnitCreditMthdAmt ) )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and ( n1:SchMB/n1:ActrlPlanRiskStatusCd = 'E' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'S' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'C' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'D' ) and ( count( n1:SchMB/n1:ActrlPlanFundedPrcnt | n1:SchMB/n1:ActrlAccrLiabUnitCreditMthdAmt | n1:SchMB/n1:ActrlAstFndngStdAmt) <3 or abs ( sum( n1:SchMB/n1:ActrlPlanFundedPrcnt ) * sum ( n1:SchMB/n1:ActrlAccrLiabUnitCreditMthdAmt ) div 100 - sum( n1:SchMB/n1:ActrlAstFndngStdAmt)) > .01 * sum( n1:SchMB/n1:ActrlAccrLiabUnitCreditMthdAmt ) )

# Edit Test Requirements - 2015

TEST: B-678MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification

When MB-PLAN-RISK-STATUS-CD contains "C" or "D" and ((MB-REDUCED-BNFT-IND does not equal "1" or "2") or (MB-REDUCED-BNFT-IND = "1" and MB-REDUCED-BNFT-AMT is blank or less than zero. (Zero is not equal to blank))).

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB, Line 4b contains "C" or "D", but either Line 4d was not checked "Yes" or "No", or Line 4d was checked "Yes" but reduction in liability of zero or greater is not reported in Line 4e.

Acknowledgment Error Message

Error: Schedule MB, Line 4d must be completed when Line 4b contains "C" or "D" and Line 4e cannot be blank or less than zero when Line 4d is checked "Yes".

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and (n1:SchMB/n1:ActrlPlanRiskStatusCd = 'C' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'D' ) and ( not(n1:SchMB/n1:ActrlReducedBnftInd) or (n1:SchMB/n1:ActrlReducedBnftInd = '1' and (sum(n1:SchMB/n1:ActrlReducedBnftAmt)<0 or not( n1:SchMB/n1:ActrlReducedBnftAmt)) ))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and (n1:SchMB/n1:ActrlPlanRiskStatusCd = 'C' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'D' ) and ( not(n1:SchMB/n1:ActrlReducedBnftInd) or (n1:SchMB/n1:ActrlReducedBnftInd = '1' and (sum(n1:SchMB/n1:ActrlReducedBnftAmt)<0 or not( n1:SchMB/n1:ActrlReducedBnftAmt)) ))

# Edit Test Requirements - 2015

TEST: B-679MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
When MB-AMORTZ-EXT-AUTO-IND equals "1" and MB-431D1-EXT-YRS-CNT is blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when an amortization period extension was granted but the length of the extension is not provided.

Acknowledgment Error Message
Warning: Schedule MB, Line 8d(1) is checked "yes," but Line 8d(2) is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchMB/n1:ActrlAmortzExtAutoInd = '1' and not( n1:SchMB/n1:Actrl431D1ExtYrsCnt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchMB/n1:ActrlAmortzExtAutoInd = '1' and not( n1:SchMB/n1:Actrl431D1ExtYrsCnt )

# Edit Test Requirements - 2015

TEST: B-681MB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when (MB-SHORT-MTHD-IND contains '1' or MB-REORG-MTHD-IND contains '1') and (MB-ATT-AGE-NRML-MTHD-IND, MB-ENTRY-AGE-NRML-MTHD-IND, MB-ACCR-BNFT-MTHD-IND, MB-AGGREG-MTHD-IND, MB-FRZN-INIT-LIAB-MTHD-IND, MB-INDIV-LVL-PREM-MTHD-IND, MB-INDIV-AGGREG-MTHD-IND, and MB-OTH-COST-MTHD-IND) are blank

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 5h or 5i is checked, and at least one of Lines 5a through 5g or 5j are not checked.

Acknowledgment Error Message
Error: At least one of Schedule MB, Lines 5a through 5g or 5j must be checked when Lines 5h or 5i is checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and ( n1:SchMB/n1:ActrlShortMthdInd ='1' or n1:SchMB/n1:ActrlReorgMthdInd = '1') and not( n1:SchMB/n1:ActrlAttAgeNrmlMthdInd ='1' or n1:SchMB/n1:ActrlEntryAgeNrmlMthdInd ='1' or n1:SchMB/n1:ActrlAccrBnftMthdInd ='1' or n1:SchMB/n1:ActrlAggregMthdInd ='1' or n1:SchMB/n1:ActrlFrznInitLiabMthdInd ='1' or n1:SchMB/n1:ActrlIndivLvlPremMthdInd ='1' or n1:SchMB/n1:ActrlIndivAggregMthdInd ='1' or n1:SchMB/n1:ActrlOthCostMthdInd ='1' )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and ( n1:SchMB/n1:ActrlShortMthdInd ='1' or n1:SchMB/n1:ActrlReorgMthdInd = '1') and not( n1:SchMB/n1:ActrlAttAgeNrmlMthdInd ='1' or n1:SchMB/n1:ActrlEntryAgeNrmlMthdInd ='1' or n1:SchMB/n1:ActrlAccrBnftMthdInd ='1' or n1:SchMB/n1:ActrlAggregMthdInd ='1' or n1:SchMB/n1:ActrlFrznInitLiabMthdInd ='1' or n1:SchMB/n1:ActrlIndivLvlPremMthdInd ='1' or n1:SchMB/n1:ActrlIndivAggregMthdInd ='1' or n1:SchMB/n1:ActrlOthCostMthdInd ='1' )

# Edit Test Requirements - 2015

TEST: B-682MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-OTH-COST-MTHD-IND contains "1" and MB-OTH-COST-MTHD-TEXT is blank

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 5j is checked, but Line 5j specify is blank.

Acknowledgment Error Message
Warning: Schedule MB, Line 5j (specify) must be completed when Line 5j is checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchMB/n1:ActrlOthCostMthdInd ='1' and string-length( n1:SchMB/n1:ActrlOthCostMthdText )=0

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchMB/n1:ActrlOthCostMthdInd ='1' and string-length( n1:SchMB/n1:ActrlOthCostMthdText )=0

# Edit Test Requirements - 2015

TEST: B-683SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when (SB-ACTRL-VALUE-AST-AMT divided by SB-CURR-VALUE-AST-01-AMT is less than 89.9% or greater than 110.1%) or (SB-ACTRL-VALUE-AST-AMT or SB-CURR-VALUE-AST-01-AMT is blank).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB Line 2b divided by Line 2a is less than 90% or greater than 110% or at least one of Lines 2a or 2b are blank.

Acknowledgment Error Message
Warning: Schedule SB, Line 2b cannot exceed 110% of the value of Line 2a and cannot be less than 90% of the value of 2a and neither Line 2a nor Line 2b can be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB and ( count( n1:SchSB/n1:ActrlCurrValueAst01Amt | n1:SchSB/n1:ActrlValueAstAmt ) <2 or abs( sum(n1:SchSB/n1:ActrlCurrValueAst01Amt) - sum(n1:SchSB/n1:ActrlValueAstAmt)) > .101 * sum(n1:SchSB/n1:ActrlCurrValueAst01Amt))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB and ( count( n1:SchSB/n1:ActrlCurrValueAst01Amt | n1:SchSB/n1:ActrlValueAstAmt ) <2 or abs( sum(n1:SchSB/n1:ActrlCurrValueAst01Amt) - sum(n1:SchSB/n1:ActrlValueAstAmt)) > .101 * sum(n1:SchSB/n1:ActrlCurrValueAst01Amt))

# Edit Test Requirements - 2015

TEST: B-684SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-EXCESS-CONTRIB-AVAIL-AMT is not equal to SB-EXCESS-CONTRIB-AMT plus SB-EXCESS-CONTRIB-INT-AMT plus SB-INT-PRIOR-YEAR-ACTUAL-AMT.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 11c(b) is not equal to the sum of Lines 11a(b), 11b(1)(b) and 11b(2)(b).

Acknowledgment Error Message
Error: Schedule SB, Line 11c(b) must equal the sum of Lines 11a(b) plus 11b(1)(b) plus 11b(2)(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and sum( n1:SchSB/n1:ActrlExcessContribAvailAmt ) != sum( n1:SchSB/n1:ActrlExcessContribAmt | n1:SchSB/n1:ActrlExcessContribIntAmt | n1:SchSB/n1:ActrlPriorYearActualAmt)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and sum( n1:SchSB/n1:ActrlExcessContribAvailAmt ) != sum( n1:SchSB/n1:ActrlExcessContribAmt | n1:SchSB/n1:ActrlExcessContribIntAmt | n1:SchSB/n1:ActrlPriorYearActualAmt)

# Edit Test Requirements - 2015

TEST: B-685SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-PRE-FNDNG-REDUCTION-AMT does not equal blank or zero and SB-CARRYOVER-BOY-TOT-AMT is greater than zero

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 12b is not blank or zero and Line 13a is greater than zero.

Acknowledgment Error Message
Warning: Schedule SB, Line 12b must be blank or zero when Line 13a is greater than zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and not( sum( n1:SchSB/n1:ActrlPreFndngReductionAmt ) = 0 ) and n1:SchSB/n1:ActrlCarryoverBoyTotAmt >0

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and not( sum( n1:SchSB/n1:ActrlPreFndngReductionAmt ) = 0 ) and n1:SchSB/n1:ActrlCarryoverBoyTotAmt >0

# Edit Test Requirements - 2015

TEST: B-686SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

Fail when (SB-PLAN-AT-RISK-IND does not contain "1" and SB-FNDNG-TGT-PRCNT does not equal (((SB-ACTRL-VALUE-AST-AMT minus (SB-CARRYOVER-BOY-TOT-AMT plus SB-PRE-FNDNG-BOY-TOT-AMT)) divided by SB-TOT-FNDNG-TGT-AMT) plus or minus 1 percent) or (SB-FNDNG-TGT-PRCNT or SB-ACTRL-VALUE-AST-AMT or SB-TOT-FNDNG-TGT-AMT is blank) unless SB-VALUE-DATE does not equal SB-PLAN-YEAR-BEGIN-DATE or SB-FNDNG-TGT-PRCNT = 999.99.

Bypasses

C G I N P R W X Z

Explanation

Line 1 equals the first day of the plan year and Schedule SB, Line 4 is not checked and Line 14 is not equal to (Line 2(b) minus (Line 13(a) plus Line 13(b))) divided by Line 3(d)(3) or at least one of Lines 14, 2(b), or 3(d)(3) are blank.

Acknowledgment Error Message

Warning: When the valuation date is the first day of the plan year, Schedule SB, Line 14 must equal Line 2(b) minus the sum of Lines 13(a) and 13(b) divided by Line 3(d)(3) when Line 4 is not checked and none of Lines 14, 2(b), or 3(d)(3) can be blank.

XPATH - Regular Filings (relative to FilingData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1' or n1:SchSB/n1:ActrlFndngTgtPrcnt=999.99) and not ( n1:SchSB/n1:ActrlPlanAtRiskInd = '1') and n1:SchSB and n1:SchSB/n1:ActrlValueDate=n1:SchSB/n1:PlanYearBeginDate and ( count( n1:SchSB/n1:ActrlFndngTgtPrcnt | n1:SchSB/n1:ActrlTotFndgTgtAmt | n1:SchSB/n1:ActrlValueAstAmt ) <3 or abs( .01 * sum(n1:SchSB/n1:ActrlFndngTgtPrcnt ) * sum(n1:SchSB/n1:ActrlTotFndgTgtAmt) - (sum(n1:SchSB/n1:ActrlValueAstAmt) - sum(n1:SchSB/n1:ActrlCarryoverBoyTotAmt | n1:SchSB/n1:ActrlPreFndngBoyTotAmt))) > .01 * sum( n1:SchSB/n1:ActrlTotFndgTgtAmt ) )
```

XPATH - Short Form Filings (relative to ShortFormData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1' or n1:SchSB/n1:ActrlFndngTgtPrcnt=999.99) and not( n1:SchSB/n1:ActrlPlanAtRiskInd = '1') and n1:SchSB and n1:SchSB/n1:ActrlValueDate=n1:SchSB/n1:PlanYearBeginDate and ( count( n1:SchSB/n1:ActrlFndngTgtPrcnt | n1:SchSB/n1:ActrlTotFndgTgtAmt | n1:SchSB/n1:ActrlValueAstAmt ) <3 or abs( .01 * sum(n1:SchSB/n1:ActrlFndngTgtPrcnt ) * sum(n1:SchSB/n1:ActrlTotFndgTgtAmt) - (sum(n1:SchSB/n1:ActrlValueAstAmt) - sum(n1:SchSB/n1:ActrlCarryoverBoyTotAmt | n1:SchSB/n1:ActrlPreFndngBoyTotAmt))) > .01 * sum( n1:SchSB/n1:ActrlTotFndgTgtAmt ) )
```

# Edit Test Requirements - 2015

TEST: B-687SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

Fail when (SB-PLAN-AT-RISK-IND contains "1" and SB-FNDNG-TGT-PRCNT does not equal (((SB-ACTRL-VALUE-AST-AMT minus (SB-CARRYOVER-BOY-TOT-AMT plus SB-PRE-FNDNG-BOY-TOT-AMT)) divided by SB-TGT-DISREGARD-ASSUMP-AMT) plus or minus 1 percent) or (SB-FNDNG-TGT-PRCNT or SB-ACTRL-VALUE-AST-AMT or SB-TGT-DISREGARD-ASSUMP-AMT is blank) unless SB-VALUE-DATE does not equal SB-PLAN-YEAR-BEGIN-DATE or SB-FNDNG-TGT-PRCNT = 999.99.

Bypasses

C G I N P R W X Z

Explanation

Line 1 equals the first day of the plan year and Schedule SB, Line 4 is checked and Line 14 is not equal to (Line 2(b) minus (Line 13(a) plus Line 13(b))) divided by Line 4(a) or at least one of Lines 14, 2(b), or 4(a) are blank.

Acknowledgment Error Message

Warning: Either Schedule SB, Line 14 does not equal Line 2(b) minus the sum of (Lines 13(a) and 13 (b)) divided by Line 4(a), or at least one of Lines 14, 2(b), or 4(a) are blank.

XPATH - Regular Filings (relative to FilingData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and not(n1:SchSB/n1:ActrlFndngTgtPrcnt=999.99) and n1:SchSB/n1:ActrlPlanAtRiskInd = '1' and n1:SchSB/n1:ActrlValueDate=n1:SchSB/n1:PlanYearBeginDate and (count( n1:SchSB/n1:ActrlFndngTgtPrcnt | n1:SchSB/n1:ActrlTgtDisregardAssumpAmt | n1:SchSB/n1:ActrlValueAstAmt ) <3 or abs( .01 * sum(n1:SchSB/n1:ActrlFndngTgtPrcnt ) * sum( n1:SchSB/n1:ActrlTgtDisregardAssumpAmt) - (sum( n1:SchSB/n1:ActrlValueAstAmt) - sum( n1:SchSB/n1:ActrlCarryoverBoyTotAmt | n1:SchSB/n1:ActrlPreFndngBoyTotAmt))) > .01 * sum( n1:SchSB/n1:ActrlTgtDisregardAssumpAmt ))
```

XPATH - Short Form Filings (relative to ShortFormData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and not(n1:SchSB/n1:ActrlFndngTgtPrcnt=999.99) and n1:SchSB/n1:ActrlPlanAtRiskInd = '1' and n1:SchSB/n1:ActrlValueDate=n1:SchSB/n1:PlanYearBeginDate and (count( n1:SchSB/n1:ActrlFndngTgtPrcnt | n1:SchSB/n1:ActrlTgtDisregardAssumpAmt | n1:SchSB/n1:ActrlValueAstAmt ) <3 or abs( .01 * sum(n1:SchSB/n1:ActrlFndngTgtPrcnt ) * sum( n1:SchSB/n1:ActrlTgtDisregardAssumpAmt) - (sum( n1:SchSB/n1:ActrlValueAstAmt) - sum( n1:SchSB/n1:ActrlCarryoverBoyTotAmt | n1:SchSB/n1:ActrlPreFndngBoyTotAmt))) > .01 * sum( n1:SchSB/n1:ActrlTgtDisregardAssumpAmt ))
```

# Edit Test Requirements - 2015

TEST: B-688SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-ALT-FNDNG-RULES-CD equals "4" and ATTACHMENT-TYPE= 'SchSBBalSubjectToPBGC' (Balances Subject to Binding Agreement with PBGC) not included

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 27 equals 4 and attachment "Schedule SB, Item 27 - Balances Subject to Binding Agreement with PBGC" is missing.

Acknowledgment Error Message
Error: Schedule SB, Line 27 equals "4" and the Balances Subject to Binding Agreement with PBGC (Attachment[AttachmentTypeCode='SchSBBalSubjectToPBGC']) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlAltFndngRulesCd ='4' and not ( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode = 'SchSBBalSubjectToPBGC'] )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlAltFndngRulesCd ='4' and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode = 'SchSBBalSubjectToPBGC'] )

# Edit Test Requirements - 2015

TEST: B-689SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

Fail when (SB-YIELD-CURVE-IND is blank and (SB-1ST-SEG-RATE-PRCNT or SB-2ND-SEG-RATE-PRCNT or SB-3RD-SEG-RATE-PRCNT is blank)) or ( (SB-YIELD-CURVE-IND equals "1" and (SB-1ST-SEG-RATE-PRCNT or SB-2ND-SEG-RATE-PRCNT or SB-3RD-SEG-RATE-PRCNT contains a value))

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule SB, Line 21a is checked and any of the segment rates fields are not blank or Line 21a is not checked and any of the three segment rate fields are blank.

Acknowledgment Error Message

Warning: Either Schedule SB, Line 21a (N/A, full yield curve used) is checked and the segment rate fields are not blank or Line 21a (N/A, full yield curve used) is not checked and the segment rate fields are blank.

XPATH - Regular Filings (relative to FilingData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB and ( ( n1:SchSB/n1:ActrlYieldCurveInd ='1' and exists( n1:SchSB/n1:Actrl1stSegRatePrcnt | n1:SchSB/n1:Actrl2ndSegRatePrcnt | n1:SchSB/n1:Actrl3rdSegRatePrcnt ) ) or (not( n1:SchSB/n1:ActrlYieldCurveInd ='1' ) and count( n1:SchSB/n1:Actrl1stSegRatePrcnt | n1:SchSB/n1:Actrl2ndSegRatePrcnt | n1:SchSB/n1:Actrl3rdSegRatePrcnt ) != 3 ))
```

XPATH - Short Form Filings (relative to ShortFormData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB and ( ( n1:SchSB/n1:ActrlYieldCurveInd ='1' and exists( n1:SchSB/n1:Actrl1stSegRatePrcnt | n1:SchSB/n1:Actrl2ndSegRatePrcnt | n1:SchSB/n1:Actrl3rdSegRatePrcnt ) ) or (not( n1:SchSB/n1:ActrlYieldCurveInd ='1' ) and count( n1:SchSB/n1:Actrl1stSegRatePrcnt | n1:SchSB/n1:Actrl2ndSegRatePrcnt | n1:SchSB/n1:Actrl3rdSegRatePrcnt ) != 3 ))
```

# Edit Test Requirements - 2015

TEST: B-690SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-APPLICABLE-MONTH-CD is not blank and SB-1ST-SEG-RATE-PRCNT and SB-2ND-SEG-RATE-PRCNT and SB-3RD-SEG-RATE-PRCNT are blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 21b contains a code and no information was provided in Line 21a, 1st Segment, 2nd Segment, or 3rd Segment Rate Percents.

Acknowledgment Error Message
Warning: Schedule SB, Line 21b contains a code but no information was provided in Line 21a, 1st Segment, 2nd Segment or 3rd Segment Rate Percents.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlApplicableMonthCd and not (n1:SchSB/n1:Actrl1stSegRatePrcnt | n1:SchSB/n1:Actrl2ndSegRatePrcnt | n1:SchSB/n1:Actrl3rdSegRatePrcnt)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlApplicableMonthCd and not(n1:SchSB/n1:Actrl1stSegRatePrcnt | n1:SchSB/n1:Actrl2ndSegRatePrcnt | n1:SchSB/n1:Actrl3rdSegRatePrcnt)

# Edit Test Requirements - 2015

TEST: B-691SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-WEIGHTED-RTM-AGE is greater than zero and ATTACHMENT-TYPE= 'WeightedAvgRtmtAge' (Description of Weighted Average Retirement Age) not included

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 22 is not blank and attachment "Schedule SB, Item 22 - Description of Weighted Average Retirement Age" is not provided.

Acknowledgment Error Message
Warning: Schedule SB, Line 22 is greater than zero and the Weighted Average Retirement Age (Attachment [AttachmentTypeCode='WeightedAvgRtmtAge']) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlWeightedRtmAge >0 and not ( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='WeightedAvgRtmtAge'] )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlWeightedRtmAge >0 and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='WeightedAvgRtmtAge'] )

# Edit Test Requirements - 2015

TEST: B-692SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when Schedule R attached and TYPE-PENSION-BNFT-CODE contains "1x" and PEN-BNFT-DISTRIB-SNGL-SUM-CNT is blank

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R is submitted and Form 5500, Line 8a contains "1x" (Defined Benefit) and Schedule R, Line 3 is blank.

Acknowledgment Error Message
Warning: Schedule R, Line 3 cannot be blank when Form 5500, Line 8a contains "1x" (Defined Benefit).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchR and not( n1:SchR/n1:PenBnftDistribSnglSumCnt ) and n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains( ., '1')]

# Edit Test Requirements - 2015

TEST: B-693 Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when Schedule R attached and TYPE-PENSION-BNFT-CODE contains "1x" and PEN-AMDMT-INCR-VAL-BNFT-CD is blank

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R is submitted and Form 5500, Line 8a contains "1x" (Defined Benefit) and Schedule R, Line 9 is blank.

Acknowledgment Error Message
Warning: Schedule R, Line 9 cannot be blank when Form 5500, Line 8a contains "1x" (Defined Benefit).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchR and not( n1:SchR/n1:PenAmdmtIncrValBnftInd ) and n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains( ., '1')]

# Edit Test Requirements - 2015

TEST: B-694SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when PEN-CONTRIB-EMPLR-BASE-CD equals "4" and PEN-CONTRIB-EMPLR-OTH-BASE-TEXT is blank

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 13e (2) has a value of 4, and Line 13e (2) - Text is blank.

Acknowledgment Error Message
Error: Schedule R, Line 13e(2) - Text cannot be blank when Line 13e(2) (Other) is checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchR/n1:PenContribEmployer [ n1:BaseCd='4' and string-length

( n1:OtherBaseUnitText )=0 ]

# Edit Test Requirements - 2015

TEST: B-695SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-CARRYOVER-REDUCTION-AMT greater than (SB-CARRYOVER-PR-YR-TOT-AMT plus SB-INT-PR-YR-CARRYOVER-AMT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 12a is greater than the sum of Line 9a and Line 10a.

Acknowledgment Error Message
Warning: Schedule SB, Line 12a cannot be greater than the sum of (Line 9a plus Line 10a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlCarryoverReductionAmt > sum ( n1:SchSB/n1:ActrlCarryoverPrYrTotAmt | n1:SchSB/n1:ActrlIntPrYrCarryoverAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlCarryoverReductionAmt > sum( n1:SchSB/n1:ActrlCarryoverPrYrTotAmt | n1:SchSB/n1:ActrlIntPrYrCarryoverAmt )

# Edit Test Requirements - 2015

TEST: B-696SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when SB-PRE-FNDNG-REDUCTION-AMT greater than (SB-PRE-FNDNG-PR-YR-TOT-AMT plus SB-INT-PR-YR-PRE-FNDNG-AMT plus SB-EXCESS-CONTRIB-ADDED-AMT)

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 12b is greater than the sum of Line 9b and Line 10b and Line 11d(b).

Acknowledgment Error Message
Warning: Schedule SB, Line 12b cannot be greater than the sum of (Line 9b plus Line 10b plus Line 11d(b)).

XPATH - Regular Filings (relative to FilingData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlPreFndngReductionAmt > sum ( n1:SchSB/n1:ActrlPreFndngPrYrTotAmt | n1:SchSB/n1:ActrlIntPrYrPreFndngAmt | n1:SchSB/n1:ActrlExcessContribAddedAmt )
```

XPATH - Short Form Filings (relative to ShortFormData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlPreFndngReductionAmt > sum( n1:SchSB/n1:ActrlPreFndngPrYrTotAmt | n1:SchSB/n1:ActrlIntPrYrPreFndngAmt | n1:SchSB/n1:ActrlExcessContribAddedAmt )
```

# Edit Test Requirements - 2015

TEST: B-697SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when (((SB-CURR-VALUE-AST-01-AMT divided by SB-TOT-FNDNG-TGT-AMT is less than 70%) and (SB-AST-LESS-70-PRCNT is not equal to (SB-CURR-VALUE-AST-01-AMT divided by SB-TOT-FNDNG-TGT-AMT)) plus or minus 1 percent) or (SB-CURR-VALUE-AST-01-AMT or SB-TOT-FNDNG-TGT-AMT is blank).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, (Line 2(a) divided by Line 3d(3)) is less than 70%, and Line 17 is not equal to (Line 2(a) divided by Line 3d(3)) or any of Lines 2(a) or 3d(3) are blank.

Acknowledgment Error Message
Error: Schedule SB, Line 17 must equal Line 2(a) divided by Line 3d(3) when Line 2(a) divided by Line 3d(3) is less than 70 percent and Lines 2(a) and 3d(3) cannot be blank.

XPATH - Regular Filings (relative to FilingData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB and ( not(n1:SchSB/n1:ActrlCurrValueAst01Amt) or not(n1:SchSB/n1:ActrlTotFndgTgtAmt) or ( sum(n1:SchSB/n1:ActrlCurrValueAst01Amt ) < .70 * sum( n1:SchSB/n1:ActrlTotFndgTgtAmt) and abs(sum( n1:SchSB/n1:ActrlAstLess70Prcnt ) * sum(n1:SchSB/n1:ActrlTotFndgTgtAmt) - 100*sum(n1:SchSB/n1:ActrlCurrValueAst01Amt)) > sum(n1:SchSB/n1:ActrlTotFndgTgtAmt) ) )
```

XPATH - Short Form Filings (relative to ShortFormData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB and ( not(n1:SchSB/n1:ActrlCurrValueAst01Amt) or not(n1:SchSB/n1:ActrlTotFndgTgtAmt) or ( sum(n1:SchSB/n1:ActrlCurrValueAst01Amt ) < .70 * sum( n1:SchSB/n1:ActrlTotFndgTgtAmt) and abs(sum( n1:SchSB/n1:ActrlAstLess70Prcnt ) * sum(n1:SchSB/n1:ActrlTotFndgTgtAmt) - 100*sum(n1:SchSB/n1:ActrlCurrValueAst01Amt)) > sum(n1:SchSB/n1:ActrlTotFndgTgtAmt) ) )
```

# Edit Test Requirements - 2015

TEST: B-698SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
SB-ALT-FNDNG-RULES-CD equals "6" and ATTACHMENT-TYPE='SchSBAlt17YrFndngAirlines' (Schedule SB, item 7 - Alternative 17 - Year Funding Schedule for Airlines) is not attached

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 27 equals 6 and attachment "Schedule SB, item 7 - Alternative 17-Year Funding Schedule for Airlines" is missing.

Acknowledgment Error Message
Error: Schedule SB, Line 27 equals "6" and the Alternative 17-Year Funding Schedule for Airlines (Attachment[AttachmentTypeCode='SchSBAlt17YrFndngAirlines']) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlAltFndngRulesCd ='6' and not ( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='SchSBAlt17YrFndngAirlines'] )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlAltFndngRulesCd ='6' and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='SchSBAlt17YrFndngAirlines'] )

# Edit Test Requirements - 2015

TEST: B-699SB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

SB-MORTALITY-TBL-CD contains "3" and ATTACHMENT-TYPE='SchSBSubMortalityTable' (Schedule SB, item 23 - Information on Use of Substitute Mortality Tables) is not attached unless SB-ALT-FNDNG-RULES-CD equals 7

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule SB, Line 23 equals "3" (Substitute), but attachment "Schedule SB, item 23 - Information on Use of Substitute Mortality Tables" is missing unless Schedule SB, Line 27 equals "7."

Acknowledgment Error Message

Warning: Schedule SB, Line 23 (Substitute) is checked and the Information on Use of Substitute Mortality Tables (Attachment[AttachmentTypeCode='SchSBSubMortalityTable']) is not attached.

XPATH - Regular Filings (relative to FilingData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlMortalityTblCd ='3' and not ( n1:SchSB/n1:ActrlAltFndngRulesCd ='7' ) and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='SchSBSubMortalityTable'] )
```

XPATH - Short Form Filings (relative to ShortFormData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlMortalityTblCd ='3' and not( n1:SchSB/n1:ActrlAltFndngRulesCd ='7' ) and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='SchSBSubMortalityTable'] )
```

# Edit Test Requirements - 2015

TEST: B-700SB Baseline Date 2012-01-01

Severity: WARNING Agency PBGC

Specification

Fail when (SB-TGT-NRML-COST-02-AMT is greater than zero and SB-MIN-REQ-CONTRIB-EXCESS-ASSETS-AMT is blank or less than zero) or (SB-MIN-REQ-CONTRIB-EXCESS-ASSETS-AMT is greater than SB-TGT-NRML-COST-02-AMT).

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule SB, Line 31a is greater than zero and Line 31b is blank or is less than zero, or Schedule SB, Line 31b is greater than Line 31a.

Acknowledgment Error Message

Warning: Either Schedule SB, Line 31a is greater than zero and Line 31b is blank or less than zero, or Line 31b exceeds the value in Line 31a.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and (n1:SchSB/n1:ActrlTgtNrmlCost02Amt>0 and ((not ( n1:SchSB/n1:ActrlMinReqContribExcessAssetsAmt ) or n1:SchSB/n1:ActrlMinReqContribExcessAssetsAmt <0)) or n1:SchSB/n1:ActrlMinReqContribExcessAssetsAmt>n1:SchSB/n1:ActrlTgtNrmlCost02Amt)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and (n1:SchSB/n1:ActrlTgtNrmlCost02Amt>0 and ((not( n1:SchSB/n1:ActrlMinReqContribExcessAssetsAmt ) or n1:SchSB/n1:ActrlMinReqContribExcessAssetsAmt <0)) or n1:SchSB/n1:ActrlMinReqContribExcessAssetsAmt>n1:SchSB/n1:ActrlTgtNrmlCost02Amt)

# Edit Test Requirements - 2015

TEST: B-701SB Baseline Date 2012-01-01

Severity: WARNING Agency PBGC

Specification

Fail when SB-VALUE-DATE is equal to FORM-PLAN-YEAR-BEGIN-DATE and SB-MIN-REQ-CONTRIB-EXCESS-ASSETS-AMT is not equal to (SB-ACTRL-VALUE-AST-AMT minus (SB-CARRYOVER-BOY-TOT-AMT plus SB-PRE-FNDNG-BOY-TOT-AMT)) minus SB-TOT-FNDNG-TGT-AMT unless ((SB-ACTRL-VALUE-AST-AMT minus (SB-CARRYOVER-BOY-TOT-AMT plus SB-PRE-FNDNG-BOY-TOT-AMT)) minus SB-TOT-FNDNG-TGT-AMT) is less than zero or greater than SB-TGT-NRML-COST-02-AMT.

Bypasses

C G I N P R W X Z

Explanation

Fail when the actuarial valuation date is the first day of the plan year, and excess assets reported on Line 31b is not equal to the value of assets reported on Line 2b minus the sum of the standard carryover balance and prefunding balance on Line 13, columns (a) and (b), minus the funding target reported on Line 3d, column (3) unless the computed value of excess assets on Line 31b is less than zero or greater than the target normal cost reported on Line 31a. A zero is required when the excess assets on Line 31b would otherwise be less than zero.

Acknowledgment Error Message

Warning: Schedule SB, Line 1 is equal to the first day of the plan year, but Line 31b is not equal to (Line 2b minus (Lines 13(a) plus 13(b))), minus Line 3d(3).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlValueDate=n1:SchSB/n1:PlanYearBeginDate and not(sum(n1:SchSB/n1:ActrlMinReqContribExcessAssetsAmt) = sum(n1:SchSB/n1:ActrlValueAstAmt) - sum(n1:SchSB/n1:ActrlCarryoverBoyTotAmt | n1:SchSB/n1:ActrlPreFndngBoyTotAmt | n1:SchSB/n1:ActrlTotFndgTgtAmt )) and not(sum(n1:SchSB/n1:ActrlValueAstAmt) - sum(n1:SchSB/n1:ActrlCarryoverBoyTotAmt | n1:SchSB/n1:ActrlPreFndngBoyTotAmt | n1:SchSB/n1:ActrlTotFndgTgtAmt ) <0 ) and not( sum(n1:SchSB/n1:ActrlValueAstAmt) - sum(n1:SchSB/n1:ActrlCarryoverBoyTotAmt | n1:SchSB/n1:ActrlPreFndngBoyTotAmt | n1:SchSB/n1:ActrlTotFndgTgtAmt ) > sum(n1:SchSB/n1:ActrlTgtNrmlCost02Amt) )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlValueDate=n1:SchSB/n1:PlanYearBeginDate and not(sum(n1:SchSB/n1:ActrlMinReqContribExcessAssetsAmt) = sum(n1:SchSB/n1:ActrlValueAstAmt) - sum(n1:SchSB/n1:ActrlCarryoverBoyTotAmt | n1:SchSB/n1:ActrlPreFndngBoyTotAmt | n1:SchSB/n1:ActrlTotFndgTgtAmt )) and not(sum(n1:SchSB/n1:ActrlValueAstAmt) - sum(n1:SchSB/n1:ActrlCarryoverBoyTotAmt | n1:SchSB/n1:ActrlPreFndngBoyTotAmt | n1:SchSB/n1:ActrlTotFndgTgtAmt ) <0 ) and not( sum(n1:SchSB/n1:ActrlValueAstAmt) - sum(n1:SchSB/n1:ActrlCarryoverBoyTotAmt | n1:SchSB/n1:ActrlPreFndngBoyTotAmt | n1:SchSB/n1:ActrlTotFndgTgtAmt ) > sum(n1:SchSB/n1:ActrlTgtNrmlCost02Amt) )

# Edit Test Requirements - 2015

TEST: B-702MB Baseline Date 2013-01-01

Severity: ERROR Agency PBGC

Specification

Fail when Form 5500 is attached and Schedule MB is attached and (NET-ASSETS-BOY-AMT is greater than zero or SMALL-NET-ASSETS-BOY-AMT is greater than zero) and TOT-PARTCP-BOY-CNT is greater than zero and INITIAL-FILING-IND is blank and FINAL-FILING-IND is blank and (COVERED-PBGC-INSURANCE-IND or SMALL-COVERED-PBGC-INSURANCE-IND contains '1' (yes) and TYPE-PENSION-BNFT-CODE does not contain '1I' and (RES-TERM-PLAN-ADPT-IND or SMALL-RES-TERM-PLAN-ADPT-IND contains '2' (no) and ((any of the following Lines are zero, blank or missing: MB-CURR-VALUE-AST-01-AMT, MB-AST-FNDNG-STD-AMT, MB-RPA94-INFO-CURR-LIAB-AMT, MB-CURR-VALUE-AST-02-AMT, MB-TOT-LIAB-PARTCP-CNT, MB-TOT-CURR-LIAB-AMT, MB-TOT-EMPLR-CONTRIB-01-AMT and MB-NORMAL-COST-AMT) or MB-PLAN-RISK-STATUS-CD is missing).

Bypasses

C G H I N P R W X Z

Explanation

Fail when a Form 5500 is attached and a Schedule MB is attached, but neither Form 5500, Line B (initial filing) nor Form 5500, Line B (final filing) nor Schedule H/Schedule I Resolution to Terminate is selected nor Pension Benefit Code contains '1I' and any of Schedule MB, Line 1b(1), Line 1b(2), Line 1d(2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, Line 4b or Line 9b are zero or blank.

Acknowledgment Error Message

Error: A Schedule MB was provided with a Form 5500, but the Schedule MB appears to have incomplete information for an ongoing plan. Insert values on Schedule MB, Line 1b(1), Line 1b(2), Line 1d(2)(a), Line 2a, Line 2b(4)(1), Line 2b(4)(2), Line 3(b) - Total, and Line 9b and insert the appropriate code on Schedule MB, Line 4b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassH = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchMB and (n1:SchH/n1:NetAssetsBoyAmt>0 or n1:SchI/n1:NetAssetsBoyAmt>0) and not(n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode[contains(.,'1I')]) and n1:Form5500/n1:TotPartcpBoyCnt>0 and not(n1:Form5500/n1:InitialFilingInd='1' or n1:Form5500/n1:FinalFilingInd='1' ) and (n1:SchH/n1:CoveredPBGCInsuranceInd='1' or n1:SchI/n1:CoveredPBGCInsuranceInd='1') and (n1:SchH/n1:ResTermPlanAdptInd='2' or n1:SchI/n1:ResTermPlanAdptInd='2' ) and (sum(n1:SchMB/n1:ActrlCurrValueAst01Amt)=0 or sum( n1:SchMB/n1:ActrlAstFndngStdAmt)=0 or sum(n1:SchMB/n1:ActrlRpa94InfoCurrLiabAmt)=0 or sum(n1:SchMB/n1:ActrlTotEmplrContribAmt)=0 or sum(n1:SchMB/n1:ActrlCurrValueAst02Amt)=0 or sum(n1:SchMB/n1:ActrlTotLiabPartcpCnt)=0 or sum(n1:SchMB/n1:ActrlTotCurrLiabAmt)=0 or sum(n1:SchMB/n1:ActrlNormalCostAmt)=0 or not(n1:SchMB/

n1:ActrlPlanRiskStatusCd))

# Edit Test Requirements - 2015

TEST: B-703MB Baseline Date 2013-01-01

Severity: WARNING Agency PBGC

Specification
Fail when Form 5500 is attached and Schedule MB is attached and TYPE-PENSION-BNFT-CODE does not contain '1x' or '2x'.

Bypasses
C G H I N P R W X Z

Explanation
Fail when Form 5500 is attached and a Schedule MB is attached, but the plan has not been identified as either a defined benefit or defined contribution plan on Form 5500, Line 8a.

Acknowledgment Error Message
Warning: A Schedule MB has been provided with a Form 5500, but the plan has not been identified as either a defined benefit or defined contribution plan on Line 8a of the Form 5500. Enter all appropriate Plan Characteristic codes on the Form 5500, Line 8a.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassH = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchMB and not(n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode[contains(.,'1') or contains(.,'2')])

# Edit Test Requirements - 2015

TEST: B-704SB Baseline Date 2013-01-01

Severity: WARNING Agency PBGC

Specification
Fail when Form 5500 is attached and Schedule SB is attached and SB-TOT-PARTCP-CNT is greater than 1,000,000.

Bypasses
C G I N P R W X Z

Explanation
Fail when Form 5500 is attached and Schedule SB is attached and an unusually high number is reported on Schedule SB Line 3d(1)-Number of participants.

Acknowledgment Error Message
Warning: Schedule SB has been provided with a Form 5500 and Schedule SB Line 3, Column 1 contains an unusually high number of participants. Please verify that the funding target numbers in Columns 2 and/or 3 have not been inadvertently placed in the participant count breakdown requested in Column 1.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchSB/n1:ActrlTotPartcpCnt>1000000

# Edit Test Requirements - 2015

TEST: B-706MB Baseline Date 2014-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-LIAB-RTD-PARTCP-CNT is blank or zero and MB-CURR-LIAB-RTD-AMT is greater than zero.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 2b(1)(1) is blank or zero and Line 2b(1)(2) is greater than zero.

Acknowledgment Error Message
Error: Current liabilities for retired participants and beneficiaries receiving payments have been reported in Schedule MB, Line 2b(1)(2), but the number of participants in Line 2b(1)(1) is either blank or equal to zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and sum(n1:SchMB/n1:ActrlLiabRtdPartcpCnt)=0 and n1:SchMB/n1:ActrlCurrLiabRtdAmt>0

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and sum(n1:SchMB/n1:ActrlLiabRtdPartcpCnt) =0 and n1:SchMB/n1:ActrlCurrLiabRtdAmt>0

# Edit Test Requirements - 2015

TEST: B-707MB Baseline Date 2014-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-LIAB-TERM-PARTCP-CNT is blank or zero and MB-CURR-LIAB-TERM-AMT is greater than zero.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 2b(2)(1) is blank or zero and Line 2b(2)(2) is greater than zero.

Acknowledgment Error Message
Error: Current liabilities for terminated vested participants have been reported in Schedule MB, Line 2b(2)(2), but the number of participants in Line 2b(2)(1) is either blank or equal to zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and sum(n1:SchMB/n1:ActrlLiabTermPartcpCnt)=0 and n1:SchMB/n1:ActrlCurrLiabTermAmt>0

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and sum(n1:SchMB/n1:ActrlLiabTermPartcpCnt)=0 and n1:SchMB/n1:ActrlCurrLiabTermAmt>0

# Edit Test Requirements - 2015

TEST: B-708MB Baseline Date 2014-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-LIAB-ACT-PARTCP-CNT is blank or zero and MB-CURR-LIAB-ACT-AMT is greater than zero.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 2b(3)(c)(1) is blank or zero and Line 2b(3)(c)(2) is greater than zero.

Acknowledgment Error Message
Error: Current liabilities for total active participants have been reported in Schedule MB, Line 2b(3)(c)(2), but the number of participants in Line 2b(3)(c)(1) is either blank or equal to zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and sum(n1:SchMB/n1:ActrlLiabActPartcpCnt)=0 and n1:SchMB/n1:ActrlCurrLiabActAmt>0

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and sum(n1:SchMB/n1:ActrlLiabActPartcpCnt)=0 and n1:SchMB/n1:ActrlCurrLiabActAmt>0

# Edit Test Requirements - 2015

TEST: B-709 Baseline Date 2015-01-01

Severity: WARNING Agency PBGC

Specification
Fail when PEN-OTH-ASSET-PRCNT is equal to or greater than 40.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 19a-Other is equal to or greater than 40.

Acknowledgment Error Message
Warning: The percentage of assets indicated under "Other" in Line 19a of Schedule R seems excessive. Please review assets held in registered investment companies, common/collective trusts and other investment arrangements. Assets in these arrangements should be disaggregated and distributed among the five asset components.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SchR/n1:PenOthAssetPrcnt>=40

# Edit Test Requirements - 2015

TEST: B-710 Baseline Date 2015-01-01

Severity: ERROR Agency PBGC

Specification
Fail when TYPE-PENSION-BNFT-CODE contains '1x' and (COVERED-PBGC-INSURANCE-IND or SMALL-COVERED-PBGC-INSURANCE-IND is blank).

Bypasses
C G I N P R W X Z

Explanation
Fail when a defined benefit feature has been reported on the Form 5500, but the filer did not indicate the plan's PBGC coverage status.

Acknowledgment Error Message
Error: Schedule H, Line 5c or Schedule I, Line 5c is blank and Form 5500, Line 8a contains "1x" (Defined Benefit plan). Please review the characteristics codes in Line 8a of the Form 5500 or complete the coverage question in Line 5c of the Schedule H or Schedule I.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode[contains(.,'1')] and not(n1:SchH/n1:CoveredPBGCInsuranceInd) and not(n1:SchI/n1:CoveredPBGCInsuranceInd)

# Edit Test Requirements - 2015

TEST: B-710SF Baseline Date 2015-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SF-TYPE-PENSION-BNFT-CODE contains '1x' and SF-COVERED-PBGC-INSURANCE-IND is blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when a defined benefit feature has been reported on the Form 5500-SF, but the filer did not indicate the plan's PBGC coverage status.

Acknowledgment Error Message
Error: Form 5500-SF, Line 6c is blank and Line 9a contains "1x" (Defined Benefit plan). Please review the characteristics codes in Line 9a of the Form 5500-SF or complete the PBGC coverage question in Line 6c.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG = '1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1') and n1:SF/n1:PensionCodeTable/n1:TypePensionBnftCode[contains(.,'1')] and not(n1:SF/n1:CoveredPBGCInsuranceInd)

# Edit Test Requirements - 2015

TEST: B-711MB Baseline Date 2015-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-PLAN-RISK-STATUS-CD contains 'C' or 'D' and (MB-REHABILITATION-PLAN-YEAR is blank or is less than the four-digit year of the FILING-HEADER-PLAN-YEAR-BEGIN).

Bypasses
C G I N P R W X Z

Explanation
Fail when a multiemployer plan in critical or critical and declining status does not report a plan year for emergence from critical status or a plan year in which insolvency is expected or the plan year reported is less than the current plan year.

Acknowledgment Error Message
Error: You indicated on Line 4b of Schedule MB that the plan's status is "C" (Critical) or "D" (Critical and Declining), but you have not provided a future plan year in Line 4f when either emergence from critical status or insolvency is expected, or the plan year reported in Line 4f is less than the current plan year. Please review the status field reported in Line 4b or enter a plan year in Line 4f.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlPlanRiskStatusCd='C' or n1:SchMB/n1:ActrlPlanRiskStatusCd='D') and (not(n1:SchMB/n1:ActrlRehabilitationPlanYear) or xs:integer( n1:SchMB/n1:ActrlRehabilitationPlanYear ) < xs:integer( year-from-date( ../n1:FilingHeader/n1:PlanYearBeginDate ) ))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlPlanRiskStatusCd='C' or n1:SchMB/n1:ActrlPlanRiskStatusCd='D') and (not(n1:SchMB/n1:ActrlRehabilitationPlanYear) or xs:integer( n1:SchMB/n1:ActrlRehabilitationPlanYear ) < xs:integer( year-from-date( ../n1:FilingHeader/n1:PlanYearBeginDate ) ))

# Edit Test Requirements - 2015

TEST: B-712SB Baseline Date 2015-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-TOT-VSTD-FNDNG-TGT-AMT not equal to the sum of (SB-RTD-VSTD-TGT-AMT, SB-TERM-VSTD-FNDNG-TGT-AMT and SB-ACT-VSTD-FNDNG-TGT-AMT).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 3d(2) is not equal to the sum of Lines 3a(2), 3b(2) and 3c(2).

Acknowledgment Error Message
Error: Schedule SB, Line 3d(2) is not equal to the sum of Lines 3a(2), 3b(2) and 3c(2).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(sum(n1:SchSB/n1:ActrlTotVstdFndgTgtAmt) = sum(n1:SchSB/n1:ActrlActVstdFndgTgtAmt | n1:SchSB/n1:ActrlTermVstdTgtAmt | n1:SchSB/n1:ActrlRtdVstdTgtAmt))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(sum(n1:SchSB/n1:ActrlTotVstdFndgTgtAmt) = sum(n1:SchSB/n1:ActrlActVstdFndgTgtAmt | n1:SchSB/n1:ActrlTermVstdTgtAmt | n1:SchSB/n1:ActrlRtdVstdTgtAmt))

# Edit Test Requirements - 2015

TEST: B-713SB Baseline Date 2015-01-01

Severity: ERROR Agency PBGC

Specification

When SB-OFFSET-CARRYOVER-AMT is greater than SB-CARRYOVER-BOY-TOT-AMT unless SB-VALUE-DATE does not equal SB-PLAN-YEAR-BEGIN-DATE.

Bypasses

C G I N P R W X Z

Explanation

Fail when the carryover balance reported on Schedule SB, Line 35 is greater than the carryover balance reported on Line 13a.

Acknowledgment Error Message

Error: When the valuation date is the first day of the plan year, the carryover balance reported on Schedule SB, Line 35 cannot exceed the amount reported in Line 13a.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchSB/n1:ActrlValueDate=n1:SchSB/n1:PlanYearBeginDate and sum(n1:SchSB/n1:ActrlOffsetCarryoverAmt)>sum(n1:SchSB/n1:ActrlCarryoverBoyTotAmt)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchSB/n1:ActrlValueDate=n1:SchSB/n1:PlanYearBeginDate and sum(n1:SchSB/n1:ActrlOffsetCarryoverAmt)>sum(n1:SchSB/n1:ActrlCarryoverBoyTotAmt)

# Edit Test Requirements - 2015

TEST: B-714SB Baseline Date 2015-01-01

Severity: ERROR Agency PBGC

Specification

When SB-OFFSET-PRE-FNDNG-AMT is greater than SB-PRE-FNDNG-BOY-TOT-AMT unless SB-VALUE-DATE does not equal SB-PLAN-YEAR-BEGIN-DATE.

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule SB, Line 35 is greater than the prefunding balance reported on Line 13b.

Acknowledgment Error Message

Error: When the valuation date is the first day of the plan year, the prefunding balance on Line 35 of the Schedule SB cannot exceed the amount reported in Line 13b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchSB/n1:ActrlValueDate=n1:SchSB/n1:PlanYearBeginDate and sum(n1:SchSB/n1:ActrlOffsetPreFndngAmt)>sum(n1:SchSB/n1:ActrlPreFndngBoyTotAmt)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchSB/n1:ActrlValueDate=n1:SchSB/n1:PlanYearBeginDate and sum(n1:SchSB/n1:ActrlOffsetPreFndngAmt)>sum(n1:SchSB/n1:ActrlPreFndngBoyTotAmt)

# Edit Test Requirements - 2015

TEST: B-715SB Baseline Date 2015-01-01

Severity: ERROR Agency PBGC

Specification
When SB-OFFSET-AMT does not equal SB-OFFSET-CARRYOVER-AMT plus SB-OFFSET-PRE-FNDNG-AMT.

Bypasses
C G I N P R W X Z

Explanation
Fail when the total balance of Schedule SB, Line 35 does not equal the sum of the carryover and prefunding balances.

Acknowledgment Error Message
Error: The total balance on Schedule SB, line 35 does not equal the sum of the carryover and prefunding balances reported on that line.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( sum(n1:SchSB/n1:ActrlOffsetPreFndngAmt | n1:SchSB/n1:ActrlOffsetCarryoverAmt)=sum(n1:SchSB/n1:ActrlOffsetAmt))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( sum(n1:SchSB/n1:ActrlOffsetPreFndngAmt | n1:SchSB/n1:ActrlOffsetCarryoverAmt)=sum(n1:SchSB/n1:ActrlOffsetAmt))

# Edit Test Requirements - 2015

TEST: B-716MB Baseline Date 2016-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-ACCR-LIAB-GAIN-MTHD-AMT is not greater than zero and MB-CURR-VALUE-AST-01-AMT is greater than zero and (MB-ENTRY-AGE-NRML-MTHD-IND or MB-ACCR-BNFT-MTHD-IND has been checked).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 1c(1) is not greater than zero when Line 1b(1) is greater than zero and either Line 5b or Line 5c has been checked.

Acknowledgment Error Message
Error: Schedule MB Line 1c(1) requires a value greater than zero when Line 1b(1) is greater than zero, and either Line 5b or Line 5c has been checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not (sum(n1:SchMB/n1:ActrlAccrLiabGainMthdAmt)>0) and (n1:SchMB/n1:ActrlEntryAgeNrmlMthdInd='1' or n1:SchMB/n1:ActrlAccrBnftMthdInd='1') )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not(sum(n1:SchMB/n1:ActrlAccrLiabGainMthdAmt)>0) and (n1:SchMB/n1:ActrlEntryAgeNrmlMthdInd='1' or n1:SchMB/n1:ActrlAccrBnftMthdInd='1') )

# Edit Test Requirements - 2015

TEST: B-717MB Baseline Date 2016-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-UNFND-LIAB-MTHD-BASE-AMT is not greater than zero and MB-CURR-VALUE-AST-01-AMT is greater than zero and MB-FRZN-INIT-LIAB-MTHD-IND has been checked.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 1c(2)(a) is not greater than zero when Line 1b(1) is greater than zero and Line 5e has been checked.

Acknowledgment Error Message
Error: Schedule MB Line 1c(2)(a) requires a value greater than zero when Line 1b(1) is greater than zero and Line 5e has been checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not (sum(n1:SchMB/n1:ActrlUnfndLiabMthdBaseAmt)>0) and n1:SchMB/n1:ActrlFrznInitLiabMthdInd='1' )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not(sum(n1:SchMB/n1:ActrlUnfndLiabMthdBaseAmt)>0) and n1:SchMB/n1:ActrlFrznInitLiabMthdInd='1' )

# Edit Test Requirements - 2015

TEST: B-718MB Baseline Date 2016-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-ACCR-LIAB-AGE-MTHD-AMT or MB-NORM-COST-AGE-MTHD-AMT is not greater than zero and MB-CURR-VALUE-AST-01-AMT is greater than zero and (MB-AGGREG-MTHD-IND or MB-FRZN-INIT-LIAB-MTHD-IND has been checked).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Lines 1c(2)(b) or 1c(2)(c) are not greater than zero when Line 1b(1) is greater than zero and either Line 5d or Line 5e has been checked.

Acknowledgment Error Message
Error: Schedule MB Lines 1c(2)(b) or 1c(2)(c) requires a value greater than zero when Line 1b(1) is greater than zero and either Line 5d or Line 5e has been checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not (sum(n1:SchMB/n1:ActrlAccrLiabAgeMthdAmt)>0 or sum(n1:SchMB/n1:ActrlNormCostAgeMthdAmt )>0) and (n1:SchMB/n1:ActrlAggregMthdInd='1' or n1:SchMB/n1:ActrlFrznInitLiabMthdInd='1' ) )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not(sum(n1:SchMB/n1:ActrlAccrLiabAgeMthdAmt)>0 or sum(n1:SchMB/n1:ActrlNormCostAgeMthdAmt )>0) and (n1:SchMB/n1:ActrlAggregMthdInd='1' or n1:SchMB/n1:ActrlFrznInitLiabMthdInd='1' ) )

# Edit Test Requirements - 2015

TEST: B-719MB Baseline Date 2016-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-ACCR-LIAB-UNIT-CREDIT-MTHD-AMT is not greater than zero and MB-CURR-VALUE-AST-01-AMT is greater than zero and MB-ACCR-BNFT-MTHD-IND has been checked.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 1c(3) is not greater than zero when Line 1b(1) is greater than zero and Line 5c has been checked.

Acknowledgment Error Message
Error: Schedule MB Line 1c(3) requires a value greater than zero when Line 1b(1) is greater than zero and Line 5c has been checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not (sum(n1:SchMB/n1:ActrlAccrLiabUnitCreditMthdAmt)>0 ) and n1:SchMB/n1:ActrlAccrBnftMthdInd='1' )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not(sum(n1:SchMB/n1:ActrlAccrLiabUnitCreditMthdAmt)>0 ) and n1:SchMB/n1:ActrlAccrBnftMthdInd='1' )

# Edit Test Requirements - 2015

TEST: B-720MB Baseline Date 2016-01-01

Severity: ERROR Agency PBGC

Specification

Fail when MB-RPA94-EXPT-INCR-LIAB-AMT is not greater than zero and MB-CURR-VALUE-AST-01-AMT is greater than zero and MB-LIAB-ACT-PARTCP-CNT is greater than zero and TYPE-PENSION-BNFT-CODE does not contain '1I'.

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB, Line 1d(2)(b) is not greater than zero when Line 1b(1) is greater than zero and Line 2b(3)(c)(1) is greater than zero and Form 5500, Line 8a does not contain '1I'.

Acknowledgment Error Message

Error: Schedule MB, Line 1d(2)(b) is not greater than zero when Lines 1b(1) and 2b(3)(c)(1) are greater than zero and Form 5500, Line 8a does not contain '1I'.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not (sum(n1:SchMB/n1:ActrlRpa94ExptIncrLiabAmt)>0 ) and n1:SchMB/n1:ActrlLiabActPartcpCnt>0 and n1:Form5500 and not(n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode[contains(.,'1I')]))

# Edit Test Requirements - 2015

TEST: B-721MB Baseline Date 2016-01-01

Severity: ERROR Agency PBGC

Specification

Fail when MB-EXPECT-PLAN-PAYMENT-AMT is not greater than zero and MB-CURR-VALUE-AST-01-AMT is greater than zero and MB-LIAB-RTD-PARTCP-CNT is greater than zero.

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB, Line 1d(3) is not greater than zero when Line 1b(1) is greater than zero and Line 2b(1)(1) is greater than zero.

Acknowledgment Error Message

Error: Expected plan disbursements are not reported in Schedule MB, Line 1d(3), but an amount greater than zero is reported in Line 1b(1) and Line 2b(1)(1).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not (sum(n1:SchMB/n1:ActrlExpectPlanPaymentAmt)>0 ) and n1:SchMB/n1:ActrlLiabRtdPartcpCnt>0 )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 and not(sum(n1:SchMB/n1:ActrlExpectPlanPaymentAmt)>0 ) and n1:SchMB/n1:ActrlLiabRtdPartcpCnt>0 )

# Edit Test Requirements - 2015

TEST: B-722MB Baseline Date 2016-01-01

Severity: ERROR Agency PBGC

Specification
Fail when at least one of (MB-ATT-AGE-NRML-MTHD-IND, MB-ENTRY-AGE-NRML-MTHD-IND, MB-ACCR-BNFT-MTHD-IND, MB-AGGREG-MTHD-IND, MB-FRZN-INIT-LIAB-MTHD-IND, MB-INDIV-LVL-PREM-MTHD-IND, MB-INDIV-AGGREG-MTHD-IND, MB-SHORT-MTHD-IND, MB-REORG-MTHD-IND, or MB-OTH-COST-MTHD-IND) are not checked and MB-CURR-VALUE-AST-01-AMT or MB-RPA94-INFO-CURR-LIAB-AMT or MB-CURR-VALUE-AST-02-AMT is greater than zero.

Bypasses
C G I N P R W X Z

Explanation
Fail when at least one of Schedule MB, Lines 5a through 5j are not checked and Lines 1b(1), 1d(2)(a), or 2a are greater than zero.

Acknowledgment Error Message
Error: No actuarial cost method is indicated on Schedule MB Lines 5a through 5j, but Lines 1b(1), 1d(2)(a), or 2a indicate an amount greater than zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 or n1:SchMB/n1:ActrlRpa94InfoCurrLiabAmt>0 or n1:SchMB/n1:ActrlCurrValueAst02Amt>0) and not(n1:SchMB/n1:ActrlAttAgeNrmlMthdInd='1' or n1:SchMB/n1:ActrlEntryAgeNrmlMthdInd='1' or n1:SchMB/n1:ActrlAccrBnftMthdInd='1' or n1:SchMB/n1:ActrlAggregMthdInd='1' or n1:SchMB/n1:ActrlFrznInitLiabMthdInd='1' or n1:SchMB/n1:ActrlIndivLvlPremMthdInd='1' or n1:SchMB/n1:ActrlIndivAggregMthdInd='1' or n1:SchMB/n1:ActrlShortMthdInd='1' or n1:SchMB/n1:ActrlReorgMthdInd='1' or n1:SchMB/n1:ActrlOthCostMthdInd='1')

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchMB/n1:ActrlCurrValueAst01Amt>0 or n1:SchMB/n1:ActrlRpa94InfoCurrLiabAmt>0 or n1:SchMB/n1:ActrlCurrValueAst02Amt>0) and not(n1:SchMB/n1:ActrlAttAgeNrmlMthdInd='1' or n1:SchMB/n1:ActrlEntryAgeNrmlMthdInd='1' or n1:SchMB/n1:ActrlAccrBnftMthdInd='1' or n1:SchMB/n1:ActrlAggregMthdInd='1' or n1:SchMB/n1:ActrlFrznInitLiabMthdInd='1' or n1:SchMB/n1:ActrlIndivLvlPremMthdInd='1' or n1:SchMB/n1:ActrlIndivAggregMthdInd='1' or n1:SchMB/n1:ActrlShortMthdInd='1' or n1:SchMB/n1:ActrlReorgMthdInd='1' or n1:SchMB/n1:ActrlOthCostMthdInd='1')

# Edit Test Requirements - 2015

TEST: B-723MB Baseline Date 2016-01-01

Severity: ERROR Agency PBGC

Specification
Fail when MB-CURR-LIAB-RPA-PRCNT is blank and MB-TOT-CURR-LIAB-AMT is greater than zero.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 6a is blank and Line 2b(4)(2) is greater than zero.

Acknowledgment Error Message
Error: Schedule MB, Line 6a is blank, but an amount greater than zero is reported on Line 2b(4)(2).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlTotCurrLiabAmt>0 and not(n1:SchMB/n1:ActrlCurrLiabRpaPrcnt)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlTotCurrLiabAmt>0 and not(n1:SchMB/n1:ActrlCurrLiabRpaPrcnt)

# Edit Test Requirements - 2015

TEST: B-724MB Baseline Date 2016-01-01

Severity: ERROR Agency PBGC

Specification
Fail when any of MB-MORTALITY-MALE-PRE-CODE, MB-MORTALITY-MALE-POST-CODE, MB-MORTALITY-FEM-PRE-CODE or MB-MORTALITY-FEM-POST-CODE are blank and MB-TOT-CURR-LIAB-AMT is greater than zero.

Bypasses
C G I N P R W X Z

Explanation
Fail when any of Schedule MB, Lines 6c(1) Pre Code, 6c(1) Post Code, 6c(2) Pre Code or 6c(2) Post Code are blank and Line 2b(4)(2) is greater than zero.

Acknowledgment Error Message
Error: Mortality table codes are not provided on Schedule MB, Lines 6c(1) Pre Code, 6c(1) Post Code, 6c(2) Pre Code, or 6c(2) Post Code, but an amount greater than zero is reported on Line 2b(4)(2).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlTotCurrLiabAmt>0 and not(n1:SchMB/n1:ActrlMortalityMalePreCode | n1:SchMB/n1:ActrlMortalityMalePostCode | n1:SchMB/n1:ActrlMortalityFemPreCode | n1:SchMB/n1:ActrlMortalityFemPostCode)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlTotCurrLiabAmt>0 and not(n1:SchMB/n1:ActrlMortalityMalePreCode | n1:SchMB/n1:ActrlMortalityMalePostCode | n1:SchMB/n1:ActrlMortalityFemPreCode | n1:SchMB/n1:ActrlMortalityFemPostCode)

# Edit Test Requirements - 2015

TEST: B-725MB Baseline Date 2016-01-01

Severity: ERROR Agency PBGC

Specification

Fail when MB-SCH-ACTIVE-PARTCP-RQD-IND does not equal 1 (Yes) and TOT-ACTIVE-PARTCP-CNT is greater than zero and RES-TERM-PLAN-ADPT-IND does not equal 1 (Yes) and MB-LIAB-ACT-PARTCP-CNT is greater than zero.

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB, Line 8b(2) is not checked 'Yes' when Form 5500, line 6a(2) is greater than zero and Schedule H, Line 5a is not checked 'Yes' and Schedule MB, Line 2b(3)(c)(1) is greater than zero.

Acknowledgment Error Message

Error: You have attached a Schedule MB for a plan that has not indicated a resolution to terminate on Schedule H, Line 5a. However, Schedule MB, Line 8b(2) is not checked "Yes" indicating a Schedule of Active Participants is required although active participants are reported on the Form 5500, Line 6a (2) and the Schedule MB, Line 2b(3)(c)(1). Review the instructions for Schedule MB, Line 8b(2) and make any necessary corrections.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlLiabActPartcpCnt>0 and n1:Form5500/n1:TotActivePartcpCnt>0 and not(n1:SchMB/n1:ActrlSchActivePartcpRqdInd='1') and not(n1:SchH/n1:ResTermPlanAdptInd='1')

# Edit Test Requirements - 2015

TEST: I-101 Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification

((SUBMITTED-DATE greater than ORIGINAL-DUE-DATE + 1 day and Form 5558 (5558-APPLICATION-FILED-IND) or automatic extension (EXT-AUTOMATIC-IND) or DFVC (DFVC-PROGRAM-IND) or special extension (EXT-SPECIAL-IND) is not checked) or (SUBMITTED-DATE greater than ORIGINAL-DUE-DATE + 79 days and Form 5558 (5558-APPLICATION-FILED-IND) is checked and DFVC (DFVC-PROGRAM-IND) is not checked and special extension (EXT-SPECIAL-IND) is not checked)) unless FILING-HEADER-AMENDED-IND equals "1" or reasonable cause (Attachment/ReasonableCauseLate) is attached.

Bypasses

C G R W Z

Explanation

Fail when ((the Submitted Date is greater than the original due date + 1 day, unless Form 5500, Part I, Line D Form 5558, automatic extension, DFVC, or special extension is checked) or (when the Submitted Date is greater than the original due date + 79 days and Form 5500, Part I, Line D Form 5558 is checked unless Form 5500, Part I Line D DFVC or special extension is checked)) and the filing is not an amended filing and reasonable cause is not attached.

Acknowledgment Error Message

Warning: The Form 5500 Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500, Part I, Line D if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1'or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( ( days-from-duration ( xs:date ( ../n1:SubmittedDate ) - xs:date( ../n1:DueDate ) ) > 1 and not( n1:Form5500/n1:Form5558ApplicationFiledInd = '1' or n1:Form5500/n1:ExtAutomaticInd = '1' or n1:Form5500/n1:ExtSpecialInd = '1' or n1:Form5500/n1:DFVCProgramInd = '1' ) ) or ( days-from-duration ( xs:date( ../n1:SubmittedDate ) - xs:date( ../n1:DueDate )) > 79 and n1:Form5500/n1:Form5558ApplicationFiledInd = '1' and not ( n1:Form5500/n1:DFVCProgramInd = '1' or n1:Form5500/n1:ExtSpecialInd = '1') ) ) and not( ../n1:FilingHeader/n1:AmendedInd ='1') and not ( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode = 'ReasonableCauseLate'])

# Edit Test Requirements - 2015

TEST: I-101SF Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification

((SUBMITTED-DATE greater than ORIGINAL-DUE-DATE + 1 day and Form 5558 (SF-5558-APPLICATION-FILED-IND) or automatic extension (SF-EXT-AUTOMATIC-IND) or DFVC (SF-DFVC-PROGRAM-IND) or special extension (SF-EXT-SPECIAL-IND) is not checked) or (SUBMITTED-DATE greater than ORIGINAL-DUE-DATE + 79 days and Form 5558 (SF-5558-APPLICATION-FILED-IND) is checked and DFVC (SF-DFVC-PROGRAM-IND) is not checked and special extension (SF-EXT-SPECIAL-IND) is not checked)) unless FILING-HEADER-AMENDED-IND equals "1" or reasonable cause (Attachment/ReasonableCauseLate) is attached.

Bypasses

C R W

Explanation

Fail when ((the Submitted Date is greater than the original due date + 1 day, unless Form 5500-SF, Part I, Line C Form 5558, automatic extension, DFVC, or special extension is checked) or (when the Submitted Date is greater than the original due date + 79 days and Form 5500-SF, Part I, Line C Form 5558 is checked unless Form 5500-SF, Part I Line C DFVC or special extension is checked)) and the filing is not an amended filing and reasonable cause is not attached.

Acknowledgment Error Message

Warning: The Form 5500-SF Return was received after the due date (or extended due date). If the return was accepted, the IRS may be contacting you concerning the late filing. If the return was not accepted, when correcting the errors on the filing, make sure to check the appropriate box on Form 5500-SF, Part I, Line C if an extension was filed; or if an extension was not filed, or the extension was filed after the extended due date, attach an explanation of reasonable cause for filing late.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' ) and ( ( days-from-duration(xs:date( ../n1:SubmittedDate ) - xs:date( ../n1:DueDate ) ) > 1 and not( n1:SF/n1:Form5558ApplicationFiledInd = '1' or n1:SF/n1:ExtAutomaticInd = '1' or n1:SF/n1:ExtSpecialInd = '1' or n1:SF/n1:DFVCProgramInd = '1' ) ) or ( days-from-duration ( xs:date( ../n1:SubmittedDate ) - xs:date( ../n1:DueDate )) > 79 and n1:SF/n1:Form5558ApplicationFiledInd = '1' and not ( n1:SF/n1:DFVCProgramInd = '1' or n1:SF/n1:ExtSpecialInd = '1') ) ) and not( ../n1:FilingHeader/n1:AmendedInd ='1') and not ( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode = 'ReasonableCauseLate'])

# Edit Test Requirements - 2015

TEST: I-104 Baseline Date 2009-01-01

Severity: STOP Agency IRS

Specification
SPONS-SIGNATURE-IND = '0' indicating missing or invalid Plan Sponsor signature, unless (ADMIN-SIGNATURE-IND = '1' or E-SIGNATURE-IND = '1').

Bypasses
C G W X Z

Explanation
The Plan Sponsor Signature must be present unless the Administrator signature is present.

Acknowledgment Error Message
Stop: A valid Plan Sponsor's USERID and PIN or Administrator's USERID and PIN must be provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( ../n1:AuthInds/n1:SponsSignatureValidInd = '1' or ../n1:AuthInds/n1:DfeSignatureValidInd ='1' or ../n1:AuthInds/n1:AdminSignatureValidInd ='1' or ../n1:AuthInds/n1:ESignatureValidInd='1')

# Edit Test Requirements - 2015

TEST: I-104SF Baseline Date 2009-01-01

Severity: STOP Agency IRS

Specification
SPONS-SIGNATURE-IND = '0' indicating missing or invalid Plan Sponsor signature, unless (ADMIN-SIGNATURE-IND = '1' or E-SIGNATURE-IND = '1').

Bypasses
C W Z

Explanation
The Plan Sponsor Signature must be present unless the Administrator signature is present.

Acknowledgment Error Message
Stop: A valid Plan Sponsor's USERID and PIN or Administrator's USERID and PIN must be provided.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( ../n1:AuthInds/n1:SponsSignatureValidInd = '1' or ../n1:AuthInds/n1:AdminSignatureValidInd ='1' or ../n1:AuthInds/n1:ESignatureValidInd='1')

# Edit Test Requirements - 2015

TEST: I-114MB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
When MB-EIN present and not equal to SPONS-DFE-EIN or SF-SPONS-EIN.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, EIN does not match Plan Sponsor EIN in Form 5500, Line 2(b) or Form 5500-SF, Line 2(b).

Acknowledgment Error Message
Error: Schedule MB, Line D (EIN) does not match Plan Sponsor EIN in Form 5500, Line 2b or Form 5500-SF, Line 2b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchMB/n1:EIN != n1:Form5500/n1:SponsorDfe/n1:EIN )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchMB/n1:EIN != n1:SF/n1:Sponsor/n1:EIN )

# Edit Test Requirements - 2015

TEST: I-114SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
When SB-EIN present and not equal to SPONS-DFE-EIN or SF-SPONS-EIN.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, EIN does not match Plan Sponsor EIN in Form 5500, Line 2(b) or Form 5500-SF, line 2(b).

Acknowledgment Error Message
Error: Schedule SB, Line D (EIN) does not match Plan Sponsor EIN in Form 5500, Line 2b or Form 5500-SF, Line 2b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchSB/n1:EIN != n1:Form5500/n1:SponsorDfe/n1:EIN )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchSB/n1:EIN != n1:SF/n1:Sponsor/n1:EIN )

# Edit Test Requirements - 2015

TEST: I-118MB Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
MB-ATT-AGE-NRML-MTHD-IND is checked or MB-FRZN-INIT-LIAB-MTHD-IND is checked and MB-UNFND-LIAB-MTHD-BASE-AMT and MB-ACCR-LIAB-AGE-MTHD-AMT and MB-NORM-COST-AGE-MTHD-AMT are blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 5a is checked or Line 5e is checked and Schedule MB, Lines 1c(2)(a), and 1c (2)(b), and 1c(2)(c) are all blank.

Acknowledgment Error Message
Warning: Schedule MB, Line 5a is checked or Line 5e is checked and Schedule MB, Lines 1c(2)(a), and 1c (2)(b), and 1c(2)(c) are all blank.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchMB/n1:ActrlAttAgeNrmlMthdInd = '1' or n1:SchMB/n1:ActrlFrznInitLiabMthdInd ='1' ) and not( n1:SchMB/n1:ActrlUnfndLiabMthdBaseAmt | n1:SchMB/n1:ActrlAccrLiabAgeMthdAmt | n1:SchMB/n1:ActrlNormCostAgeMthdAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchMB/n1:ActrlAttAgeNrmlMthdInd = '1' or n1:SchMB/n1:ActrlFrznInitLiabMthdInd ='1' ) and not( n1:SchMB/n1:ActrlUnfndLiabMthdBaseAmt | n1:SchMB/n1:ActrlAccrLiabAgeMthdAmt | n1:SchMB/n1:ActrlNormCostAgeMthdAmt )

# Edit Test Requirements - 2015

TEST: I-119MB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
MB-CHG-FNDNG-MTHD-DATE contains blank when MB-CHG-FNDNG-MTHD-IND contains "1" (yes) and MB-CHG-REVENUE-PROC-IND contains "2" (no).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 5l is yes, Line 5m is no, and Line 5n is blank.

Acknowledgment Error Message
Error: Schedule MB, Line 5l is checked "yes," Line 5m is checked "no," and Line 5n is blank.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchMB/n1:ActrlChgFndngMthdDate ) and n1:SchMB/n1:ActrlChgFndngMthdInd = '1' and n1:SchMB/n1:ActrlChgRevenueProcInd = '2'

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchMB/n1:ActrlChgFndngMthdDate ) and n1:SchMB/n1:ActrlChgFndngMthdInd = '1' and n1:SchMB/n1:ActrlChgRevenueProcInd = '2'

# Edit Test Requirements - 2015

TEST: I-120MB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
MB-SCH-ACTIVE-PARTCP-RQD-IND contains "1" (Yes) and Schedule of Active Participant Data (ATTACHMENT-TYPE='ActiveParticipData') is not attached.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 8b(2) is "yes" and the Schedule of Active Participant Data is not attached.

Acknowledgment Error Message
Error: Schedule of Active Participant Data (Attachment [AttachmentTypeCode ='ActiveParticipData'])
of Schedule MB is not attached and Schedule MB, Line 8b(2) is checked "yes."

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB/n1:ActrlSchActivePartcpRqdInd = '1' and not(count( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='ActiveParticipData'] ) > 0 )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB/n1:ActrlSchActivePartcpRqdInd = '1' and not(count( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='ActiveParticipData'] ) > 0 )

# Edit Test Requirements - 2015

TEST: I-120SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
SB-SCH-ACTIVE-PARTCP-RQD-IND contains "1" (Yes) and Schedule of Active Participant Data (ATTACHMENT-TYPE='ActiveParticipData') is not attached.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 26 is "yes" and the Schedule of Active Participant Data is not attached.

Acknowledgment Error Message
Error: Schedule of Active Participant Data (Attachment [AttachmentTypeCode ='ActiveParticipData']) is not attached and Schedule SB, Line 26 is checked "yes."

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlSchActivePartcpRqdInd = '1' and not(count( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode='ActiveParticipData'] ) > 0 )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlSchActivePartcpRqdInd = '1' and not(count( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode='ActiveParticipData'] ) > 0 )

# Edit Test Requirements - 2015

TEST: I-121MB Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
MB-REQ-CONTRIB-AMT contains blank (zero is not considered blank) and MB-CURR-FNDNG-DEFN-AMT is greater than zero.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 10 is blank and Line 9n is greater than zero.

Acknowledgment Error Message
Warning: Schedule MB, Line 10 is blank and Line 9n is greater than zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchMB/n1:ActrlReqContribAmt ) and n1:SchMB/n1:ActrlCurrFndngDefnAmt > 0

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchMB/n1:ActrlReqContribAmt ) and n1:SchMB/n1:ActrlCurrFndngDefnAmt > 0

# Edit Test Requirements - 2015

TEST: I-121SB Baseline Date 2011-01-01

Severity: WARNING Agency IRS

Specification
When SB-UNPAID-MIN-CONTRIB-ALL-YR-AMT contains blank (zero is not considered blank) and (SB-UNPAID-MIN-RQD-TOT-AMT is greater than zero or SB-UNPAID-MIN-CONTRIB-CURR-YR-TOT-AMT is greater than zero).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 40 is blank and Line 30 or Line 39 is greater than zero.

Acknowledgment Error Message
Warning: Schedule SB, Line 40 is blank and Line 30 or Line 39 is greater than zero.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchSB/n1:ActrlUnpaidMinContribAllYrAmt ) and ( n1:SchSB/n1:ActrlUnpaidMinRqdTotAmt > 0 or n1:SchSB/n1:ActrlUnpaidMinContribCurrYrTotAmt >0)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchSB/n1:ActrlUnpaidMinContribAllYrAmt ) and ( n1:SchSB/n1:ActrlUnpaidMinRqdTotAmt > 0 or n1:SchSB/n1:ActrlUnpaidMinContribCurrYrTotAmt >0)

# Edit Test Requirements - 2015

TEST: I-122 Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
PEN-FNDNG-WVRS-DATE contains an entry and no Schedule MB is present.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 5 is not blank and there is no Schedule MB.

Acknowledgment Error Message
Error: Schedule R, Line 5 is completed, but Schedule MB is not provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( n1:SchMB ) and n1:SchR/n1:PenFndngWvrsDate

# Edit Test Requirements - 2015

TEST: I-122SF Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
SF-RULING-LETTER-GRANT-DATE contains an entry and no Schedule MB is present.

Bypasses
C P R W X

Explanation
Fail when Form 5500-SF, Line 12a-Date is not blank and there is no Schedule MB.

Acknowledgment Error Message
Warning: Form 5500-SF, Line 12a-Date is completed, but Schedule MB is not provided.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' ) and not( n1:SchMB ) and n1:SF/n1:RulingLetterGrantDate

# Edit Test Requirements - 2015

TEST: I-123 Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification

PEN-EMPLR-CONTRIB-RQR-AMT contains blank when PEN-EMPLR-CONTRIB-PAID-AMT contains blank and TYPE-PENSION-BNFT-CODE contains "2B" or "2C" unless (TYPE-PENSION-BNFT-CODE contains "1I" or RES-TERM-PLAN-ADPT-IND contains "1" or SMALL-RES-TERM-PLAN-ADPT-IND contains "1").

Bypasses

C G I P R W X Z

Explanation

Fail when Part II of Schedule R, Lines 6a and 6b are blank, and Form 5500, Line 8a contains "2B" or "2C", unless Form 5500, Line 8a contains "1I" or (Part IV of Schedule H, Line 5a or Part II of Schedule I, Line 5a is yes).

Acknowledgment Error Message

Warning: Schedule R, Part II, Lines 6a and 6b are blank and Form 5500, Line 8a contains "2B" or "2C."

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR and not( n1:SchR/n1:PenEmplrContribRqrAmt | n1:SchR/n1:PenEmplrContribPaidAmt ) and ( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode = '2B' or n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode = '2C') and not( n1:Form5500/n1:PensionCodeTable [ n1:TypePensionBnftCode = '1I' ] or n1:SchH/n1:ResTermPlanAdptInd = '1' or n1:SchI/n1:ResTermPlanAdptInd = '1' )

# Edit Test Requirements - 2015

TEST: I-124MB Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when first two digits of MB-ACTRY-ENRLMT-NUM is not equal to 11 or 14.

Bypasses
C R

Explanation
Fail when the first two digits of the Actuary Enrollment Number of Schedule MB do not equal 11 or 14.

Acknowledgment Error Message
Warning: The first two digits of the Actuary Enrollment Number of Schedule MB must equal 11 or 14.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and n1:SchMB/n1:ActrlActryEnrlmtNum and not(substring( n1:SchMB/n1:ActrlActryEnrlmtNum,1 , 2 ) ='11' or substring( n1:SchMB/n1:ActrlActryEnrlmtNum,1 , 2 ) ='14' )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and n1:SchMB/n1:ActrlActryEnrlmtNum and not(substring( n1:SchMB/n1:ActrlActryEnrlmtNum,1 , 2 ) ='11' or substring( n1:SchMB/n1:ActrlActryEnrlmtNum,1 , 2 ) ='14' )

# Edit Test Requirements - 2015

TEST: I-124SB Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when first two digits of SB-ACTRY-ENRLMT-NUM is not equal to 11 or 14.

Bypasses
C R

Explanation
Fail when the first two digits of the Actuary Enrollment Number of Schedule SB do not equal 11 or 14.

Acknowledgment Error Message
Warning: The first two digits of the Actuary Enrollment Number of Schedule SB must equal 11 or 14.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and n1:SchSB/n1:ActrlActryEnrlmtNum and not(substring( n1:SchSB/n1:ActrlActryEnrlmtNum,1 , 2 ) ='11' or substring( n1:SchSB/n1:ActrlActryEnrlmtNum,1 , 2 ) ='14' )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and n1:SchSB/n1:ActrlActryEnrlmtNum and not(substring( n1:SchSB/n1:ActrlActryEnrlmtNum,1 , 2 ) ='11' or substring( n1:SchSB/n1:ActrlActryEnrlmtNum,1 , 2 ) ='14' )

# Edit Test Requirements - 2015

TEST: I-125 Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
Fail when PEN-FUNDING-DEFICIENCY-AMT is not equal to PEN-EMPLR-CONTRIB-RQR-AMT minus PEN-EMPLR-CONTRIB-PAID-AMT.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 6c does not equal Line 6a minus Line 6b.

Acknowledgment Error Message
Warning: Schedule R, Line 6c does not equal Line 6a minus 6b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchR/n1:PenEmplrContribRqrAmt ) != sum( n1:SchR/n1:PenEmplrContribPaidAmt | n1:SchR/n1:PenFundingDeficiencyAmt )

# Edit Test Requirements - 2015

TEST: I-126 Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
When MB-CHG-REVENUE-PROC-IND contains "1" (Yes) and PEN-CHG-FNDNG-METHOD-IND does not contain "1" (Yes) or "3" (Not Applicable).

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule MB, Line 5m is "yes" and Schedule R, Line 8 is not checked "yes" or "not applicable."

Acknowledgment Error Message
Error: Schedule MB, Line 5m is checked "yes" and Schedule R, Line 8 is not checked "yes" or "not applicable."

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR and not( n1:SchR/n1:PenChgFndngMethodInd = '1' or n1:SchR/n1:PenChgFndngMethodInd = '3' ) and n1:SchMB/n1:ActrlChgRevenueProcInd = '1'

# Edit Test Requirements - 2015

TEST: I-127SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when SB-CHG-ACTRL-ASSUMP-CURR-IND contains "1" (Yes) and
ATTACHMENT-TYPE='SchSBNonPrescribedActrlAssmptn' (Non Prescribed Actuarial Assumption) not included

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 24 contains "1" (yes) and the Non Prescribed Actuarial Assumption (Attachment/SchSBNonPrescribedActrlAssmptn) is not attached.

Acknowledgment Error Message
Error: Schedule SB, Line 24 is checked "yes" and the Non Prescribed Actuarial Assumption (Attachment[AttachmentTypeCode='SchSBNonPrescribedActrlAssmptn']) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlChgActrlAssumpCurrInd ='1' and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchSBNonPrescribedActrlAssmptn'])

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlChgActrlAssumpCurrInd ='1' and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchSBNonPrescribedActrlAssmptn'])

# Edit Test Requirements - 2015

TEST: I-128SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when SB-CHG-METHOD-IND contains "1" (Yes) and ATTACHMENT-TYPE='SchSBMethodChange' (Method Change) not included.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 25 contains "1" (yes) and the Method Change (Attachment/SchSBMethodChange) is not attached.

Acknowledgment Error Message
Error: Schedule SB, Line 25 is checked "yes" and the Method Change (Attachment[AttachmentTypeCode='SchSBMethodChange']) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlChgMethodInd ='1' and not ( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchSBMethodChange'])

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlChgMethodInd ='1' and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchSBMethodChange'])

# Edit Test Requirements - 2015

TEST: I-130SB Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
Fail when SB-CNT-PARTCP-PR-YR-CD does not equal "1" and SB-VALUE-DATE is not equal to FORM-PLAN-YEAR-BEGIN-DATE

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Box F does not equal 1 (100 or fewer) and Schedule SB, Line 1 is not equal to Form 5500, Plan Year Begin date.

Acknowledgment Error Message
Warning: Schedule SB, Box F does not equal 1 (100 or fewer) and Schedule SB, Line 1 is not equal to the Plan Year Begin date on Form 5500.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not ( n1:SchSB/n1:ActrlCntPartcpPrYrCd = '1' ) and n1:Form5500/n1:PlanYearBeginDate != n1:SchSB/n1:ActrlValueDate

# Edit Test Requirements - 2015

TEST: I-132SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when SB-SHORT-AMORTZ-OUTSTD-AMT, SB-SHORT-AMORTZ-AMT, SB-WVRS-AMORTZ-OUTSTD-AMT, or SB-WVRS-AMORTZ-AMT is greater than 0 and ATTACHMENT-TYPE='SchSBAmortzBases' (Schedule of Shortfall Amortization Bases) not included

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 32a or Line 32b is greater than zero and the Schedule of Shortfall Amortization Bases (Attachment/SchSBAmortzBases) is not attached.

Acknowledgment Error Message
Error: Schedule SB, Line 32a or Line 32b is greater than zero and the Schedule of Shortfall Amortization Bases (Attachment[AttachmentTypeCode='SchSBAmortzBases']) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchSB/n1:ActrlShortAmortzOutstdAmt >0 or n1:SchSB/n1:ActrlShortAmortzAmt >0 or n1:SchSB/n1:ActrlWvrsAmortzOutstdAmt >0 or n1:SchSB/n1:ActrlWvrsAmortzAmt >0) and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode = 'SchSBAmortzBases'])

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchSB/n1:ActrlShortAmortzOutstdAmt >0 or n1:SchSB/n1:ActrlShortAmortzAmt >0 or n1:SchSB/n1:ActrlWvrsAmortzOutstdAmt >0 or n1:SchSB/n1:ActrlWvrsAmortzAmt >0) and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode = 'SchSBAmortzBases'])

# Edit Test Requirements - 2015

TEST: I-133SB Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
Fail when SB-PLAN-AT-RISK-IND contains "1" and ATTACHMENT-TYPE='PlanAtRisk' (Plan at Risk) not included

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 4 is checked and the Plan at Risk (Attachment/PlanAtRisk) is not attached.

Acknowledgment Error Message
Warning: Schedule SB, Line 4 is checked and the Plan at Risk
(Attachment[AttachmentTypeCode='PlanAtRisk']) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlPlanAtRiskInd ='1' and not

( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode = 'PlanAtRisk'])

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlPlanAtRiskInd ='1' and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode = 'PlanAtRisk'])

# Edit Test Requirements - 2015

TEST: I-135SB Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
Fail when SB-CARRYOVER-BOY-TOT-AMT not equal to (SB-CARRYOVER-PR-YR-TOT-AMT plus SB-INT-PR-YR-CARRYOVER-AMT) minus SB-CARRYOVER-REDUCTION-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 13(a) is not equal to (Line 9(a) plus Line 10(a)) minus Line 12(a).

Acknowledgment Error Message
Warning: Schedule SB, Line 13(a) does not equal to (Line 9(a) plus Line 10(a)) minus Line 12(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchSB/n1:ActrlCarryoverBoyTotAmt ) != sum( n1:SchSB/n1:ActrlCarryoverPrYrTotAmt | n1:SchSB/n1:ActrlIntPrYrCarryoverAmt ) - sum( n1:SchSB/n1:ActrlCarryoverReductionAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchSB/n1:ActrlCarryoverBoyTotAmt ) != sum( n1:SchSB/n1:ActrlCarryoverPrYrTotAmt | n1:SchSB/n1:ActrlIntPrYrCarryoverAmt ) - sum( n1:SchSB/n1:ActrlCarryoverReductionAmt )

# Edit Test Requirements - 2015

TEST: I-136SB Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification
Fail when SB-PRE-FNDNG-BOY-TOT-AMT not equal to the sum of (SB-PRE-FNDNG-PR-YR-TOT-AMT, SB-INT-PR-YR-PRE-FNDNG-AMT, plus SB-EXCESS-CONTRIB-ADDED-AMT) minus SB-PRE-FNDNG-REDUCTION-AMT

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 13(b) is not equal to the sum of (Line 9(b), plus Line 10(b), plus Line 11d(b)) minus Line 12(b).

Acknowledgment Error Message
Error: Schedule SB, Line 13(b) is not equal to the sum of (Line 9(b), plus Line 10(b), plus Line 11d (b)) minus Line 12(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchSB/n1:ActrlPreFndngBoyTotAmt ) != sum ( n1:SchSB/n1:ActrlPreFndngPrYrTotAmt | n1:SchSB/n1:ActrlIntPrYrPreFndngAmt | n1:SchSB/n1:ActrlExcessContribAddedAmt ) - sum( n1:SchSB/n1:ActrlPreFndngReductionAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchSB/n1:ActrlPreFndngBoyTotAmt ) != sum( n1:SchSB/n1:ActrlPreFndngPrYrTotAmt | n1:SchSB/n1:ActrlIntPrYrPreFndngAmt | n1:SchSB/n1:ActrlExcessContribAddedAmt ) - sum( n1:SchSB/n1:ActrlPreFndngReductionAmt )

# Edit Test Requirements - 2015

TEST: I-137MB Baseline Date 2009-01-01

Severity: WARNING Agency IRS PBGC

Specification

Fail when MB-PLAN-RISK-STATUS-CD contains "E", "S", "C", or "D" and (ATTACHMENT-TYPE='SchMBActrlIllustration' (Illustration Supporting Actuarial Certification of Status) or ATTACHMENT-TYPE='SchMBActrlCertification' (Actuarial Certification) or ATTACHMENT-TYPE='SchRFundingImprovementPlan' (Funding Improvement Plan) or ATTACHMENT-TYPE='SchRRehabPlan' (Rehabilitation Plan)) not included.

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB, Line 4b contains "E", "S", "C", or "D" and the Illustration Supporting Actuarial Certification of Status (Attachment/SchMBActrlIllustration) or Actuarial Certification (Attachment/SchMBActrlCertification) or Funding Improvement Plan (Attachment/SchRFundingImprovementPlan) or Rehabilitation Plan (Attachment/SchRRehabPlan) is not attached.

Acknowledgment Error Message

Warning: Schedule MB, Line 4b contains "E", "S", "C", or "D" and the Illustration Supporting Actuarial Certification of Status (Attachment[AttachmentTypeCode='SchMBActrlIllustration']) or the Actuarial Certification (Attachment[AttachmentTypeCode='SchMBActrlCertification']) or the Funding Improvement Plan (Attachment/[AttachmentTypeCode='SchRFundingImprovementPlan') or the Rehabilitation Plan (Attachment[AttachmentTypeCode='SchRRehabPlan') is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchMB/n1:ActrlPlanRiskStatusCd = 'E' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'S' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'C' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'D') and count( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchMBActrlIllustration'] | n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchMBActrlCertification'] | n1:Attachments/n1:Attachment [n1:AttachmentTypeCode = 'SchRFundingImprovementPlan'] | n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchRRehabPlan'] ) =0

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchMB/n1:ActrlPlanRiskStatusCd = 'E' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'S' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'C' or n1:SchMB/n1:ActrlPlanRiskStatusCd = 'D') and count( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchMBActrlIllustration'] | n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchMBActrlCertification'] | n1:Attachments/n1:Attachment [n1:AttachmentTypeCode = 'SchRFundingImprovementPlan'] | n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchRRehabPlan'] ) =0

# Edit Test Requirements - 2015

TEST: I-138MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-REORG-MTHD-IND contains "1" and ATTACHMENT-TYPE='SchMBReorgStatusExpln' (Reorganization Status Explanation) and ATTACHMENT-TYPE='SchMBReorgStatusWorksheet' (Reorganization Status Worksheet) not included.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 5i is checked and Reorganization Status Explanation (Attachment/SchMBReorgStatusExpln) and Reorganization Status Worksheet (Attachment/SchMBReorgStatusWorksheet) are not attached.

Acknowledgment Error Message
Warning: Schedule MB, Line 5i is checked and Reorganization Status Explanation (Attachment[AttachmentTypeCode='SchMBReorgStatusExpln']) and Reorganization Status Worksheet (Attachment[AttachmentTypeCode='SchMBReorgStatusWorksheet']) are not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB/n1:ActrlReorgMthdInd ='1' and ( not ( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchMBReorgStatusExpln']) or not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode = 'SchMBReorgStatusWorksheet']) )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB/n1:ActrlReorgMthdInd ='1' and ( not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchMBReorgStatusExpln']) or not ( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode = 'SchMBReorgStatusWorksheet']) )

# Edit Test Requirements - 2015

TEST: I-143MB Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when MB-CHG-ACTRL-ASSUMP-CURR-IND contains "1" (yes) and ATTACHMENT-TYPE='SchMBJustificationChgActrlAssmptn' (Justification for Change in Actuarial Assumption) not included.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 11 is checked "yes" and Justification for Change in Actuarial Assumption (Attachment/SchMBJustificationChgActrlAssmptn) is not attached.

Acknowledgment Error Message
Warning: Schedule MB, Line 11 is checked "yes" and Justification for Change in Actuarial Assumption (Attachment[AttachmentTypeCode = 'SchMBJustificationChgActrlAssmptn']) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB/n1:ActrlChgActrlAssumpCurrInd ='1' and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchMBJustificationChgActrlAssmptn'])

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB/n1:ActrlChgActrlAssumpCurrInd ='1' and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchMBJustificationChgActrlAssmptn'])

# Edit Test Requirements - 2015

TEST: I-144 Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when PEN-EMPLRS-WITHDRW-PREV-CNT is greater than zero (blank does not equal zero) and PEN-WITHDRW-LIAB-AMT contains blank and (TYPE-PLAN-ENTITY-CD contains "1" and TYPE-PENSION-BNFT-CODE contains "1x")

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 16a is greater than zero and Line 16b is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit).

Acknowledgment Error Message
Warning: Schedule R, Line 16a is greater than zero and Line 16b is blank and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR/n1:PenEmplrsWithdrwPrevCnt >0 and not( n1:SchR/n1:PenWithdrwLiabAmt ) and n1:Form5500/n1:TypePlanEntityCd ='1' and n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains( . , '1')]

# Edit Test Requirements - 2015

TEST: I-145 Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when PEN-ASSET-LIAB-TRANSFER-IND contains '1' (box checked) and ATTACHMENT-TYPE='SchRAssetLiabTransfer' (Asset Liabilities Transfer) not included and (TYPE-PLAN-ENTITY-CD contains "1" and TYPE-PENSION-BNFT-CODE contains "1x")

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 17 is checked and Asset Liabilities Transfer (Attachment/SchRAssetLiabTransfer) is not attached and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit).

Acknowledgment Error Message
Warning: Schedule R, Line 17 is checked and Asset Liabilities Transfer (Attachment [AttachmentTypeCode ='SchRAssetLiabTransfer']) is not attached and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR/n1:PenAssetLiabTransferInd ='1' and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode ='SchRAssetLiabTransfer']) and n1:Form5500/n1:PensionCodeTable/

n1:TypePensionBnftCode [contains( . , '1')] and n1:Form5500/n1:TypePlanEntityCd = '1'

# Edit Test Requirements - 2015

TEST: I-146 Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when PEN-LIAB-MULT-PLANS-IND contains "1" (box checked) and ATTACHMENT-TYPE='SchRMultiplePlansLiab' (Multiple Plans Liabilities) not included.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 18 is checked and Multiple Plan Liabilities (Attachment/SchRMultiplePlansLiab) is not attached.

Acknowledgment Error Message
Warning: Schedule R, Line 18 is checked and Multiple Plan Liabilities (Attachment[AttachmentTypeCode='SchRMultiplePlansLiab']) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR/n1:PenLiabMultPlansInd ='1' and not( n1:Attachments/n1:Attachment

[ n1:AttachmentTypeCode ='SchRMultiplePlansLiab'])

# Edit Test Requirements - 2015

TEST: I-147 Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

Fail when sum of (PEN-STOCK-PRCNT, PEN-INVST-GRADE-DEBT-PRCNT, PEN-HI-YLD-DEBT-PRCNT, PEN-REAL-ESTATE-PRCNT, and PEN-OTH-ASSET-PRCNT is not equal to 100) and (SB-TOT-PARTCP-CNT or MB-TOT-LIAB-PARTCP-CNT is greater than 1000) and TYPE-PENSION-BNFT-CODE contains "1x" and INITIAL-FILING-IND is not checked and NET-ASSETS-BOY-AMT>0.

Bypasses

C G I P R W X Z

Explanation

Fail when sum of Schedule R, Line 19a is not equal to 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Line 8a contains "1x" (Defined Benefit Plan) and the filing is not an initial filing and beginning-of-year assets have been reported on the Schedule H.

Acknowledgment Error Message

Warning: Sum of Schedule R, Line 19a does not equal 100 and Schedule MB, Line 2b(4)(1) or Schedule SB, Line 3d(1) is greater than 1000 and Form 5500, Line 8a contains "1x" (Defined Benefit) and the plan is an ongoing plan with beginning-of-year assets of greater than zero reported on the Schedule H.

XPATH - Regular Filings (relative to FilingData node):

```
not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR and not(abs(sum( n1:SchR/n1:PenStockPrcnt | n1:SchR/n1:PenInvstGradeDebtPrcnt | n1:SchR/n1:PenHiYldDebtPrcnt | n1:SchR/n1:PenRealEstatePrcnt | n1:SchR/n1:PenOthAssetPrcnt ) - 100) < 0.1) and ( n1:SchMB/n1:ActrlTotLiabPartcpCnt >1000 or n1:SchSB/n1:ActrlTotPartcpCnt >1000 ) and n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains ( . , '1')] and not(n1:Form5500/n1:InitialFilingInd='1') and n1:SchH/n1:NetAssetsBoyAmt>0
```

# Edit Test Requirements - 2015

TEST: I-149 Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification
Fail when PEN-DURATION-MEASURE-CD contains blank and PEN-AVERAGE-DURATION-CD is not blank.

Bypasses
C G I P R W X Z

Explanation
An average duration was entered in Schedule R, Line 19b but no duration measure was indicated in Line 19c.

Acknowledgment Error Message
Warning: Schedule R, Line 19c should not be blank when an average duration code is entered in Line 19b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchR/n1:PenDurationMeasureCd ) and n1:SchR/n1:PenAverageDurationCd

# Edit Test Requirements - 2015

TEST: I-151 Baseline Date 2009-01-01

Severity: WARNING Agency PBGC

Specification

Fail when PEN-CONTRIB-EMPLR-NAME contains an entry and ((PEN-CONTRIB-EMPLR-EIN or PEN-CONTRIB-EMPLR-AMT are blank) or (PEN-CONTRIB-EMPLR-CBA-EXP-DATE is blank unless PEN-CONTRIB-EMPLR-CBA-EXP-IND is checked) or ((PEN-CONTRIB-EMPLR-MULTI-RATE-AMT or PEN-CONTRIB-EMPLR-BASE-CD is blank) unless PEN-CONTRIB-EMPLR-MULTI-RATE-IND is checked) and (TYPE-PLAN-ENTITY-CD contains "1" and TYPE-PENSION-BNFT-CODE contains "1x"))

Bypasses

C G I P R W X Z

Explanation

Fail when Schedule R, Line 13a is not blank, and Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit).

Acknowledgment Error Message

Warning: Schedule R, Line 13a is not blank, and at least one of Lines 13b, 13c, 13d, 13e(1), or 13e(2) is blank and Form 5500, Line A (Multiemployer Plan) is checked and Line 8a contains "1x" (Defined Benefit).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../ n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR/n1:PenContribEmployer [ string-length( n1:Name ) >0 and (not ( n1:EIN and n1:ContribAmt) or not(n1:CbaExpDate or n1:CbaExpInd='1') or not((n1:MultiRateAmt and n1:BaseCd)or n1:MultiRateInd='1' ))] and n1:Form5500/n1:TypePlanEntityCd ='1' and n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains( . , '1')]

# Edit Test Requirements - 2015

TEST: I-152 Baseline Date 2009-01-01

Severity: ERROR Agency PBGC

Specification

Fail when PEN-STOCK-PRCNT, PEN-INVST-GRADE-DEBT-PRCNT, PEN-HI-YLD-DEBT-PRCNT, PEN-REAL-ESTATE-PRCNT, or PEN-OTH-ASSET-PRCNT is greater than 0 and the sum of PEN-STOCK-PRCNT, PEN-INVST-GRADE-DEBT-PRCNT, PEN-HI-YLD-DEBT-PRCNT, PEN-REAL-ESTATE-PRCNT, and PEN-OTH-ASSET-PRCNT is less than 99.5 or greater than 100.5.

Bypasses

C G I P R W X Z

Explanation

Fail when any of Schedule R, Line 19a is greater than zero and their sum is less than 99.5 or greater than 100.5.

Acknowledgment Error Message

Error: Any of Schedule R, Line 19a is greater than zero, but their sum is less than 99.5 or greater than 100.5.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchR/n1:PenStockPrcnt >0 or n1:SchR/n1:PenHiYldDebtPrcnt >0 or n1:SchR/n1:PenInvstGradeDebtPrcnt >0 or n1:SchR/n1:PenRealEstatePrcnt >0 or n1:SchR/n1:PenOthAssetPrcnt >0) and ( sum( n1:SchR/n1:PenStockPrcnt | n1:SchR/n1:PenHiYldDebtPrcnt | n1:SchR/n1:PenInvstGradeDebtPrcnt | n1:SchR/n1:PenRealEstatePrcnt | n1:SchR/n1:PenOthAssetPrcnt ) <99.5 or sum( n1:SchR/n1:PenStockPrcnt | n1:SchR/n1:PenHiYldDebtPrcnt | n1:SchR/n1:PenInvstGradeDebtPrcnt | n1:SchR/n1:PenRealEstatePrcnt | n1:SchR/n1:PenOthAssetPrcnt ) >100.5 )

# Edit Test Requirements - 2015

TEST: I-154MB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification

When Schedule MB is not attached and TYPE-PENSION-BNFT-CODE contains '1x', and ((FUNDING-SEC412-IND is not checked) or (FUNDING-SEC412-IND is checked and either FUNDING-INSURANCE-IND, FUNDING-TRUST-IND, or FUNDING-GEN-ASSET-IND, is also checked)), and ((RES-TERM-PLAN-ADPT-IND = '2' or SMALL-RES-TERM-PLAN-ADPT-IND = '2'), and TYPE-PLAN-ENTITY-CD='1').

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule MB is not attached and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not yes and Form 5500, Part I, Line A multiemployer plan is checked.

Acknowledgment Error Message

Error: Schedule MB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A multiemployer plan is checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchMB ) and n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains( . ,'1')] and ( not( n1:Form5500/n1:FundingArrangement/n1:CdSection412Ind ='1') or ( n1:Form5500/n1:FundingArrangement/n1:CdSection412Ind ='1' and ( n1:Form5500/n1:FundingArrangement/n1:InsuranceInd ='1' or n1:Form5500/n1:FundingArrangement/n1:TrustInd ='1' or n1:Form5500/n1:FundingArrangement/n1:GeneralAssetInd ='1' ) ) ) and n1:Form5500/n1:TypePlanEntityCd ='1' and not( n1:SchH/n1:ResTermPlanAdptInd = '1' or n1:SchI/n1:ResTermPlanAdptInd = '1')

# Edit Test Requirements - 2015

TEST: I-154SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification

When Schedule SB is not attached and TYPE-PENSION-BNFT-CODE contains ''1x'', and ((FUNDING-SEC412-IND is not checked) or (FUNDING-SEC412-IND is checked and either FUNDING-INSURANCE-IND, FUNDING-TRUST-IND, or FUNDING-GEN-ASSET-IND, is also checked)), and ((RES-TERM-PLAN-ADPT-IND = ''2'' or SMALL-RES-TERM-PLAN-ADPT-IND = ''2''), and (TYPE-PLAN-ENTITY-CD=''2'' or TYPE-PLAN-ENTITY-CD=''3'')).

Bypasses

C G I N P R W X Z

Explanation

Fail when Schedule SB is not attached and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not yes and Form 5500, Part I, Line A, single-employer plan or multiple-employer plan is checked.

Acknowledgment Error Message

Error: Schedule SB is not provided and Form 5500, Line 8a (Pension benefit code) contains 1x (defined benefit), and either Part II of Form 5500, Line 9a(2) is not checked, or Line 9a(2) is checked and at least one of Lines 9a(1), 9a(3), 9a(4), are also checked, and Schedule H/I, Line 5a is not checked "yes" and Form 5500, Part I, Line A, single-employer plan or multiple-employer plan is checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SchSB ) and n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains( . ,'1')] and ( ( not( n1:Form5500/n1:FundingArrangement/n1:CdSection412Ind ='1') ) or ( n1:Form5500/n1:FundingArrangement/n1:CdSection412Ind ='1' and ( n1:Form5500/n1:FundingArrangement/n1:InsuranceInd ='1' or n1:Form5500/n1:FundingArrangement/n1:TrustInd ='1' or n1:Form5500/n1:FundingArrangement/n1:GeneralAssetInd ='1' ) ) ) and ( n1:Form5500/n1:TypePlanEntityCd ='2' or n1:Form5500/n1:TypePlanEntityCd ='3' ) and not( n1:SchH/n1:ResTermPlanAdptInd = '1' or n1:SchI/n1:ResTermPlanAdptInd = '1' )

# Edit Test Requirements - 2015

TEST: I-155MB Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
(MB-ACTUARY-NAME-LINE is blank or MB-ACTUARY-FIRM-NAME is blank or MB-SIGNATURE-DATE is blank) and MB-PLAN-TYPE-CODE='1'.

Bypasses
C G I N P R W X Z

Explanation
Fail when no actuary (Name), Firm Name, or Signature Date provided on Schedule MB and Schedule MB, Line E Box 1 (Multiemployer Defined Benefit) is checked.

Acknowledgment Error Message
Warning: The Actuary (Name), Firm Name, and Signature Date must be provided on Schedule MB when Line E Box 1 (Multiemployer Defined Benefit) is checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB and ( not( n1:SchMB/n1:ActrlSignatureDate ) or not(string-length( n1:SchMB/n1:ActrlActuaryNameLine )>0 ) or not( string-length( n1:SchMB/n1:ActrlActuaryFirmName )>0 )) and n1:SchMB/n1:ActrlPlanTypeCode ='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB and ( not( n1:SchMB/n1:ActrlSignatureDate ) or not(string-length( n1:SchMB/n1:ActrlActuaryNameLine )>0 ) or not( string-length( n1:SchMB/n1:ActrlActuaryFirmName )>0 )) and n1:SchMB/n1:ActrlPlanTypeCode ='1'

# Edit Test Requirements - 2015

TEST: I-155SB Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
SB-ACTUARY-NAME-LINE is blank or SB-ACTUARY-FIRM-NAME is blank or SB-SIGNATURE-DATE is blank .

Bypasses
C G I N P R W X Z

Explanation
Fail when no actuary (Name), Firm Name, or Signature Date provided on Schedule SB.

Acknowledgment Error Message
Warning: The Actuary (Name), Firm Name, and Signature Date must be provided on Schedule SB.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB and ( not( n1:SchSB/n1:ActrlSignatureDate ) or not(string-length( n1:SchSB/n1:ActrlActuaryNameLine )>0 ) or not( string-length( n1:SchSB/n1:ActrlActuaryFirmName )>0 ))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB and ( not( n1:SchSB/n1:ActrlSignatureDate ) or not(string-length( n1:SchSB/n1:ActrlActuaryNameLine )>0 ) or not( string-length( n1:SchSB/n1:ActrlActuaryFirmName )>0 ))

# Edit Test Requirements - 2015

TEST: I-156SF Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
Fail when Form 5500SF is attached and a Schedule MB is attached but MB-PLAN-TYPE-CODE is not equal to "2."

Bypasses
C R W X

Explanation
Fail when Form 5500SF is attached and a Schedule MB is attached but MB-PLAN-TYPE-CODE is not equal to "2."

Acknowledgment Error Message
Warning: A Schedule MB was provided with a Form 5500-SF, but Schedule MB, Line E, Box 2 (Money Purchase) is not checked.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassW ='1' ) and n1:SchMB and not( n1:SchMB/n1:ActrlPlanTypeCode ='2')

# Edit Test Requirements - 2015

TEST: I-157 Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when PEN-FNDNG-WVRS-DATE is completed and (TYPE-PLAN-ENTITY-CD contains "1" and TYPE-PENSION-BNFT-CODE contains "1x")

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 5 is completed and Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit).

Acknowledgment Error Message
Error: Schedule R, Line 5 is completed and Form 5500, Line A (Multiemployer Plan) is checked and Form 5500, Line 8a contains "1x" (Defined Benefit).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR/n1:PenFndngWvrsDate and n1:Form5500/n1:TypePlanEntityCd ='1' and n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains( . , '1')]

# Edit Test Requirements - 2015

TEST: I-158MB Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
Schedule MB present and ATTACHMENT-TYPE='MBSBActuarySignature' (Schedule MB or SB Actuary Signature) is not attached

Bypasses
C G I N P R W X Z

Explanation
A copy of the Schedule MB (Attachment/MBSBActuarySignature) must be attached in PDF format when a Schedule MB is provided.

Acknowledgment Error Message
Warning: A copy of the signed Schedule MB (Attachment/MBSBActuarySignature) must be attached in PDF format when a Schedule MB is provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='MBSBActuarySignature']/n1:PdfDoc)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchMB and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='MBSBActuarySignature']/n1:PdfDoc)

# Edit Test Requirements - 2015

TEST: I-158SB Baseline Date 2009-01-01

Severity: WARNING Agency IRS

Specification
Schedule SB present and ATTACHMENT-TYPE='MBSBActuarySignature' (Schedule MB or SB Actuary Signature) is not attached

Bypasses
C G I N P R W X Z

Explanation
A copy of the Schedule SB must be provided (Attachment/MBSBActuarySignature) in PDF format when a Schedule SB is provided.

Acknowledgment Error Message
Warning: The copy of the signed Schedule SB (Attachment/MBSBActuarySignature) must be attached in PDF format when a Schedule SB is provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='MBSBActuarySignature']/n1:PdfDoc)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='MBSBActuarySignature']/n1:PdfDoc)

# Edit Test Requirements - 2015

TEST: I-159 Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when SPONS-DFE-EIN starts with 69, 70, 79, 96, or 97

Bypasses
C

Explanation
Fail when Plan Sponsor EIN in Form 5500, Line 2(b) begins with 69, 70, 79, 96, or 97.

Acknowledgment Error Message
Warning: The Plan Sponsor EIN in Form 5500, Line 2(b) cannot begin with 69, 70, 79, 96, or 97. Submit an amended return using the correct Plan Sponsor EIN or contact the IRS to obtain a new EIN.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' ) and ( starts-with(n1:Form5500/n1:SponsorDfe/n1:EIN , '69' ) or starts-with(n1:Form5500/n1:SponsorDfe/n1:EIN , '70' ) or starts-with(n1:Form5500/n1:SponsorDfe/n1:EIN , '79' ) or starts-with(n1:Form5500/n1:SponsorDfe/n1:EIN , '96') or starts-with(n1:Form5500/n1:SponsorDfe/n1:EIN , '97' ))

# Edit Test Requirements - 2015

TEST: I-159SF Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when SF-SPONS-EIN starts with 69, 70, 79, 96, or 97.

Bypasses
C

Explanation
Fail when Plan Sponsor EIN in Form 5500SF, Line 2(b) begins with 69, 70, 79, 96, or 97.

Acknowledgment Error Message
Warning: The Plan Sponsor EIN in Form 5500-SF, Line 2(b) cannot begin with 69, 70, 79, 96, or 97.
Submit an amended return using the correct Plan Sponsor EIN or contact the IRS to obtain a new EIN.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' ) and ( starts-with(n1:SF/n1:Sponsor/n1:EIN , '69' ) or starts-with(n1:SF/n1:Sponsor/n1:EIN, '70' ) or starts-with(n1:SF/n1:Sponsor/n1:EIN , '79' ) or starts-with(n1:SF/n1:Sponsor/n1:EIN , '96') or starts-with(n1:SF/n1:Sponsor/n1:EIN , '97' ))

# Edit Test Requirements - 2015

TEST: I-160SB Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when SB-PRESENT-VALUE-EXCESS-CONTRIB is blank and SB-CONTRIB-ALLOC-CURR-YR-02-AMT is greater than zero.

Bypasses
C G I N P R W X Z

Explanation
Fail when contributions have been reported on Line 37, but the total present value of excess of contributions is missing.

Acknowledgment Error Message
Warning: Contributions have been indicated on Schedule SB, Line 37, but a value of excess contributions in Line 38a equal to or greater than zero is missing.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB and not(n1:SchSB/n1:ActrlPresentValueExcessAmt ) and n1:SchSB/n1:ActrlContribAllocCurrYr02Amt>0

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB and not(n1:SchSB/n1:ActrlPresentValueExcessAmt ) and n1:SchSB/n1:ActrlContribAllocCurrYr02Amt>0

# Edit Test Requirements - 2015

TEST: I-161SB Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when SB-PRESENT-VALUE-EXCESS-CONTRIB is greater than zero and SB-PORTION-PREFNDNG-FNDNG-CARRYOVER-AMT is greater than SB-PRESENT-VALUE-EXCESS-CONTRIB.

Bypasses
C G I N P R W X Z

Explanation
Fail when excess contributions are reported on Line 38a, but there is no indication of which portion is attributable to use of prefunding and funding standard carryover balances.

Acknowledgment Error Message
Warning: Excess contributions have been reported on Schedule SB, Line 38a, but Line 38b is missing a value equal to or less than the amount reported in Line 38a.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlPresentValueExcessAmt>0 and n1:SchSB/n1:ActrlPortionPrefndngFndngCarryoverAmt>n1:SchSB/n1:ActrlPresentValueExcessAmt

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlPresentValueExcessAmt>0 and n1:SchSB/n1:ActrlPortionPrefndngFndngCarryoverAmt>n1:SchSB/n1:ActrlPresentValueExcessAmt

# Edit Test Requirements - 2015

TEST: I-162SB Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when SB-ELIGIBLE-PLAN-YEAR-1-IND, or SB-ELIGIBLE-PLAN-YEAR-2-IND, or SB-ELIGIBLE-PLAN-YEAR-3-IND, or SB-ELIGIBLE-PLAN-YEAR-4-IND are checked and SB-SHORTFALL-AMORTZ-BASE-SCH-ELECT-IND is blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when one or more eligible plan years are checked in Line 41b, but the shortfall amortization base schedule in Line 41a has not been checked.

Acknowledgment Error Message
Warning: One or more plan years have been checked on Schedule SB, Line 41b, but the shortfall amortization base schedule in Line 41a has not been checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and (n1:SchSB/n1:ActrlEligiblePlanYear1Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear2Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear3Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear4Ind='1') and not(n1:SchSB/n1:ActrlShortfallAmortzBaseSchElectInd)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and (n1:SchSB/n1:ActrlEligiblePlanYear1Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear2Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear3Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear4Ind='1') and not(n1:SchSB/n1:ActrlShortfallAmortzBaseSchElectInd)

# Edit Test Requirements - 2015

TEST: I-163SB Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when SB-SHORTFALL-AMORTZ-BASE-SCH-ELECT-IND is present and SB-ELIGIBLE-PLAN-YEAR-1-IND, or SB-ELIGIBLE-PLAN-YEAR-2-IND, or SB-ELIGIBLE-PLAN-YEAR-3-IND, or SB-ELIGIBLE-PLAN-YEAR-4-IND are blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when an alternative amortization schedule has been indicated in Line 41a, but no eligible plan year(s) for which the election was made is indicated in Line 41b.

Acknowledgment Error Message
Warning: An alternative amortization schedule has been indicated on Schedule SB, Line 41a, but no eligible plan year(s) for which the election was made has been checked on Line 41b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not(n1:SchSB/n1:ActrlEligiblePlanYear1Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear2Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear3Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear4Ind='1') and (n1:SchSB/n1:ActrlShortfallAmortzBaseSchElectInd)

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not(n1:SchSB/n1:ActrlEligiblePlanYear1Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear2Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear3Ind='1' or n1:SchSB/n1:ActrlEligiblePlanYear4Ind='1') and (n1:SchSB/n1:ActrlShortfallAmortzBaseSchElectInd)

# Edit Test Requirements - 2015

TEST: I-164SB Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when more than two of (SB-ELIGIBLE-PLAN-YEAR-1-IND, or SB-ELIGIBLE-PLAN-YEAR-2-IND, or SB-ELIGIBLE-PLAN-YEAR-3-IND, or SB-ELIGIBLE-PLAN-YEAR-4-IND) are checked.

Bypasses
C G I N P R W X Z

Explanation
Fail when more than two years are elected for the alternative amortization.

Acknowledgment Error Message
Warning: Schedule SB, Line 41b indicates that more than two years have been elected for the alternative amortization schedule. An election to use an alternative amortization schedule may only be made with respect to one or two eligible plan years.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and count(n1:SchSB/n1:ActrlEligiblePlanYear1Ind[.='1'] | n1:SchSB/n1:ActrlEligiblePlanYear2Ind[.='1'] | n1:SchSB/n1:ActrlEligiblePlanYear3Ind[.='1'] | n1:SchSB/n1:ActrlEligiblePlanYear4Ind[.='1'])>2

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and count(n1:SchSB/n1:ActrlEligiblePlanYear1Ind[.='1'] | n1:SchSB/n1:ActrlEligiblePlanYear2Ind[.='1'] | n1:SchSB/n1:ActrlEligiblePlanYear3Ind[.='1'] | n1:SchSB/n1:ActrlEligiblePlanYear4Ind[.='1'])>2

# Edit Test Requirements - 2015

TEST: I-165SB Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when SB-ACCELERATION-ADJ-AMT is present and SB-SHORT-AMORTZ-AMT is blank or SB-ACCELERATION-ADJ-AMT is greater than SB-SHORT-AMORTZ-AMT.

Bypasses
C G I N P R W X Z

Explanation
Fail when an acceleration adjustment amount has been entered on Schedule SB, Line 42 but no shortfall amortization installment amount was provided in Line 32a, or the amount entered on Schedule SB, Line 42 is greater than the amount entered on Line 32a.

Acknowledgment Error Message
Warning: An acceleration adjustment amount was entered on Schedule SB, Line 42, but no shortfall amortization installment amount was provided in Line 32a, or the amount entered on Schedule SB, Line 42 is greater than the amount entered on Line 32a.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlAccelerationAdjAmt and (not (n1:SchSB/n1:ActrlShortAmortzAmt) or sum(n1:SchSB/n1:ActrlAccelerationAdjAmt) > sum(n1:SchSB/n1:ActrlShortAmortzAmt))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlAccelerationAdjAmt and (not (n1:SchSB/n1:ActrlShortAmortzAmt) or sum(n1:SchSB/n1:ActrlAccelerationAdjAmt) > sum(n1:SchSB/n1:ActrlShortAmortzAmt))

# Edit Test Requirements - 2015

TEST: I-166SB Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when SB-EXCESS-INSTALL-ACCELERATION-AMT is greater than zero and SB-ACCELERATION-ADJ-AMT is blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when an excess installment acceleration amount is reported in Line 43, but no amount is being reported for the current year in Line 42.

Acknowledgment Error Message
Warning: A value for Line 43 of the Schedule SB was reported, but no amount appears in Line 42.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlExcessInstallAccelerationAmt>0 and not( n1:SchSB/n1:ActrlAccelerationAdjAmt )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchSB/n1:ActrlExcessInstallAccelerationAmt>0 and not( n1:SchSB/n1:ActrlAccelerationAdjAmt )

# Edit Test Requirements - 2015

TEST: I-167 Baseline Date 2012-01-01

Severity: WARNING Agency IRS

Specification
Fail when (FDCRY-TRUST-EIN is present and FDCRY-TRUST-NAME is blank) or (FDCRY-TRUST-NAME is present and FDCRY-TRUST-EIN is blank).

Bypasses
C G I N P R W X Z

Explanation
Both the Trust Name and EIN must be provided on Schedule H, Lines 6a and 6b.

Acknowledgment Error Message
Warning: Either a trust EIN was entered on Schedule H, Line 6b but no trust name was entered on Line 6a or a trust name was entered on Line 6a, but the trust EIN was not provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ((string-length(n1:SchH/n1:TrustName)=0 and n1:SchH/n1:TrustEIN) or ( string-length(n1:SchH/n1:TrustName)>0 and not(n1:SchH/n1:TrustEIN) ) )

# Edit Test Requirements - 2015

TEST: I-167SF Baseline Date 2013-01-01

Severity: WARNING Agency IRS

Specification
Fail when (SF-FDCRY-TRUST-EIN is present and SF-FDCRY-TRUST-NAME is blank) or (SF-FDCRY-TRUST-NAME is present and SF-FDCRY-TRUST-EIN is blank).

Bypasses
C G I N P R W X Z

Explanation
Both the Trust Name and EIN must be provided on Form 5500-SF, Lines 14a and 14b.

Acknowledgment Error Message
Warning: Either a trust EIN was entered on Form 5500-SF, Line 14b but no trust name was entered on Line 14a or a trust name was entered on Line 14a, but the trust EIN was not provided.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ((string-length(n1:SF/n1:TrustName)=0 and n1:SF/n1:TrustEIN) or ( string-length(n1:SF/n1:TrustName)>0 and not(n1:SF/n1:TrustEIN) ) )

# Edit Test Requirements - 2015

TEST: I-168 Baseline Date 2013-01-01

Severity: WARNING Agency IRS

Specification
Fail when (SMALL-FDCRY-TRUST-EIN is present and SMALL-FDCRY-TRUST-NAME is blank) or (SMALL-FDCRY-TRUST-NAME is present and SMALL-FDCRY-TRUST-EIN is blank).

Bypasses
C G I N P R W X Z

Explanation
Both the Trust Name and EIN must be provided on Schedule I, Lines 6a and 6b.

Acknowledgment Error Message
Warning: Either a trust EIN was entered on Schedule I, Line 6b but no trust name was entered on Line 6a or a trust name was entered on Line 6a, but the trust EIN was not provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ((string-length(n1:SchI/n1:TrustName)=0 and n1:SchI/n1:TrustEIN) or ( string-length(n1:SchI/n1:TrustName)>0 and not(n1:SchI/n1:TrustEIN) ) )

# Edit Test Requirements - 2015

TEST: I-169 Baseline Date 2013-01-01

Severity: WARNING Agency IRS

Specification
Fail when PREPARER-NAME is present and (PREPARER-PHONE-NUM and PREPARER-PHONE-NUM-FOREIGN) are blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when preparer's name is present and both Preparer's Phone Number (domestic) and Preparer's Phone Number (foreign) are blank.

Acknowledgment Error Message
Warning: A preparer name was entered on Form 5500 but no preparer telephone number was entered.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and string-length(n1:Form5500/n1:Preparer/n1:Name)>0 and not(n1:Form5500/n1:Preparer/n1:PhoneNum | n1:Form5500/n1:Preparer/n1:ForeignPhoneNum )

# Edit Test Requirements - 2015

TEST: I-169SF Baseline Date 2013-01-01

Severity: WARNING Agency IRS

Specification
Fail when SF-PREPARER-NAME is present and (SF-PREPARER-PHONE-NUM and SF-PREPARER-PHONE-NUM-FOREIGN) are blank.

Bypasses
C G I N P R W X Z

Explanation
Fail when preparer's name is present and both Preparer's Phone Number (domestic) and Preparer's Phone Number (foreign) are blank.

Acknowledgment Error Message
Warning: A preparer name was entered on Form 5500-SF but no preparer telephone number was entered.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and string-length(n1:SF/n1:Preparer/n1:Name)>0 and not(n1:SF/n1:Preparer/n1:PhoneNum | n1:SF/n1:Preparer/n1:ForeignPhoneNum)

# Edit Test Requirements - 2015

TEST: I-170SF Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
SF-TRUST-INCUR-UNREL-TAX-INCOME-IND cannot be blank.

Bypasses
C G I N P R W Z

Explanation
Fail when Form 5500-SF, Line 10j is blank.

Acknowledgment Error Message
Warning: Form 5500-SF, Line 10j should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Form 5500-SF. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Form 5500-SF or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Form 5500-SF, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1') and not(n1:SF/n1:TrustIncurUnrelTaxIncomeInd)

# Edit Test Requirements - 2015

TEST: I-171SF Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
SF-TRUST-INCUR-UNREL-TAX-INCOME-AMT is not greater than zero when SF-TRUST-INCUR-UNREL-TAX-INCOME-IND contains '1' (yes).

Bypasses
C G I N P R W Z

Explanation
Fail when Form 5500-SF, Line 10j is checked "yes," but an amount greater than zero is not entered on Line 10j-Amount.

Acknowledgment Error Message
Warning: Form 5500-SF, Line 10j is checked "yes," but an amount greater than zero is not entered on Line 10j-Amount.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SF/n1:TrustIncurUnrelTaxIncomeInd='1' and not(sum(n1:SF/n1:TrustIncurUnrelTaxIncomeAmt)>0)

# Edit Test Requirements - 2015

TEST: I-172 Baseline Date 2015-01-01

Severity: WARNING Agency IRS

Specification
TRUST-INCUR-UNREL-TAX-INCOME-IND cannot be blank.

Bypasses
C J O P R X

Explanation
Fail when Schedule H, Line 4o is blank.

Acknowledgment Error Message
Warning: Schedule H, Line 4o should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Schedule H. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Schedule H or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Schedule H, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchH and not(n1:SchH/n1:TrustIncurUnrelTaxIncomeInd)

# Edit Test Requirements - 2015

TEST: I-173 Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
TRUST-INCUR-UNREL-TAX-INCOME-AMT not greater than zero when TRUST-INCUR-UNREL-TAX-INCOME-IND contains '1' (yes).

Bypasses
C J O P R X

Explanation
Fail when Schedule H, Line 4o is checked "yes," but an amount greater than zero is not entered on Line 4o-Amount.

Acknowledgment Error Message
Warning: Schedule H, Line 4o is checked "yes," but an amount greater than zero is not entered on Line 4o-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchH and n1:SchH/n1:TrustIncurUnrelTaxIncomeInd='1' and not(sum(n1:SchH/n1:TrustIncurUnrelTaxIncomeAmt)>0)

# Edit Test Requirements - 2015

TEST: I-174 Baseline Date 2015-01-01

Severity: WARNING Agency IRS

Specification
SMALL-TRUST-INCUR-UNREL-TAX-INCOME-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule I, Line 4o is blank.

Acknowledgment Error Message
Warning: Schedule I, Line 4o should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Schedule I. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Schedule I or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Schedule I, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not(n1:SchI/n1:TrustIncurUnrelTaxIncomeInd)

# Edit Test Requirements - 2015

TEST: I-175 Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
SMALL-TRUST-INCUR-UNREL-TAX-INCOME-AMT not greater than zero when SMALL-TRUST-INCUR-UNREL-TAX-INCOME-IND contains '1' (yes).

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule I, Line 4o is checked "yes," but an amount greater than zero is not entered on Line 4o-Amount.

Acknowledgment Error Message
Warning: Schedule I, Line 4o is checked "yes," but an amount greater than zero is not entered on Line 4o-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and n1:SchI/n1:TrustIncurUnrelTaxIncomeInd='1' and not(sum(n1:SchI/n1:TrustIncurUnrelTaxIncomeAmt)>0)

# Edit Test Requirements - 2015

TEST: I-176SF Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
(SF-FDCRY-TRUSTEE-CUST-NAME is blank and SF-FDCRY-TRUST-EIN is present) or (SF-FDCRY-TRUST-EIN is blank and SF-FDCRY-TRUSTEE-CUST-NAME is present).

Bypasses
C G I N P R W X Z

Explanation
Fail when Form 5500-SF, Line 14b is present, but Line 14c is blank, or Line 14c is present but Line 14b is blank.

Acknowledgment Error Message
Warning: Either a Trust EIN was entered on Form 5500-SF, Line 14b but no trustee or custodian name was entered on Line 14c, or a trustee or custodian name was entered on Line 14c but the Trust EIN was not provided in Line 14b.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ((string-length(n1:SF/n1:TrusteeCustName)>0 and not(n1:SF/n1:TrustEIN)) or (string-length(n1:SF/n1:TrusteeCustName)=0 and n1:SF/n1:TrustEIN ))

# Edit Test Requirements - 2015

TEST: I-177 Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
(FDCRY-TRUSTEE-CUST-NAME is blank and FDCRY-TRUST-EIN is present) or (FDCRY-TRUST-EIN is blank and FDCRY-TRUSTEE-CUST-NAME is present).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule H, Line 6b is present, but Line 6c is blank, or Line 6c is present but Line 6b is blank.

Acknowledgment Error Message
Warning: Either a Trust EIN was entered on Schedule H, Line 6b but no trustee or custodian name was entered on Line 6c, or a trustee or custodian name was entered on Line 6c but the Trust EIN was not provided on Line 6b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( (string-length(n1:SchH/n1:TrusteeCustName)>0 and not(n1:SchH/n1:TrustEIN) ) or (string-length(n1:SchH/n1:TrusteeCustName)=0 and n1:SchH/n1:TrustEIN ))

# Edit Test Requirements - 2015

TEST: I-178 Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
(SMALL-FDCRY-TRUSTEE-CUST-NAME is blank and SMALL-FDCRY-TRUST-EIN is present) or (SMALL-FDCRY-TRUST-EIN is blank and SMALL-FDCRY-TRUSTEE-CUST-NAME is present).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule I, Line 6b is present, but Line 6c is blank, or Line 6c is present but Line 6b is blank.

Acknowledgment Error Message
Warning: Either a Trust EIN was entered on Schedule I, Line 6b but no trustee or custodian name was entered on Line 6c, or a trustee or custodian name was entered on Line 6c but the Trust EIN was not provided on Line 6b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( (string-length(n1:SchI/n1:TrusteeCustName)>0 and not(n1:SchI/n1:TrustEIN) ) or (string-length(n1:SchI/n1:TrusteeCustName)=0 and n1:SchI/n1:TrustEIN ))

# Edit Test Requirements - 2015

TEST: I-179SF Baseline Date 2016-01-01

Severity: ERROR Agency IRS

Specification
SF-401K-PLAN-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Form 5500-SF, Line 15a is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 15a cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not(n1:SF/n1:Plan401kInd)

# Edit Test Requirements - 2015

TEST: I-180 Baseline Date 2016-01-01

Severity: ERROR Agency IRS

Specification
PEN-401K-PLAN-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 20a is blank.

Acknowledgment Error Message
Error: Schedule R, Line 20a cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR and not(n1:SchR/n1:Pen401KPlanInd)

# Edit Test Requirements - 2015

TEST: I-181SF Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
SF-401K-SATISFY-RQMTS-IND cannot be blank when SF-401K-PLAN-IND contains '1'(Yes).

Bypasses
C G I P R W X Z

Explanation
Fail when Form 5500-SF, Line 15b is blank and Line 15a is checked "Yes."

Acknowledgment Error Message
Warning: Form 5500-SF, Line 15b cannot be blank when Line 15a is checked "Yes."

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SF/n1:Plan401kInd='1' and not(n1:SF/n1:Plan401kSatisfyRqmtsInd)

# Edit Test Requirements - 2015

TEST: I-182 Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
PEN-401K-SATISFY-RQMTS-IND cannot be blank when PEN-401K-PLAN-IND contains "Yes."

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 20b is blank and Line 20a contains "Yes."

Acknowledgment Error Message
Warning: Schedule R, Line 20b cannot be blank when Line 20a is checked "Yes."

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR/n1:Pen401KPlanInd='1' and not(n1:SchR/n1:Pen401KSatisfyRqmtsInd)

# Edit Test Requirements - 2015

TEST: I-183SF Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
SF-ADP-ACP-TEST-IND is blank and SF-401K-SATISFY-RQMTS-IND contains '2' (ADP/ACP Test).

Bypasses
C G I P R W X Z

Explanation
Fail when Form 5500-SF, Line 15c is blank and Line 15b contains "2" (ADP/ACP Test).

Acknowledgment Error Message
Warning: Form 5500-SF, Line 15c cannot be blank if Line 15b "ADP/ACP Test" box is checked.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SF/n1:Plan401kSatisfyRqmtsInd='2' and not(n1:SF/n1:ADPACPTestInd)

# Edit Test Requirements - 2015

TEST: I-184 Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
PEN-ADP-ACP-TEST-IND is blank and PEN-401K-SATISFY-RQMTS-IND contains '2' (ADP/ACP Test).

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 20c is blank and Line 20b contains "2" (ADP/ACP Test).

Acknowledgment Error Message
Warning: Schedule R, Line 20c cannot be blank if Line 20b "ADP/ACP Test" box is checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR/n1:Pen401KSatisfyRqmtsInd='2' and not(n1:SchR/n1:PenPerformADPACPTestingInd)

# Edit Test Requirements - 2015

TEST: I-185SF Baseline Date 2016-01-01

Severity: ERROR Agency IRS

Specification
SF-MTHD-USED-SATISFY-RQMTS-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Form 5500-SF, Line 16a is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 16a cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not(n1:SF/n1:MthdUsedSatisfyRqmtsInd)

# Edit Test Requirements - 2015

TEST: I-186 Baseline Date 2016-01-01

Severity: ERROR Agency IRS

Specification
PEN-MTHD-USED-SATISFY-RQMTS-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 21a is blank.

Acknowledgment Error Message
Error: Schedule R, Line 21a cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR and not(n1:SchR/n1:PenMthdUsedSatisfyRqmtsInd)

# Edit Test Requirements - 2015

TEST: I-187SF Baseline Date 2016-01-01

Severity: ERROR Agency IRS

Specification
SF-PLAN-SATISFY-TESTS-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Form 5500-SF, Line 16b is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 16b cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not(n1:SF/n1:PlanSatisfyTestsInd)

# Edit Test Requirements - 2015

TEST: I-188 Baseline Date 2016-01-01

Severity: ERROR Agency IRS

Specification
PEN-PLAN-SATISFY-TESTS-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 21b is blank.

Acknowledgment Error Message
Error: Schedule R, Line 21b cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR and not(n1:SchR/n1:PenPlanSatisfyTestsInd)

# Edit Test Requirements - 2015

TEST: I-189SF Baseline Date 2016-01-01

Severity: ERROR Agency IRS

Specification
SF-PLAN-TIMELY-AMENDED-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Form 5500-SF, Line 17a is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 17a cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not(n1:SF/n1:PlanTimelyAmendedInd)

# Edit Test Requirements - 2015

TEST: I-190 Baseline Date 2016-01-01

Severity: ERROR Agency IRS

Specification
PEN-PLAN-TIMELY-AMENDED-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 22a is blank.

Acknowledgment Error Message
Error: Schedule R, Line 22a cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR and not(n1:SchR/n1:PenPlanTimelyAmendedInd)

# Edit Test Requirements - 2015

TEST: I-191SF Baseline Date 2016-01-01

Severity: ERROR Agency IRS

Specification
SF-PLAN-MAINTAIN-US-TERRITORY-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Form 5500-SF, Line 18 is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 18 cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not(n1:SF/n1:PlanMaintainUSTerritoryInd)

# Edit Test Requirements - 2015

TEST: I-192 Baseline Date 2016-01-01

Severity: ERROR Agency IRS

Specification
PEN-PLAN-MAINTAIN-US-TERRITORY-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule R, Line 23 is blank.

Acknowledgment Error Message
Error: Schedule R, Line 23 cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchR and not(n1:SchR/n1:PenPlanMaintainUSTerritoryInd)

# Edit Test Requirements - 2015

TEST: I-195SF Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
SF-IN-SERVICE-DISTRIB-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Form 5500-SF, Line 19 is blank.

Acknowledgment Error Message
Warning: Form 5500-SF, Line 19 should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Form 5500-SF. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Form 5500-SF or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Form 5500-SF, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not(n1:SF/n1:InServiceDistribInd)

# Edit Test Requirements - 2015

TEST: I-196 Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
IN-SERVICE-DISTRIB-IND cannot be blank.

Bypasses
C J O P R X

Explanation
Fail when Schedule H, Line 4p is blank.

Acknowledgment Error Message
Warning: Schedule H, Line 4p should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Schedule H. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Schedule H or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Schedule H, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchH and not(n1:SchH/n1:InServiceDistribInd)

# Edit Test Requirements - 2015

TEST: I-197 Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
SMALL-IN-SERVICE-DISTRIB-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule I, Line 4p is blank.

Acknowledgment Error Message
Warning: Schedule I, Line 4p should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Schedule I. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Schedule I or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Schedule I, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not(n1:SchI/n1:InServiceDistribInd)

# Edit Test Requirements - 2015

TEST: I-198SF Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
SF-IN-SERVICE-DISTRIB-AMT is not greater than zero when SF-IN-SERVICE-DISTRIB-IND contains '1' (yes).

Bypasses
C G I P R W X Z

Explanation
Fail when Form 5500-SF, Line 19 is checked "yes," but an amount greater than zero is not entered on Line 19-Amount.

Acknowledgment Error Message
Warning: Form 5500-SF, Line 19 is checked "yes," but an amount greater than zero is not entered on Line 19-Amount.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SF/n1:InServiceDistribInd='1' and not(sum(n1:SF/n1:InServiceDistribAmt)>0)

# Edit Test Requirements - 2015

TEST: I-199 Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
IN-SERVICE-DISTRIB-AMT is not greater than zero when IN-SERVICE-DISTRIB-IND contains '1' (yes).

Bypasses
C J O P R X

Explanation
Fail when Schedule H, Line 4p is checked "yes," but an amount greater than zero is not entered on Line 4p-Amount.

Acknowledgment Error Message
Warning: Schedule H, Line 4p is checked "yes," but an amount greater than zero is not entered on Line 4p-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchH/n1:InServiceDistribInd='1' and not(sum (n1:SchH/n1:InServiceDistribAmt)>0)

# Edit Test Requirements - 2015

TEST: I-200 Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
SMALL-IN-SERVICE-DISTRIB-AMT is not greater than zero when SMALL-IN-SERVICE-DISTRIB-IND contains '1' (yes).

Bypasses
C G I P R W X Z

Explanation
Fail when Schedule I, Line 4p is checked "yes," but an amount greater than zero is not entered on Line 4p-Amount.

Acknowledgment Error Message
Warning: Schedule I, Line 4p is checked "yes," but an amount greater than zero is not entered on Line 4p-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI/n1:InServiceDistribInd='1' and not(sum(n1:SchI/n1:InServiceDistribAmt)>0)

# Edit Test Requirements - 2015

TEST: I-201SF Baseline Date 2016-01-01

Severity: WARNING Agency IRS

Specification
SF-MIN-REQ-DISTRIB-IND cannot be blank.

Bypasses
C G I P R W X Z

Explanation
Fail when Form 5500-SF, Line 20 is blank.

Acknowledgment Error Message
Warning: Form 5500-SF, Line 20 should not be blank. If the Plan Sponsor and Plan Administrator combined file more than 250 returns of any type with IRS during the calendar year, you are required to answer this question on Form 5500-SF. If the Plan Sponsor and Plan Administrator combined file 250 or fewer returns of any type with IRS during the calendar year, you can either answer this question on Form 5500-SF or on a paper 5500-SUP filed with IRS. If you choose to answer this question on Form 5500-SF, you do not need to submit a paper Form 5500-SUP to IRS. If you submit a paper Form 5500-SUP to IRS and IRS later determines that the Plan Sponsor and Plan Administrator combined filed more than 250 returns during the calendar year, you could be subject to penalties.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not(n1:SF/n1:MinReqDistribInd)

# Edit Test Requirements - 2015

TEST: J-501 Baseline Date 2009-01-01

Severity: WARNING Agency DOL IRS

Specification
When combination PLAN-TRANSFER-EIN and PLAN-TRANSFER-PN on Schedule H or SMALL-PLAN-TRANSFER-EIN and SMALL-PLAN-TRANSFER-PN on Schedule I is equal to SPONS-DFE-EIN and SPONS-DFE-PN on Form 5500.

Bypasses
C I P R X

Explanation
Fail when Form 5500, Part II, Line 2b (EIN) and Line 1b (PN) equals the Schedule H, Part IV, Line 5b (2)-EIN1 and 5b(3)-PN1 or the Schedule I, Part II, Line 5b(2)-EIN1 and Line 5b(3)-PN1.

Acknowledgment Error Message
Warning: Form 5500, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Schedule H, Part IV, Line 5b(2)-EIN(s) and 5b(3)-PN(s) or the Schedule I, Part II, Line 5b(2)-EIN(s) and Line 5b(3)-PN(s). Assets and/or Liabilities cannot be transferred to the same plan.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC = '1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassX = '1' ) and ( n1:SchH/n1:PlanTransfer [ n1:TransferEIN = ../../n1:Form5500/n1:SponsorDfe/n1:EIN and n1:TransferPlanNum = ../../ n1:Form5500/n1:SponsDfePlanNum ] or n1:SchI/n1:PlanTransfer [ n1:TransferEIN = ../../n1:Form5500/n1:SponsorDfe/n1:EIN and n1:TransferPlanNum = ../../n1:Form5500/n1:SponsDfePlanNum ] )

# Edit Test Requirements - 2015

TEST: J-501SF Baseline Date 2009-01-01

Severity: WARNING Agency DOL IRS

Specification
When combination SF-PLAN-TRANSFER-EIN and SF-PLAN-TRANSFER-PN is equal to SF-SPONS-EIN and SF-PLAN-NUM on Form 5500SF.

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Part II, Line 2b (EIN) and Line 1b (PN) equals Form 5500-SF, Part VII, Line 13c (EIN and PN).

Acknowledgment Error Message
Warning: Form 5500-SF, Part II, Line 2b (EIN) and Line 1b (PN) should not be the same as Form 5500-SF, Part VII, Line 13c (EIN and PN). Assets and/or Liabilities cannot be transferred to the same plan.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:PlanTransfer [ n1:TransferEIN = ../n1:Sponsor/n1:EIN and n1:TransferPlanNum = ../n1:SponsorPlanNum]

# Edit Test Requirements - 2015

TEST: J-502 Baseline Date 2009-01-01

Severity: WARNING Agency DOL IRS

Specification

BUSINESS-CODE contains blank or is not equal to one of the following values (111100 111210 111300 111400 111900 112111 112112 112120 112210 112300 112400 112510 112900 113110 113210 113310 114110 114210 115110 115210 115310 211110 212110 212200 212310 212320 212390 213110 221100 221210 221300 221500 236110 236200 237100 237210 237310 237990 238100 238210 238220 238290 238300 238900 311110 311200 311300 311400 311500 311610 311710 311800 311900 312110 312120 312130 312140 312200 313000 314000 315100 315210 315220 315240 315280 315990 316110 316210 316990 321110 321210 321900 322100 322200 323100 324110 324120 324190 325100 325200 325300 325410 325500 325600 325900 326100 326200 327100 327210 327300 327400 327900 331110 331200 331310 331400 331500 332110 332210 332300 332400 332510 332610 332700 332810 332900 333100 333200 333310 333410 333510 333610 333900 334110 334200 334310 334410 334500 334610 335100 335200 335310 335900 336100 336210 336300 336410 336510 336610 336990 337000 339110 339900 423100 423200 423300 423400 423500 423600 423700 423800 423910 423920 423930 423940 423990 424100 424210 424300 424400 424500 424600 424700 424800 424910 424920 424930 424940 424950 424990 425110 425120 441110 441120 441210 441222 441228 441300 442110 442210 442291 442299 443141 443142 444110 444120 444130 444190 444200 445110 445120 445210 445220 445230 445291 445292 445299 445310 446110 446120 446130 446190 447100 448110 448120 448130 448140 448150 448190 448210 448310 448320 451110 451120 451130 451140 451211 451212 452110 452900 453110 453210 453220 453310 453910 453920 453930 453990 454110 454210 454310 454390 481000 482110 483000 484110 484120 484200 485110 485210 485310 485320 485410 485510 485990 486000 487000 488100 488210 488300 488410 488490 488510 488990 492110 492210 493100 511110 511120 511130 511140 511190 511210 512100 512200 515100 515210 517000 518210 519100 522110 522120 522130 522190 522210 522220 522291 522292 522293 522294 522298 522300 523110 523120 523130 523140 523210 523900 524130 524140 524150 524210 524290 525100 525910 525920 525990 531110 531120 531130 531190 531210 531310 531320 531390 532100 532210 532220 532230 532290 532310 532400 533110 541110 541190 541211 541213 541214 541219 541310 541320 541330 541340 541350 541360 541370 541380 541400 541511 541512 541513 541519 541600 541700 541800 541910 541920 541930 541940 541990 551111 551112 561110 561210 561300 561410 561420 561430 561440 561450 561490 561500 561600 561710 561720 561730 561740 561790 561900 562000 611000 621111 621112 621210 621310 621320 621330 621340 621391 621399 621410 621420 621491 621492 621493 621498 621510 621610 621900 622000 623000 624100 624200 624310 624410 711100 711210 711300 711410 711510 712100 713100 713200 713900 721110 721120 721191 721199 721210 721310 722300 722410 722511 722513 722514 722515 811110 811120 811190 811210 811310 811410 811420 811430 811490 812111 812112 812113 812190 812210 812220 812310 812320 812330 812910 812920 812930 812990 813000 813930 921000)

Bypasses

C G P R X Z

Explanation

Fail when Form 5500, Line 2d (The Business Code) is blank or is not valid.

Acknowledgment Error Message

Warning: Form 5500, Line 2d cannot be missing or invalid. Refer to the Form 5500 instructions for a complete list of valid Business Codes.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:Form5500 and not(exists( n1:Form5500/n1:BusinessCode ) and contains( '111100 111210 111300 111400 111900 112111 112112 112120 112210 112300 112400 112510 112900 113110 113210 113310 114110 114210 115110 115210 115310 211110 212110 212200 212310 212320 212390 213110 221100 221210 221300 221500 236110 236200 237100 237210 237310 237990 238100 238210 238220 238290 238300 238900 311110 311200 311300 311400 311500 311610 311710 311800 311900 312110 312120 312130 312140 312200 313000 314000 315100 315210 315220 315240 315280 315990 316110 316210 316990 321110 321210 321900 322100 322200 323100 324110 324120 324190 325100 325200 325300 325410 325500 325600 325900 326100 326200 327100 327210 327300 327400 327900 331110 331200 331310 331400 331500 332110 332210 332300 332400 332510 332610 332700 332810 332900 333100 333200 333310 333410 333510 333610 333900 334110 334200 334310 334410 334500 334610 335100 335200 335310 335900 336100 336210 336300 336410 336510 336610 336990 337000 339110 339900 423100 423200 423300 423400 423500 423600 423700 423800 423910 423920 423930 423940 423990 424100 424210 424300 424400 424500 424600 424700 424800 424910 424920 424930 424940 424950 424990 425110 425120 441110 441120 441210 441222 441228 441300 442110 442210 442291 442299 443141 443142 444110 444120 444130 444190 444200 445110 445120 445210 445220 445230 445291 445292 445299 445310 446110 446120 446130 446190 447100 448110 448120 448130 448140 448150 448190 448210 448310 448320 451110 451120 451130 451140 451211 451212 452110 452900 453110 453210 453220 453310 453910 453920 453930 453990 454110 454210 454310 454390 481000 482110 483000 484110 484120 484200 485110 485210 485310 485320 485410 485510 485990 486000 487000 488100 488210 488300 488410 488490 488510 488990 492110 492210 493100 511110 511120 511130 511140 511190 511210 512100 512200 515100 515210 517000 518210 519100 522110 522120 522130 522190 522210 522220 522291 522292 522293 522294 522298 522300 523110 523120 523130 523140 523210 523900 524130 524140 524150 524210 524290 525100 525910 525920 525990 531110 531120 531130 531190 531210 531310 531320 531390 532100 532210 532220 532230 532290 532310 532400 533110 541110 541190 541211 541213 541214 541219 541310 541320 541330 541340 541350 541360 541370 541380 541400 541511 541512 541513 541519 541600 541700 541800 541910 541920 541930 541940 541990 551111 551112 561110 561210 561300 561410 561420 561430 561440 561450 561490 561500 561600 561710 561720

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561730 561740 561790 561900 562000 611000 621111 621112 621210 621310 621320 621330 621340 621391
621399 621410 621420 621491 621492 621493 621498 621510 621610 621900 622000 623000 624100 624200
624310 624410 711100 711210 711300 711410 711510 712100 713100 713200 713900 721110 721120 721191
721199 721210 721310 722300 722410 722511 722513 722514 722515 811110 811120 811190 811210 811310
811410 811420 811430 811490 812111 812112 812113 812190 812210 812220 812310 812320 812330 812910

812920 812930 812990 813000 813930 921000' , n1:Form5500/n1:BusinessCode ))
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# Edit Test Requirements - 2015

TEST: J-502SF Baseline Date 2009-01-01

Severity: WARNING Agency DOL IRS

Specification

SF-BUSINESS-CODE contains blank or is not equal to one of the following values (111100 111210 111300 111400 111900 112111 112112 112120 112210 112300 112400 112510 112900 113110 113210 113310 114110 114210 115110 115210 115310 211110 212110 212200 212310 212320 212390 213110 221100 221210 221300 221500 236110 236200 237100 237210 237310 237990 238100 238210 238220 238290 238300 238900 311110 311200 311300 311400 311500 311610 311710 311800 311900 312110 312120 312130 312140 312200 313000 314000 315100 315210 315220 315240 315280 315990 316110 316210 316990 321110 321210 321900 322100 322200 323100 324110 324120 324190 325100 325200 325300 325410 325500 325600 325900 326100 326200 327100 327210 327300 327400 327900 331110 331200 331310 331400 331500 332110 332210 332300 332400 332510 332610 332700 332810 332900 333100 333200 333310 333410 333510 333610 333900 334110 334200 334310 334410 334500 334610 335100 335200 335310 335900 336100 336210 336300 336410 336510 336610 336990 337000 339110 339900 423100 423200 423300 423400 423500 423600 423700 423800 423910 423920 423930 423940 423990 424100 424210 424300 424400 424500 424600 424700 424800 424910 424920 424930 424940 424950 424990 425110 425120 441110 441120 441210 441222 441228 441300 442110 442210 442291 442299 443141 443142 444110 444120 444130 444190 444200 445110 445120 445210 445220 445230 445291 445292 445299 445310 446110 446120 446130 446190 447100 448110 448120 448130 448140 448150 448190 448210 448310 448320 451110 451120 451130 451140 451211 451212 452110 452900 453110 453210 453220 453310 453910 453920 453930 453990 454110 454210 454310 454390 481000 482110 483000 484110 484120 484200 485110 485210 485310 485320 485410 485510 485990 486000 487000 488100 488210 488300 488410 488490 488510 488990 492110 492210 493100 511110 511120 511130 511140 511190 511210 512100 512200 515100 515210 517000 518210 519100 522110 522120 522130 522190 522210 522220 522291 522292 522293 522294 522298 522300 523110 523120 523130 523140 523210 523900 524130 524140 524150 524210 524290 525100 525910 525920 525990 531110 531120 531130 531190 531210 531310 531320 531390 532100 532210 532220 532230 532290 532310 532400 533110 541110 541190 541211 541213 541214 541219 541310 541320 541330 541340 541350 541360 541370 541380 541400 541511 541512 541513 541519 541600 541700 541800 541910 541920 541930 541940 541990 551111 551112 561110 561210 561300 561410 561420 561430 561440 561450 561490 561500 561600 561710 561720 561730 561740 561790 561900 562000 611000 621111 621112 621210 621310 621320 621330 621340 621391 621399 621410 621420 621491 621492 621493 621498 621510 621610 621900 622000 623000 624100 624200 624310 624410 711100 711210 711300 711410 711510 712100 713100 713200 713900 721110 721120 721191 721199 721210 721310 722300 722410 722511 722513 722514 722515 811110 811120 811190 811210 811310 811410 811420 811430 811490 812111 812112 812113 812190 812210 812220 812310 812320 812330 812910 812920 812930 812990 813000 813930 921000)

Bypasses

C N P R X

Explanation

Fail when Form 5500-SF, Line 2d (The Business Code) is blank or is not valid.

Acknowledgment Error Message

Warning: Form 5500-SF, Line 2d cannot be missing or invalid. Refer to the Form 5500-SF instructions for a complete list of valid Business Codes.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and not(exists( n1:SF/n1:BusinessCode ) and contains( '111100 111210 111300 111400 111900 112111 112112 112120 112210 112300 112400 112510 112900 113110 113210 113310 114110 114210 115110 115210 115310 211110 212110 212200 212310 212320 212390 213110 221100 221210 221300 221500 236110 236200 237100 237210 237310 237990 238100 238210 238220 238290 238300 238900 311110 311200 311300 311400 311500 311610 311710 311800 311900 312110 312120 312130 312140 312200 313000 314000 315100 315210 315220 315240 315280 315990 316110 316210 316990 321110 321210 321900 322100 322200 323100 324110 324120 324190 325100 325200 325300 325410 325500 325600 325900 326100 326200 327100 327210 327300 327400 327900 331110 331200 331310 331400 331500 332110 332210 332300 332400 332510 332610 332700 332810 332900 333100 333200 333310 333410 333510 333610 333900 334110 334200 334310 334410 334500 334610 335100 335200 335310 335900 336100 336210 336300 336410 336510 336610 336990 337000 339110 339900 423100 423200 423300 423400 423500 423600 423700 423800 423910 423920 423930 423940 423990 424100 424210 424300 424400 424500 424600 424700 424800 424910 424920 424930 424940 424950 424990 425110 425120 441110 441120 441210 441222 441228 441300 442110 442210 442291 442299 443141 443142 444110 444120 444130 444190 444200 445110 445120 445210 445220 445230 445291 445292 445299 445310 446110 446120 446130 446190 447100 448110 448120 448130 448140 448150 448190 448210 448310 448320 451110 451120 451130 451140 451211 451212 452110 452900 453110 453210 453220 453310 453910 453920 453930 453990 454110 454210 454310 454390 481000 482110 483000 484110 484120 484200 485110 485210 485310 485320 485410 485510 485990 486000 487000 488100 488210 488300 488410 488490 488510 488990 492110 492210 493100 511110 511120 511130 511140 511190 511210 512100 512200 515100 515210 517000 518210 519100 522110 522120 522130 522190 522210 522220 522291 522292 522293 522294 522298 522300 523110 523120 523130 523140 523210 523900 524130 524140 524150 524210 524290 525100 525910 525920 525990 531110 531120 531130 531190 531210 531310 531320 531390 532100 532210 532220 532230 532290 532310 532400 533110 541110 541190 541211 541213 541214 541219 541310 541320 541330 541340 541350 541360 541370 541380 541400 541511 541512 541513 541519 541600 541700

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541800 541910 541920 541930 541940 541990 551111 551112 561110 561210 561300 561410 561420 561430
561440 561450 561490 561500 561600 561710 561720 561730 561740 561790 561900 562000 611000 621111
621112 621210 621310 621320 621330 621340 621391 621399 621410 621420 621491 621492 621493 621498
621510 621610 621900 622000 623000 624100 624200 624310 624410 711100 711210 711300 711410 711510
712100 713100 713200 713900 721110 721120 721191 721199 721210 721310 722300 722410 722511 722513
722514 722515 811110 811120 811190 811210 811310 811410 811420 811430 811490 812111 812112 812113
812190 812210 812220 812310 812320 812330 812910 812920 812930 812990 813000 813930 921000' , n1:SF/
n1:BusinessCode ))
```

# Edit Test Requirements - 2015

TEST: J-503 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
SPONS-DFE-PN greater than 500 and TYPE-PENSION-BNFT-CODE contains an entry.

Bypasses
C G R X Z

Explanation
Fail when any pension benefit codes on Form 5500, Line 8a are entered and the Plan Number is greater than 500.

Acknowledgment Error Message
Error: Form 5500, Line 8a cannot contain an entry when Form 5500, Line 1b is greater than 500. If plan number is correct, remove pension benefit codes from Line 8a and enter welfare benefit codes in Line 8b from the instructions.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1'or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and number( n1:Form5500/n1:SponsDfePlanNum ) > 500 and count( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode ) > 0

# Edit Test Requirements - 2015

TEST: J-503SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
SF-PLAN-NUM greater than 500 and SF-TYPE-PENSION-BNFT-CODE contains an entry.

Bypasses
C R

Explanation
Fail when any pension benefit codes on Form 5500-SF Line 9a are entered and the Plan Number is greater than 500.

Acknowledgment Error Message
Error: Form 5500-SF, Line 9a cannot contain an entry when Form 5500-SF, Line 1b is greater than 500. If plan number is correct, remove pension benefit codes from Line 9a and enter welfare benefit codes in Line 9b from the instructions.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' ) and number( n1:SF/n1:SponsorPlanNum ) > 500 and count( n1:SF/n1:PensionCodeTable/n1:TypePensionBnftCode ) > 0

# Edit Test Requirements - 2015

TEST: J-504 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
At least one of the following must = '1': FUNDING-INSURANCE-IND, FUNDING-SEC412-IND, FUNDING-TRUST-IND, or FUNDING-GEN-ASSET-IND.

Bypasses
C P R X Z

Explanation
Fail when the plan funding arrangement on Form 5500, Line 9a is not indicated.

Acknowledgment Error Message
Error: Form 5500, Line 9a must contain an entry.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:Form5500 and count( n1:Form5500/n1:FundingArrangement [* = '1'] ) = 0

# Edit Test Requirements - 2015

TEST: J-505 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
At least one of the following must = '1': BENEFIT-INSURANCE-IND, BENEFIT-SEC412-IND, BENEFIT-TRUST-IND, or BENEFIT-GEN-ASSET-IND.

Bypasses
C P R X Z

Explanation
Fail when the plan benefit arrangement on Form 5500 Line 9b is not indicated.

Acknowledgment Error Message
Error: Form 5500, Line 9b must contain an entry.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:Form5500 and count( n1:Form5500/n1:BenefitArrangement [* = '1'] ) = 0

# Edit Test Requirements - 2015

TEST: J-509 Baseline Date 2009-01-01

Severity: STOP Agency DOL IRS

Specification
When TYPE-PENSION-BNFT-CODE and TYPE-WELFARE-BNFT-CODE contains blank.

Bypasses
C P R X Z

Explanation
Fail when Form 5500, Part II, Lines 8a and 8b are all blank.

Acknowledgment Error Message
Stop: No Plan Characteristic codes have been entered on Form 5500, Line 8a or 8b. Pension and/or Welfare codes must be provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:Form5500 and count( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode ) =0 and count ( n1:Form5500/n1:WelfareCodeTable/n1:TypeWelfareBnftCode ) =0

# Edit Test Requirements - 2015

TEST: J-509SF Baseline Date 2009-01-01

Severity: STOP Agency DOL IRS

Specification
When SF-TYPE-PENSION-BNFT-CODE and SF-TYPE-WELFARE-BNFT-CODE contains blank.

Bypasses
C R

Explanation
Fail when Form 5500-SF, Part IV, Lines 9a and 9b are all blank.

Acknowledgment Error Message
Stop: No Plan Characteristic codes have been entered on Form 5500-SF, Line 9a or 9b. Pension and/ or Welfare codes must be provided.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' ) and count( n1:SF/n1:PensionCodeTable/n1:TypePensionBnftCode ) =0 and count ( n1:SF/n1:WelfareCodeTable/n1:TypeWelfareBnftCode ) =0

# Edit Test Requirements - 2015

TEST: P-200 Baseline Date 2009-01-01

Severity: WARNING Agency DOL

Specification
When Schedule(s) A not attached and either INT-POOL-SEP-ACCT-BOY-AMT or INT-POOL-SEP-ACCT-EOY-AMT is greater than zero.

Bypasses
C J O P R X

Explanation
Fail when Schedule A is not provided and Schedule H, Line 1c(10) Pooled-Separate Account (BOY Pooled-Separate Account assets or EOY Pooled-Separate Account) indicates an amount greater than zero.

Acknowledgment Error Message
Warning: Schedule A is not provided and Schedule H, Line 1c(10) Pooled-Separate Account (BOY Pooled-Separate Account assets or EOY Pooled-Separate Account) indicates an amount greater than zero. Schedule A must be provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1') and count( n1:SchA ) = 0 and ( n1:SchH/n1:IntPoolSepAcctBoyAmt >0 or n1:SchH/n1:IntPoolSepAcctEoyAmt >0)

# Edit Test Requirements - 2015

TEST: P-201 Baseline Date 2009-01-01

Severity: WARNING Agency DOL

Specification
When Schedule(s) A not attached and either INS-CO-GEN-ACCT-BOY-AMT or INS-CO-GEN-ACCT-EOY-AMT is greater than zero.

Bypasses
C J O P R X

Explanation
Fail when Schedule A is not provided and either Schedule H, Line 1c(14)(a) BOY Value of Funds Held in Insurance Company or Line 1c(14)(b) EOY Value of Funds Held in Insurance Company indicates an amount.

Acknowledgment Error Message
Warning: Schedule A is not provided and either Schedule H, Line 1c(14)(a) BOY Value of Funds Held in Insurance Company or Line 1c(14)(b) EOY Value of Funds Held in Insurance Company indicates an amount. Schedule A must be provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and count( n1:SchA ) = 0 and ( n1:SchH/n1:InsCoGenAcctBoyAmt > 0 or n1:SchH/n1:InsCoGenAcctEoyAmt > 0 )

# Edit Test Requirements - 2015

TEST: P-202A Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
(Fail when Schedule D not attached or when present and no data provided for DFE-P1-ENTITY-NAME or DFE-P1-SPONS-NAME or DFE-P1-PLAN-EIN or DFE-P1-PLAN-PN or DFE-P1-ENTITY-CODE or DFE-P1-PLAN-INT-EOY-AMT) and (sum of INT-COMMON-TR-BOY-AMT, INT-POOL-SEP-ACCT-BOY-AMT, INT-MASTER-TR-BOY-AMT, INT-103-12-INVST-BOY-AMT, INT-COMMON-TR-EOY-AMT, INT-POOL-SEP-ACCT-EOY-AMT, INT-MASTER-TR-EOY-AMT, INT-103-12-INVST-EOY-AMT, GAIN-LOSS-COM-TRUST-AMT, GAIN-LOSS-POOL-SEP-AMT, GAIN-LOSS-MASTER-TR-AMT, plus GAIN-LOSS-103-12-INVST-AMT contains an amount )

Bypasses
C G P R X Z

Explanation
Fail if Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income.

Acknowledgment Error Message
Error: Schedule D Part I is missing or incomplete and Schedule H indicates DFE assets or income. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b (6) through 2b (9), and/or complete Schedule D Part I.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchH/n1:IntCommonTrBoyAmt | n1:SchH/n1:IntPoolSepAcctBoyAmt | n1:SchH/n1:IntMasterTrBoyAmt | n1:SchH/n1:Int10312InvstBoyAmt | n1:SchH/n1:IntCommonTrEoyAmt | n1:SchH/n1:IntPoolSepAcctEoyAmt | n1:SchH/n1:IntMasterTrEoyAmt | n1:SchH/n1:Int10312InvstEoyAmt | n1:SchH/n1:GainLossComTrustAmt | n1:SchH/n1:GainLossPoolSepAmt | n1:SchH/n1:GainLossMasterTrAmt | n1:SchH/n1:GainLoss10312InvstAmt ) !=0 and (not(n1:SchD) or n1:SchD/n1:DfeP1 [ not (n1:EntityName and n1:SponsName and n1:PlanEIN and n1:PlanPN and n1:EntityCode and n1:PlanIntEoyAmt)] )

# Edit Test Requirements - 2015

TEST: P-202B Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

(Fail when Schedule D not attached or when present and no data provided for DFE-P2-PLAN-NAME or DFE-P2-PLAN-SPONS-NAME or DFE-P2-PLAN-EIN or DFE-P2-PLAN-PN) and (sum of INT-COMMON-TR-BOY-AMT, INT-POOL-SEP-ACCT-BOY-AMT, INT-MASTER-TR-BOY-AMT, INT-103-12-INVST-BOY-AMT, INT-COMMON-TR-EOY-AMT, INT-POOL-SEP-ACCT-EOY-AMT, INT-MASTER-TR-EOY-AMT, INT-103-12-INVST-EOY-AMT, GAIN-LOSS-COM-TRUST-AMT, GAIN-LOSS-POOL-SEP-AMT, GAIN-LOSS-MASTER-TR-AMT, plus GAIN-LOSS-103-12-INVST-AMT contains an amount and (TYPE-DFE-PLAN-ENTITY-CD contains a value.))

Bypasses

C P R X

Explanation

Fail if Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE.

Acknowledgment Error Message

Error: Schedule D Part II is missing or incomplete and Schedule H indicates DFE assets or income, and Form 5500 line A indicates a DFE. Review Schedule H Part 1 lines 1c(9)(a)/(b) through 1c(12)(a)/(b) and Schedule H, Part 2 lines 2b(6) through 2b (9), review your response to Form 5500 Line A and/or complete Schedule D Part II.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and sum( n1:SchH/n1:IntCommonTrBoyAmt | n1:SchH/n1:IntPoolSepAcctBoyAmt | n1:SchH/n1:IntMasterTrBoyAmt | n1:SchH/n1:Int10312InvstBoyAmt | n1:SchH/n1:IntCommonTrEoyAmt | n1:SchH/n1:IntPoolSepAcctEoyAmt | n1:SchH/n1:IntMasterTrEoyAmt | n1:SchH/n1:Int10312InvstEoyAmt | n1:SchH/n1:GainLossComTrustAmt | n1:SchH/n1:GainLossPoolSepAmt | n1:SchH/n1:GainLossMasterTrAmt | n1:SchH/n1:GainLoss10312InvstAmt ) !=0 and n1:Form5500/n1:TypeDFEPlanEntityCd and (not(n1:SchD) or n1:SchD/n1:DfeP2 [ not (n1:PlanName and n1:SponsName and n1:PlanEIN and n1:PlanPN)])

# Edit Test Requirements - 2015

TEST: P-204 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

When Accountant's Opinion (AO-REPORT-DOC) not attached and any of (TOT-ASSETS-BOY-AMT or TOT-ASSETS-EOY-AMT or TOT-LIABILITIES-BOY-AMT or TOT-LIABILITIES-EOY-AMT or NET-INCOME-AMT) contains an amount, or (ACCTNT-OPINION-TYPE-CD is present)) unless ACCT-OPIN-NOT-ON-FILE-IND contains "1" or "2."

Bypasses

C I J M O P R X

Explanation

If the Accountant's Opinion is not attached, then beginning of year (BOY) and end of year (EOY) total assets (Schedule H, Lines 1f(a) and (b)), liabilities (Schedule H, Lines 1k(a) and 1k(b)), and Net Income (Schedule H, Line 2(k)) must be blank, and the Accountant Opinion Type box(es) (Schedule H, Line 3a(1) - (4)) cannot be checked unless the Accountant Opinion exemption box(es) (Schedule H, Line 3d(1) or (2)) is checked.)

Acknowledgment Error Message

Error: 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.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ = '1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and count( n1:Attachments/n1:AccountantOpinion )=0 and count ( n1:SchH/n1:TotAssetsBoyAmt | n1:SchH/n1:TotAssetsEoyAmt | n1:SchH/n1:TotLiabilitiesBoyAmt | n1:SchH/n1:TotLiabilitiesEoyAmt | n1:SchH/n1:NetIncomeAmt | n1:SchH/n1:AcctntOpinionTypeCd ) >0 and not( n1:SchH/n1:AcctOpinNotOnFileInd )

# Edit Test Requirements - 2015

TEST: P-205 Baseline Date 2009-01-01

Severity: WARNING Agency DOL

Specification
Accountant's Opinion (AO-REPORT-DOC) not attached when ACCT-OPIN-NOT-ON-FILE-IND contains blank

Bypasses
C I J M O P R X

Explanation
If the Accountant's Opinion is not attached, then Schedule H, Line 3d(1) or Line 3d(2) must be checked.

Acknowledgment Error Message
Warning: Accountant's Opinion (Attachments/AccountantOpinion) 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.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/ n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ = '1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/ n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/ n1:BypassX ='1' ) and count ( n1:Attachments/n1:AccountantOpinion )=0 and n1:SchH and not( n1:SchH/ n1:AcctOpinNotOnFileInd )

# Edit Test Requirements - 2015

TEST: P-209 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When FORM-TAX-PRD present and less than FORM-PLAN-YEAR-BEGIN-DATE or FORM-TAX-PRD minus FORM-PLAN-YEAR-BEGIN-DATE is greater than 371 days.

Bypasses
C R X

Explanation
Fail when the Form 5500, Plan Year End date is earlier than the Form 5500, Plan Year Begin date, or when the difference exceeds 371 days.

Acknowledgment Error Message
Error: Form 5500 Plan Year End Date cannot be earlier than the Plan Year Begin Date or the difference cannot exceed 12 months.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and ( days-from-duration( xs:date( n1:Form5500/n1:PlanYearEndDate ) - xs:date( n1:Form5500/n1:PlanYearBeginDate ) ) >371 or days-from-duration( xs:date( n1:Form5500/n1:PlanYearEndDate ) - xs:date( n1:Form5500/n1:PlanYearBeginDate ) ) <0)

# Edit Test Requirements - 2015

TEST: P-209SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When SF-TAX-PRD present and less than SF-PLAN-YEAR-BEGIN-DATE or SF-TAX-PRD minus SF-PLAN-YEAR-BEGIN-DATE is greater than 371 days.

Bypasses
C R

Explanation
Fail when the Form 5500-SF, Plan Year End date is earlier than the Form 5500-SF, Plan Year Begin date, or when the difference exceeds 371 days.

Acknowledgment Error Message
Error: Form 5500-SF Plan Year End Date cannot be earlier than the Plan Year Begin Date or the difference cannot exceed 12 months.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' ) and ( days-from-duration( xs:date( n1:SF/n1:PlanYearEndDate ) - xs:date ( n1:SF/n1:PlanYearBeginDate ) ) >371 or days-from-duration( xs:date( n1:SF/n1:PlanYearEndDate ) - xs:date( n1:SF/n1:PlanYearBeginDate ) ) <0)

# Edit Test Requirements - 2015

TEST: P-210 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
TYPE-PLAN-ENTITY-CD contains blank.

Bypasses
C P R X

Explanation
Fail when the Entity Type on Form 5500, Line A is blank. The Entity Type must be checked.

Acknowledgment Error Message
Error: Entity Type on Form 5500 Line A is blank. Line A must contain an entry.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not( n1:Form5500/n1:TypePlanEntityCd )

# Edit Test Requirements - 2015

TEST: P-210SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PLAN-ENTITY-CD contains blank.

Bypasses
C P R

Explanation
Fail when the Entity Type on Form 5500-SF Line A is blank. The Entity Type must be checked.

Acknowledgment Error Message
Error: Entity Type on Form 5500-SF Line A is blank. Line A must contain an entry.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' ) and not( string-length( n1:SF/n1:TypePlanEntityCd ) >0 )

# Edit Test Requirements - 2015

TEST: P-211A Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
TYPE-DFE-PLAN-ENTITY-CD contains blank when TYPE-PLAN-ENTITY-CD contains "4."

Bypasses
C P R X

Explanation
Form 5500, Line A (DFE) was checked, however, type of DFE was blank or invalid.

Acknowledgment Error Message
Error: Form 5500, Line A (DFE) is checked, but a valid DFE code has not been entered. Line A (DFE-Specify) cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:Form5500/n1:TypePlanEntityCd ='4' and not( n1:Form5500/n1:TypeDFEPlanEntityCd )

# Edit Test Requirements - 2015

TEST: P-211B Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
TYPE-DFE-PLAN-ENTITY-CD contains entry and TYPE-PLAN-ENTITY-CD not equal to 4 (DFE).

Bypasses
C P R X

Explanation
Fail when Form 5500, Part I, Line A (DFE-Specify) is not blank, but Form 5500, Line A (DFE) is not checked.

Acknowledgment Error Message
Error: Form 5500, Part I, Line A (DFE-Specify) has an entry, however Form 5500, Line A (DFE) is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:Form5500/n1:TypeDFEPlanEntityCd and not( n1:Form5500/n1:TypePlanEntityCd = '4' )

# Edit Test Requirements - 2015

TEST: P-212 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
If Schedule H present and TYPE-PLAN-ENTITY-CD = 4 and TOT-ASSETS-BOY-AMT and TOT-ASSETS-EOY-AMT and TOT-INCOME-AMT are blank or zero

Bypasses
C P R X

Explanation
Fail when Form 5500, Line A (DFE) is checked, but neither Schedule H, BOY Total Assets (Line 1f) nor EOY Total Assets (Line 1f) nor Total Income (Line 2d) indicate an amount.

Acknowledgment Error Message
Error: Form 5500, Line A indicates a DFE, but neither Schedule H Begin Of Year (BOY) Total Assets (Line 1f) nor End Of Year (EOY) Total Assets (Line 1f) nor Total Income (Line 2d) indicate an amount.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:Form5500/n1:TypePlanEntityCd = '4' and count( n1:SchH ) > 0 and not( n1:SchH/n1:TotAssetsBoyAmt !=0 or n1:SchH/n1:TotAssetsEoyAmt !=0 or n1:SchH/n1:TotIncomeAmt !=0 )

# Edit Test Requirements - 2015

TEST: P-212A Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
TYPE-PLAN-ENTITY-CD contains "4" and Schedule H not attached.

Bypasses
C P R X

Explanation
If Form 5500, Line A (DFE) is checked, a Schedule H must be attached.

Acknowledgment Error Message
Error: Schedule H must be provided when Form 5500, Line A (DFE) is checked.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:Form5500/n1:TypePlanEntityCd = '4' and not( n1:SchH )

# Edit Test Requirements - 2015

TEST: P-212B Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
TYPE-PLAN-ENTITY-CD contains "4" and Schedule D not attached.

Bypasses
C P R X

Explanation
If Form 5500, Line A (DFE) is checked, a Schedule D must be attached.

Acknowledgment Error Message
Error: Schedule D must be provided when Form 5500, Line A (DFE) is checked.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:Form5500/n1:TypePlanEntityCd = '4' and not( n1:SchD)

# Edit Test Requirements - 2015

TEST: P-214 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
TYPE-DFE-PLAN-ENTITY-CD Contains "E" or "G" and Accountant's Opinion (AO-REPORT-DOC) is not attached.

Bypasses
C M O P R X

Explanation
Accountant's Opinion must be attached when Form 5500, Line A (DFE-Specify) equals "E" (103-12IE) or "G" (GIA).

Acknowledgment Error Message
Error: Accountant's Opinion with Financial Information must be attached when Form 5500, Line A (DFE-Specify) contains "E" (103-12IE) or "G" (GIA).

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and ( n1:Form5500/n1:TypeDFEPlanEntityCd = 'E' or n1:Form5500/n1:TypeDFEPlanEntityCd = 'G' ) and count( n1:Attachments/n1:AccountantOpinion )=0

# Edit Test Requirements - 2015

TEST: P-215 Baseline Date 2009-01-01

Severity: WARNING Agency DOL

Specification

FINAL-FILING-IND = "1" unless ((BYPASS-T equals "1" or (FUNDING-SEC412-IND equals "1" and BENEFIT-SEC412-IND equals "1" and TOT-ACT-RTD-SEP-BENEF-CNT equals zero) (blank does not equal zero) or (TYPE-PENSION-BNFT-CODE contains "1H".))

Bypasses

C P R X Z

Explanation

Fail when Form 5500, Line B (Final Return) is checked, unless "termination" criteria (Bypass-T) is set or (Form 5500 Lines, 9a(2) and 9b(2) are checked and line 6f equal zero) or (Form 5500, Line 8a contains "1H").

Acknowledgment Error Message

Warning: Form 5500, Line B (Final Return/Report) is checked, however the criteria for termination have not been met. Review the instructions for filing a final return.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ = '1' ) and not( ../n1:Bypass/n1:BypassT ='1') and n1:Form5500/n1:FinalFilingInd ='1' and not( n1:Form5500/n1:FundingArrangement/n1:CdSection412Ind ='1' and n1:Form5500/n1:BenefitArrangement/n1:CdSection412Ind ='1' and n1:Form5500/n1:TotActRtdSepBenefCnt =0 ) and not( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [ contains( . , '1H')] )

# Edit Test Requirements - 2015

TEST: P-215SF Baseline Date 2009-01-01

Severity: WARNING Agency DOL

Specification
SF-FINAL-FILING-IND = '1' unless BYPASS-T equals '1'.

Bypasses
C P R X

Explanation
Fail when the Form 5500-SF, Line B (Final Return) is checked, unless "termination criteria" (BypassT) is set.

Acknowledgment Error Message
Warning: Form 5500-SF, Line B (Final Return/Report) is checked, however the criteria for termination have not been met. Review the instructions for filing a final return.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not ( ../n1:Bypass/n1:BypassT ='1') and n1:SF/n1:FinalFilingInd ='1'

# Edit Test Requirements - 2015

TEST: P-217 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

When SPONS-DFE-PN is between 001 and 500 and TYPE-PENSION-BNFT-CODE is blank or contains an entry other than "1A", "1B", "1C", "1D", "1E", "1F", "1H", "1I", "2A", "2B", "2C", "2D", "2E", "2F", "2G", "2H", "2I", "2J", "2K", "2L", "2M", "2N", "2O", "2P", "2Q", "2R", "2S", "2T","3B", "3C", "3D", "3E", "3F", "3H", "3I", or "3J".

Bypasses

C R X Z

Explanation

Fail when pension benefit code(s) provided on Form 5500, Line 8a are missing or invalid and the Plan Number is less than 501.

Acknowledgment Error Message

Error: Form 5500, Line 8a (Plan Characteristic Codes) cannot be missing or invalid when the Plan Number (Line 1b) is less than 501. Refer to the Form 5500 instructions for a complete list of valid Pension Benefit Codes.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and number( n1:Form5500/n1:SponsDfePlanNum )< 501 and ( count ( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [not (contains ('1A 1B 1C 1D 1E 1F 1H 1I 2A 2B 2C 2D 2E 2F 2G 2H 2I 2J 2K 2L 2M 2N 2O 2P 2Q 2R 2S 2T 3B 3C 3D 3E 3F 3H 3I 3J ', . ) ) ] ) >0 or count ( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode ) = 0)

# Edit Test Requirements - 2015

TEST: P-217SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When SF-PLAN-NUM is between 001 and 500 and SF-TYPE-PENSION-BNFT-CODE is blank or contains an entry other than "1A", "1B", "1C", "1D", "1E", "1F", "1H", "1I", "2A", "2B", "2C", "2D", "2E", "2F", "2G", "2H", "2J", "2K", "2L", "2M", "2N", "2R", "2S", "2T","3B", "3C","3D", "3E", "3F", "3H", or "3J"

Bypasses
C R

Explanation
Fail when pension benefit code(s) provided on Form 5500-SF, Line 9a are missing or invalid and the Plan Number is less than 501.

Acknowledgment Error Message
Error: Form 5500-SF, Line 9a (Plan Characteristic Codes) cannot be missing or invalid when the Plan Number (Line 1b) is less than 501. Refer to the instructions for a complete list of valid Pension Benefit Codes.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' ) and number( n1:SF/n1:SponsorPlanNum )< 501 and ( count ( n1:SF/n1:PensionCodeTable/n1:TypePensionBnftCode [not (contains ('1A 1B 1C 1D 1E 1F 1H 1I 2A 2B 2C 2D 2E 2F 2G 2H 2J 2K 2L 2M 2N 2R 2S 2T 3B 3C 3D 3E 3F 3H 3J', . ) ) ] ) >0 or count ( n1:SF/n1:PensionCodeTable/n1:TypePensionBnftCode ) = 0)

# Edit Test Requirements - 2015

TEST: P-219 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
PLAN-EFF-DATE contains blank.

Bypasses
C P R X Z

Explanation
Fail when the plan effective date on Form 5500, Line 1c is blank.

Acknowledgment Error Message
Error: Plan effective date on Form 5500, Line 1c cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( n1:Form5500/n1:PlanEffDate )

# Edit Test Requirements - 2015

TEST: P-219SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PLAN-EFF-DATE contains blank.

Bypasses
C P R

Explanation
Fail when the plan effective date on Form 5500-SF, Line 1c is blank.

Acknowledgment Error Message
Error: Plan effective date on Form 5500-SF, Line 1c cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' ) and not( exists( n1:SF/n1:PlanEffDate ) )

# Edit Test Requirements - 2015

TEST: P-226 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
ADMIN-EIN contains blank unless ADMIN-NAME-SAME-AS-SPONSOR-IND=1.

Bypasses
C P R X Z

Explanation
Fail when the Plan Administrator's EIN on Form 5500, Part II, Line 3b, is blank unless "Same as Plan Sponsor" is selected.

Acknowledgment Error Message
Error: The Plan Administrator's EIN on Form 5500, Part II, Line 3b cannot be blank. If the Plan Administrator's Name is the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( n1:Form5500/n1:Administrator/n1:EIN ) and not(n1:Form5500/n1:Administrator/n1:NameSameAsSponsorInd='1')

# Edit Test Requirements - 2015

TEST: P-226SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-ADMIN-EIN contains blank unless SF-ADMIN-NAME-SAME-AS-SPONSOR-IND=1.

Bypasses
C P R X

Explanation
Fail when the Plan Administrator's EIN on Form 5500-SF, Part II, Line 3b is blank unless "Same as Plan Sponsor" is selected.

Acknowledgment Error Message
Error: The Plan Administrator's EIN on Form 5500-SF, Part II, Line 3b cannot be blank. If the Plan Administrator's Name is the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX = '1' ) and not( exists( n1:SF/n1:Administrator/n1:EIN ) ) and not(n1:SF/n1:Administrator/n1:NameSameAsSponsorInd='1' )

# Edit Test Requirements - 2015

TEST: P-227 Baseline Date 2009-01-01

Severity: STOP Agency DOL

Specification
ADMIN-SIGNATURE-IND = '0' indicating missing or invalid Plan Administrator signature unless E-SIGNATURE-IND = '1'.

Bypasses
C G X Z

Explanation
The Plan Administrator's USERID and PIN must be present and valid.

Acknowledgment Error Message
Stop: The Plan Administrator's USERID and PIN are missing or invalid. The filing must contain this valid information.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( ../n1:AuthInds/n1:AdminSignatureValidInd ='1' or ../n1:AuthInds/n1:ESignatureValidInd='1')

# Edit Test Requirements - 2015

TEST: P-227SF Baseline Date 2009-01-01

Severity: STOP Agency DOL

Specification
ADMIN-SIGNATURE-IND = '0' indicating missing or invalid Plan Administrator signature unless E-SIGNATURE-IND = '1'.

Bypasses
C P X Z

Explanation
The Plan Administrator's USERID and PIN must be present and valid.

Acknowledgment Error Message
Stop: The Plan Administrator's USERID and PIN are missing or invalid. The filing must contain this valid information.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX = '1' or ../n1:Bypass/n1:BypassZ = '1' ) and not ( ../n1:AuthInds/n1:AdminSignatureValidInd ='1' or ../n1:AuthInds/n1:ESignatureValidInd='1')

# Edit Test Requirements - 2015

TEST: P-227A Baseline Date 2012-01-01

Severity: STOP Agency DOL

Specification
Fail when (DFE-SIGNATURE-IND = '0' and ADMIN-SIGNATURE-IND = '0') and ((TYPE-DFE-PLAN-ENTITY-CD contains "G") or (TYPE-DFE-PLAN-ENTITY-CD contains "C", "E", "M", or "P" and TYPE-PENSION-BNFT-CODE is blank and TYPE-WELFARE-BNFT-CODE is blank)) unless E-SIGNATURE-IND = '1'.

Bypasses
C X

Explanation
The Plan Administrator's and/or DFE's USERID and PIN must be present and valid if filing as a DFE.

Acknowledgment Error Message
Stop: You have identified your filing as a DFE on Form 5500, Part I, Line A (DFE specify). The Plan Administrator's and/or DFE USERID and PIN are missing or invalid. The filing must contain this valid information.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassX ='1' ) and (n1:Form5500/n1:TypeDFEPlanEntityCd='G' or ((n1:Form5500/n1:TypeDFEPlanEntityCd='C' or n1:Form5500/n1:TypeDFEPlanEntityCd='E' or n1:Form5500/n1:TypeDFEPlanEntityCd='M' or n1:Form5500/n1:TypeDFEPlanEntityCd='P') and not(n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode) and not(n1:Form5500/n1:WelfareCodeTable/n1:TypeWelfareBnftCode))) and not( ../n1:AuthInds/n1:AdminSignatureValidInd='1' or ../n1:AuthInds/n1:DfeSignatureValidInd='1' or ../n1:AuthInds/n1:ESignatureValidInd='1')

# Edit Test Requirements - 2015

TEST: P-230 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOT-PARTCP-BOY-CNT greater than 120 and Schedule H not attached.

Bypasses
C I J P R X Z

Explanation
Fail when Schedule H is not provided and Form 5500, Line 5 (number of participants at the beginning of the plan year) exceeds 120.

Acknowledgment Error Message
Error: Schedule H must be provided when Form 5500, Line 5 exceeds 120.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:Form5500/n1:TotPartcpBoyCnt > 120 and not( n1:SchH )

# Edit Test Requirements - 2015

TEST: P-230SF Baseline Date 2009-01-01

Severity: STOP Agency DOL

Specification
SF-TOT-PARTCP-BOY-CNT greater than 120 unless SF-PLAN-ENTITY-CD = '4'.

Bypasses
C R

Explanation
Fail when Form 5500-SF is provided and Line 5a (the number of participants at the beginning of the plan year) exceeds 120.

Acknowledgment Error Message
Stop: Form 5500-SF cannot be submitted when Form 5500-SF, Line 5a exceeds 120. A Form 5500 must be submitted.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' ) and n1:SF/n1:TotPartcpBoyCnt > 120 and not(n1:SF/n1:TypePlanEntityCd='4')

# Edit Test Requirements - 2015

TEST: P-231 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When SUBTL-ACT-RTD-SEP-CNT blank or not equal to (TOT-ACTIVE-PARTCP-CNT plus RTD-SEP-PARTCP-RCVG-CNT plus RTD-SEP-PARTCP-FUT-CNT).

Bypasses
C P R X Z

Explanation
Fail when Form 5500, Line 6d is blank or does not equal the sum of Lines 6a(2), 6b, and 6c.

Acknowledgment Error Message
Error: Form 5500, Line 6d is blank or does not equal the sum of Lines 6a(2), 6b, and 6c.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (not( n1:Form5500/n1:SubtlActRtdSepCnt ) or not(sum( n1:Form5500/n1:SubtlActRtdSepCnt ) = sum( n1:Form5500/n1:TotActivePartcpCnt | n1:Form5500/n1:RtdSepPartcpRcvgCnt | n1:Form5500/n1:RtdSepPartcpFutCnt )) )

# Edit Test Requirements - 2015

TEST: P-232 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOT-ACT-RTD-SEP-BENEF-CNT blank or not equal to (SUBTL-ACT-RTD-SEP-CNT plus BENEF-RCVG-BNFT-CNT).

Bypasses
C G P R W X Z

Explanation
Fail when Form 5500, Line 6f is blank or does not equal the sum of Lines 6d and 6e.

Acknowledgment Error Message
Error: Form 5500, Line 6f is blank or does not equal the sum of Lines 6d and 6e.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:Form5500/n1:TotActRtdSepBenefCnt = sum( n1:Form5500/n1:SubtlActRtdSepCnt | n1:Form5500/n1:BenefRcvgBnftCnt ) )

# Edit Test Requirements - 2015

TEST: P-234 Baseline Date 2009-01-01

Severity: WARNING Agency DOL

Specification

When either FUNDING-TRUST-IND or BENEFIT-TRUST-IND is checked, and ((TOT-ASSETS-BOY-AMT and TOT-ASSETS-EOY-AMT and TOT-INCOME-AMT are blank) or (SMALL-TOT-ASSETS-BOY-AMT and SMALL-TOT-ASSETS-EOY-AMT and SMALL-TOT-INCOME-AMT are blank)), unless INITIAL-FILING-IND is checked or "3D" is present in TYPE-PENSION-BNFT-CODE.

Bypasses

C P R X Z

Explanation

Fail when a Trust is indicated on Form 5500, Line 9a(3) or 9b(3), and no amount is indicated in either Schedule H, Line 1f BOY or EOY total assets or Line 2d total income, or Schedule I, Line 1a BOY or EOY total assets or Line 2d total income, unless Form 5500, Line B (first return/report) is checked or “3D” is entered in pension benefit code.

Acknowledgment Error Message

Warning: Form 5500, Line 9a(3) or 9b(3) indicates that this filing has assets in a Trust. However, no amount is indicated in either Schedule H, Line 1f, BOY or EOY total assets, or Line 2d, total income, or Schedule I, Line 1a, BOY or EOY total assets, or Line 2d, total income. An amount must be indicated.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:Form5500/n1:FundingArrangement/n1:TrustInd = '1' or n1:Form5500/n1:BenefitArrangement/n1:TrustInd = '1' ) and ( ( n1:SchH and not( n1:SchH/n1:TotAssetsBoyAmt ) and not( n1:SchH/n1:TotAssetsEoyAmt ) and not( n1:SchH/n1:TotIncomeAmt ) ) or ( n1:SchI and not( n1:SchI/n1:TotAssetsBoyAmt ) and not( n1:SchI/n1:TotAssetsEoyAmt ) and not( n1:SchI/n1:TotIncomeAmt ) ) ) and not( n1:Form5500/n1:InitialFilingInd = '1' ) and not(n1:Form5500/n1:PensionCodeTable/

n1:TypePensionBnftCode[contains(.,'3D')])

# Edit Test Requirements - 2015

TEST: P-235 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

(FUNDING-GEN-ASSET-IND is checked and FUNDING-INSURANCE-IND is not checked and FUNDING-SEC412-IND is not checked and FUNDING-TRUST-IND is not checked) and (BENEFIT-GEN-ASSET-IND is checked and BENEFIT-INSURANCE-IND is not checked, and BENEFIT-SEC412-IND is not checked and BENEFIT-TRUST-IND is not checked), and ((TOT-ASSETS-BOY-AMT, or TOT-ASSETS-EOY-AMT, or TOT-INCOME-AMT is not equal to zero) or (SMALL-TOT-ASSETS-BOY-AMT, or SMALL-TOT-ASSETS-EOY-AMT, or SMALL-TOT-INCOME-AMT is not equal to zero)).

Bypasses

C P R X Z

Explanation

Fail when General Asset is indicated on Part II of Form 5500, Line 9a(4) and 9b(4), and BOY or EOY total assets or total income for small or large plans is not equal to zero.

Acknowledgment Error Message

Error: Part II of Form 5500, Lines 9a(4) and 9b(4) (General Assets) have been checked indicating that the plan has no assets. However, the attached Schedule H or I indicates financial information on Part (s) I and/or II.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:Form5500/n1:FundingArrangement/n1:GeneralAssetInd = '1' and n1:Form5500/n1:BenefitArrangement/n1:GeneralAssetInd = '1' and not ( n1:Form5500/n1:BenefitArrangement/n1:CdSection412Ind ='1' or n1:Form5500/n1:BenefitArrangement/n1:InsuranceInd ='1' or n1:Form5500/n1:BenefitArrangement/n1:TrustInd ='1' or n1:Form5500/n1:FundingArrangement/n1:CdSection412Ind ='1' or n1:Form5500/n1:FundingArrangement/n1:InsuranceInd ='1' or n1:Form5500/n1:FundingArrangement/n1:TrustInd ='1' ) and ( n1:SchH/n1:TotAssetsBoyAmt != 0 or n1:SchH/n1:TotAssetsEoyAmt != 0 or n1:SchH/n1:TotIncomeAmt != 0 or n1:SchI/n1:TotAssetsBoyAmt != 0 or n1:SchI/n1:TotAssetsEoyAmt != 0 or n1:SchI/n1:TotIncomeAmt != 0 )

# Edit Test Requirements - 2015

TEST: P-236 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
FUNDING-INSURANCE-IND is unchecked and FUNDING-SEC412-IND is unchecked and (INT-POOL-SEP-ACCT-BOY-AMT is present or INT-POOL-SEP-ACCT-EOY-AMT is present).

Bypasses
C J P R X Z

Explanation
If Schedule H, Line 1c(10) BOY or EOY Pooled-Separate Account assets are present, then Form 5500, Line 9a(1) and/or Line 9a(2) must be checked.

Acknowledgment Error Message
Error: Form 5500, Line 9a(1) and/or Line 9a(2) must be checked, when Schedule H Line 1c(10)(a) or Line 1c(10)(b) indicates an amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:Form5500/n1:FundingArrangement/n1:InsuranceInd = '1' or n1:Form5500/n1:FundingArrangement/n1:CdSection412Ind = '1' ) and ( n1:SchH/n1:IntPoolSepAcctBoyAmt > 0 or n1:SchH/n1:IntPoolSepAcctEoyAmt > 0 )

# Edit Test Requirements - 2015

TEST: P-237 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
NUM-SCH-A-ATTACHED-CNT must be equal to the number of Schedule(s) A attached.

Bypasses
C N P R X

Explanation
Fail when Form 5500, Line 10b(3) the filer's count of Schedule(s) A is not equal to the number of Schedule(s) A attached.

Acknowledgment Error Message
Error: Form 5500, Line 10b(3) does not equal the number of Schedule(s) A attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and not( sum( n1:Form5500/n1:NumSchAAttachedCnt ) = count( n1:SchA ) )

# Edit Test Requirements - 2015

TEST: P-240 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When SCH-A-PLAN-NUM present and not equal to SPONS-DFE-PN.

Bypasses
C O P R X

Explanation
Fail when Schedule(s) A, Line B Plan Number is not equal to the Plan Number on Form 5500, Line 1(b).

Acknowledgment Error Message
Error: The plan number on Schedule(s) A does not match the Plan Number on Form 5500, Part II, Line 1b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and ( n1:SchA/n1:PlanNum != n1:Form5500/n1:SponsDfePlanNum )

# Edit Test Requirements - 2015

TEST: P-241 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When SCH-A-EIN present and not equal to SPONS-DFE-EIN.

Bypasses
C O P R X

Explanation
Fail when Schedule(s) A, Line D is not equal to the EIN on Form 5500, Part II, Line 2b.

Acknowledgment Error Message
Error: The EIN on Schedule(s) A does not match the EIN on Form 5500, Part II, Line 2b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and ( n1:SchA/n1:EIN != n1:Form5500/n1:SponsorDfe/n1:EIN )

# Edit Test Requirements - 2015

TEST: P-246 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
If PROVIDER-TERM-NAME blank and PROVIDER-TERM-EIN, PROVIDER-TERM-POSITION, or PROVIDER-TERM-TEXT is present.

Bypasses
C J M O P R X

Explanation
Part III of Schedule C, the Name of the terminated service provider must be indicated if an EIN, Position, or an Explanation for termination is provided.

Acknowledgment Error Message
Error: An EIN, Position, or an Explanation for termination is provided on Part III of Schedule C, but the name of the terminated service provider is not indicated.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchC/n1:ProviderTerm [ not(string-length( n1:Name )>0) and ( n1:EIN or string-length( n1:Position ) > 0 or string-length( n1:Text ) > 0) ]

# Edit Test Requirements - 2015

TEST: P-247 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
If PROVIDER-TERM-EIN blank and PROVIDER-TERM-NAME, PROVIDER-TERM-POSITION, or PROVIDER-TERM-TEXT is present.

Bypasses
C J M O P R X

Explanation
Part III of Schedule C, the EIN of the terminated service provider must be indicated if a Name, Position, or an Explanation for termination is provided.

Acknowledgment Error Message
Error: A Name, Position, or an Explanation for termination is provided on Part III of Schedule C, but the EIN of the terminated service provider is not indicated. Social Security Numbers are not acceptable.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchC/n1:ProviderTerm [ not( n1:EIN ) and ( string-length( n1:Name ) > 0 or string-length( n1:Position ) > 0 or string-length( n1:Text ) > 0) ]

# Edit Test Requirements - 2015

TEST: P-252 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
DFE-P1-ENTITY-NAME contains blank and DFE-P1-SPONS-NAME, DFE-P1-PLAN-EIN, DFE-P1-PLAN-PN, DFE-P1-ENTITY-CODE, or DFE-P1-PLAN-INT-EOY-AMT is present.

Bypasses
C P R X

Explanation
If the Name of Plan/Entity Name, EIN/PN, Entity Code, or Plan's Interest Amount are present, then the Plan/Entity Name in Part I(a) of Schedule D must be indicated.

Acknowledgment Error Message
Error: At least one line item on Schedule D Part I has information provided, but for one or more entries the Plan/Entity Name (a) is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchD/n1:DfeP1 [ string-length( n1:EntityName ) = 0 and ( string-length( n1:SponsName ) > 0 or n1:PlanEIN or n1:PlanPN or string-length( n1:EntityCode ) > 0 or n1:PlanIntEoyAmt )]

# Edit Test Requirements - 2015

TEST: P-253 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
DFE-P1-SPONS-NAME contains blank and DFE-P1-ENTITY-NAME, DFE-P1-PLAN-EIN, DFE-P1-PLAN-PN, DFE-P1-ENTITY-CODE, or DFE-P1-PLAN-INT-EOY-AMT is present.

Bypasses
C P R X

Explanation
If the Plan/Entity Name, EIN/PN, Entity Code, or Plan's Interest Amount are present, then the Name of Plan/Sponsor Name in Part I(b) of Schedule D must be indicated.

Acknowledgment Error Message
Error: At least one line item on Schedule D Part I has information provided, but for one or more entries the Sponsor Name (b) is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchD/n1:DfeP1 [ string-length( n1:SponsName ) = 0 and ( string-length( n1:EntityName ) > 0 or n1:PlanEIN or n1:PlanPN or string-length( n1:EntityCode ) > 0 or n1:PlanIntEoyAmt )]

# Edit Test Requirements - 2015

TEST: P-254 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
DFE-P1-PLAN-EIN or DFE-P1-PLAN-PN contains blank and DFE-P1-ENTITY-NAME, DFE-P1-SPONS-NAME, DFE-P1-ENTITY-CODE, or DFE-P1-PLAN-INT-EOY-AMT is present.

Bypasses
C P R X

Explanation
If Plan/Entity Name, Name of Plan/Sponsor Name, Entity Code, or Plan's Interest Amount are present, then the EIN/PN in Part I(c) of Schedule D must be present and valid.

Acknowledgment Error Message
Error: At least one line item on Schedule D Part I has information provided, but for one or more entries either the EIN or PN (c) is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchD/n1:DfeP1 [ (not( n1:PlanEIN ) or not( n1:PlanPN)) and ( string-length( n1:EntityName ) > 0 or string-length( n1:SponsName ) > 0 or string-length( n1:EntityCode ) > 0 or n1:PlanIntEoyAmt )]

# Edit Test Requirements - 2015

TEST: P-255 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
DFE-P1-ENTITY-CODE contains blank and DFE-P1-ENTITY-NAME, DFE-P1-SPONS-NAME, DFE-P1-PLAN-EIN, DFE-P1-PLAN-PN, or DFE-P1-PLAN-INT-EOY-AMT is present.

Bypasses
C P R X

Explanation
If Plan/Entity Name, Name of Plan/Sponsor Name, EIN/PN, or Plan's Interest Amount are present, then the Entity Code in Part I(d) of Schedule D must be present and valid.

Acknowledgment Error Message
Error: At least one Line item on Schedule D Part I has information provided, but for one or more entries the Entity Code (d) is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchD/n1:DfeP1 [ not(string-length( n1:EntityCode ) > 0 ) and ( string-length( n1:EntityName ) > 0 or string-length( n1:SponsName ) > 0 or n1:PlanEIN or n1:PlanPN or n1:PlanIntEoyAmt )]

# Edit Test Requirements - 2015

TEST: P-256 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
DFE-P1-PLAN-INT-EOY-AMT contains blank and DFE-P1-ENTITY-NAME, DFE-P1-SPONS-NAME, DFE-P1-PLAN-EIN, DFE-P1-PLAN-PN, or DFE-P1-ENTITY-CODE is present.

Bypasses
C P R X

Explanation
If Plan/Entity Name, Name of Plan/Sponsor Name, EIN/PN, or Entity Code are present, then the Dollar Value of Interest at EOY in Part I(e) of Schedule D must be indicated.

Acknowledgment Error Message
Error: At least one Line item on Schedule D Part I has information provided, but for one or more entries the Dollar Value of Interest (e) is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchD/n1:DfeP1 [ not( n1:PlanIntEoyAmt ) and ( string-length( n1:SponsName ) > 0 or n1:PlanEIN or n1:PlanPN or string-length( n1:EntityCode ) > 0 or string-length( n1:EntityName ) > 0 )]

# Edit Test Requirements - 2015

TEST: P-265 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When FUNDING-INSURANCE-IND and BENEFIT-INSURANCE-IND are not checked and (INS-CO-GEN-ACCT-BOY-AMT or INS-CO-GEN-ACCT-EOY-AMT is present).

Bypasses
C J P R X Z

Explanation
If Schedule H, Line 1c(14)(a) BOY or 1c(14)(b) EOY Value of Funds Held in Insurance Company General Account is present, then Form 5500 Line 9a(1) and/or 9b(1) must be checked.

Acknowledgment Error Message
Error: Form 5500, Line 9a(1) and/or Line 9b(1) must be checked when Schedule H Line 1c(14)(a) or Line 1c(14)(b) indicates an amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:Form5500/n1:FundingArrangement/n1:InsuranceInd = '1' or n1:Form5500/n1:BenefitArrangement/n1:InsuranceInd = '1' ) and ( n1:SchH/n1:InsCoGenAcctBoyAmt | n1:SchH/n1:InsCoGenAcctEoyAmt )

# Edit Test Requirements - 2015

TEST: P-266 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

TOT-ASSETS-BOY-AMT not equal to the sum of (NON-INT-BEAR-CASH-BOY-AMT, EMPLR-CONTRIB-BOY-AMT, PARTCP-CONTRIB-BOY-AMT, OTHER-RECEIVABLES-BOY-AMT, INT-BEAR-CASH-BOY-AMT, GOVT-SEC-BOY-AMT, CORP-DEBT-PREFERRED-BOY-AMT, CORP-DEBT-OTHER-BOY-AMT, PREF-STOCK-BOY-AMT, COMMON-STOCK-BOY-AMT, JOINT-VENTURE-BOY-AMT, REAL-ESTATE-BOY-AMT, OTHER-LOANS-BOY-AMT, PARTCP-LOANS-BOY-AMT, INT-COMMON-TR-BOY-AMT, INT-POOL-SEP-ACCT-BOY-AMT, INT-MASTER-TR-BOY-AMT, INT-103-12-INVST-BOY-AMT, INT-REG-INVST-CO-BOY-AMT, INS-CO-GEN-ACCT-BOY-AMT, OTH-INVST-BOY-AMT, EMPLR-SEC-BOY-AMT, EMPLR-PROP-BOY-AMT, plus BLDGS-USED-BOY-AMT)

Bypasses

C J P R X

Explanation

Fail when the Total Assets BOY amount on Schedule H, Line 1f(a) does not equal the sum of Lines 1a (a) through 1e(a).

Acknowledgment Error Message

Error: The Total Assets Beginning of Year Amount on Schedule H Line 1f(a) must equal the sum of Lines 1a(a) through 1e(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:TotAssetsBoyAmt ) = sum( n1:SchH/n1:NonIntBearCashBoyAmt | n1:SchH/n1:EmplrContribBoyAmt | n1:SchH/n1:PartcpContribBoyAmt | n1:SchH/n1:OtherReceivablesBoyAmt | n1:SchH/n1:IntBearCashBoyAmt | n1:SchH/n1:GovtSecBoyAmt | n1:SchH/n1:CorpDebtPreferredBoyAmt | n1:SchH/n1:CorpDebtOtherBoyAmt | n1:SchH/n1:PrefStockBoyAmt | n1:SchH/n1:CommonStockBoyAmt | n1:SchH/n1:JointVentureBoyAmt | n1:SchH/n1:RealEstateBoyAmt | n1:SchH/n1:OtherLoansBoyAmt | n1:SchH/n1:PartcpLoansBoyAmt | n1:SchH/n1:IntCommonTrBoyAmt | n1:SchH/n1:IntPoolSepAcctBoyAmt | n1:SchH/n1:IntMasterTrBoyAmt | n1:SchH/n1:Int10312InvstBoyAmt | n1:SchH/n1:IntRegInvstCoBoyAmt | n1:SchH/n1:InsCoGenAcctBoyAmt | n1:SchH/n1:OthInvstBoyAmt | n1:SchH/n1:EmplrSecBoyAmt | n1:SchH/n1:EmplrPropBoyAmt | n1:SchH/n1:BldgsUsedBoyAmt ))

# Edit Test Requirements - 2015

TEST: P-267 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOT-LIABILITIES-BOY-AMT not equal to the sum of (BNFTS-PAYABLE-BOY-AMT, OPRTNG-PAYABLE-BOY-AMT, ACQUIS-INDBT-BOY-AMT, plus OTHER-LIAB-BOY-AMT)

Bypasses
C J P R X

Explanation
Fail when the Total Liabilities BOY amount on Schedule H, line 1k(a) does not equal the sum of Lines 1g(a) through 1j(a).

Acknowledgment Error Message
Error: The Total Liabilities Beginning of Year amount on Schedule H Line 1k(a) must equal the sum of Lines 1g(a) through 1j(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:TotLiabilitiesBoyAmt ) = sum( n1:SchH/n1:BnftsPayableBoyAmt | n1:SchH/n1:OprtngPayableBoyAmt | n1:SchH/n1:AcquisIndbtBoyAmt | n1:SchH/n1:OtherLiabBoyAmt ))

# Edit Test Requirements - 2015

TEST: P-268 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When NET-ASSETS-BOY-AMT not equal to the sum of TOT-ASSETS-BOY-AMT minus TOT-LIABILITIES-BOY-AMT

Bypasses
C J P R X

Explanation
Fail when the Net Assets Beginning of Year amount on Schedule H, Line 1l(a) does not equal Line 1f (a) total assets BOY minus Line 1k(a) total liabilities BOY.

Acknowledgment Error Message
Error: The Net Assets Beginning of Year amount on Schedule H, Line 1l(a) must equal 1f(a) minus 1k(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:NetAssetsBoyAmt ) = sum( n1:SchH/n1:TotAssetsBoyAmt ) - sum ( n1:SchH/n1:TotLiabilitiesBoyAmt ) )

# Edit Test Requirements - 2015

TEST: P-270 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When INT-MASTER-TR-EOY-AMT not equal to the sum of (all values in DFE-P1-PLAN-INT-EOY-AMT where DFE-P1-ENTITY-CODE equals "M").

Bypasses
C G J O P R X

Explanation
Fail when the EOY Value of interest in Master Trust accounts on Schedule H, Line 1c(11)(b) is not equal to the total EOY dollar value of interest in column (e) on Schedule D, for all "M" codes reported in column (d) on Schedule D.

Acknowledgment Error Message
Error: The End of Year (EOY) Value of interest in Master Trust accounts on Line 1c(11)(b) of Schedule H must equal the total EOY dollar value of interest in column (e) on Schedule D, for all "M" codes.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and ( sum( n1:SchH/n1:IntMasterTrEoyAmt ) != sum( n1:SchD/n1:DfeP1 [ n1:EntityCode = 'M']/n1:PlanIntEoyAmt ))

# Edit Test Requirements - 2015

TEST: P-271 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When INT-103-12-INVST-EOY-AMT not equal to the sum of (all values in DFE-P1-PLAN-INT-EOY-AMT where DFE-P1-ENTITY-CODE equals "E").

Bypasses
C G J O P R X

Explanation
Fail when the EOY Value of interest in 103-12 investment entities on Schedule H, Line 1c(12)(b) is not equal to the total EOY dollar value of interest in column (e) on Schedule D, for all "E" codes reported in column (d).

Acknowledgment Error Message
Error: The End of Year (EOY) Value of interest in 103-12 investment entities on Line 1c(12)(b) of Schedule H must equal the total EOY dollar value of interest in column (e) on Schedule D, for all "E" codes.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and ( sum( n1:SchH/n1:Int10312InvstEoyAmt ) != sum( n1:SchD/n1:DfeP1 [ n1:EntityCode = 'E']/n1:PlanIntEoyAmt ))

# Edit Test Requirements - 2015

TEST: P-274 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

When TOT-ASSETS-EOY-AMT not equal to the sum of (NON-INT-BEAR-CASH-EOY-AMT, EMPLR-CONTRIB-EOY-AMT, PARTCP-CONTRIB-EOY-AMT, OTHER-RECEIVABLES-EOY-AMT, INT-BEAR-CASH-EOY-AMT, GOVT-SEC-EOY-AMT, CORP-DEBT-PREFERRED-EOY-AMT, CORP-DEBT-OTHER-EOY-AMT, PREF-STOCK-EOY-AMT, COMMON-STOCK-EOY-AMT, JOINT-VENTURE-EOY-AMT, REAL-ESTATE-EOY-AMT, OTHER-LOANS-EOY-AMT, PARTCP-LOANS-EOY-AMT, INT-COMMON-TR-EOY-AMT, INT-POOL-SEP-ACCT-EOY-AMT, INT-MASTER-TR-EOY-AMT, INT-103-12-INVST-EOY-AMT, INT-REG-INVST-CO-EOY-AMT, INS-CO-GEN-ACCT-EOY-AMT, OTH-INVST-EOY-AMT, EMPLR-SEC-EOY-AMT, EMPLR-PROP-EOY-AMT, plus BLDGS-USED-EOY-AMT)

Bypasses

C J P R X

Explanation

Fail when Schedule H, Line 1f(b) Total Assets End of Year amount does not equal the sum of Lines 1a (b) through 1e(b) noninterest-bearing cash, employer receivables, participant receivables, other receivables, interest-bearing cash, U.S. government securities, preferred corporate debt instruments, other corporate debt instruments, preferred corporate stocks, common corporate stocks, partnership/joint venture interests, real estate, other loans to participants, participant loans, interest in common/collective trusts, interest in pooled-separate accounts, interest in master trusts, interest in 103-12 investment entities, interest in registered investment companies, value of funds held in insurance company general accounts, other assets, employer securities, employer real property, and buildings and other property .

Acknowledgment Error Message

Error: Schedule H Line 1f(b) Total Assets End of Year amount must equal the sum of Lines 1a(b) through 1e(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:TotAssetsEoyAmt ) = sum( n1:SchH/n1:NonIntBearCashEoyAmt | n1:SchH/n1:EmplrContribEoyAmt | n1:SchH/n1:PartcpContribEoyAmt | n1:SchH/n1:OtherReceivablesEoyAmt | n1:SchH/n1:IntBearCashEoyAmt | n1:SchH/n1:GovtSecEoyAmt | n1:SchH/n1:CorpDebtPreferredEoyAmt | n1:SchH/n1:CorpDebtOtherEoyAmt | n1:SchH/n1:PrefStockEoyAmt | n1:SchH/n1:CommonStockEoyAmt | n1:SchH/n1:JointVentureEoyAmt | n1:SchH/n1:RealEstateEoyAmt | n1:SchH/n1:OtherLoansEoyAmt | n1:SchH/n1:PartcpLoansEoyAmt | n1:SchH/n1:IntCommonTrEoyAmt | n1:SchH/n1:IntPoolSepAcctEoyAmt | n1:SchH/n1:IntMasterTrEoyAmt | n1:SchH/n1:Int10312InvstEoyAmt | n1:SchH/n1:IntRegInvstCoEoyAmt | n1:SchH/n1:InsCoGenAcctEoyAmt | n1:SchH/n1:OthInvstEoyAmt | n1:SchH/n1:EmplrSecEoyAmt | n1:SchH/n1:EmplrPropEoyAmt | n1:SchH/n1:BldgsUsedEoyAmt ))

# Edit Test Requirements - 2015

TEST: P-276 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOT-LIABILITIES-EOY-AMT not equal to the sum of (BNFTS-PAYABLE-EOY-AMT, OPRTNG-PAYABLE-EOY-AMT, ACQUIS-INDBT-EOY-AMT, plus OTHER-LIAB-EOY-AMT)

Bypasses
C J P R X

Explanation
Fail when the Total Liabilities End of Year amount on Schedule H, Line 1k(b) does not equal the sum of Lines 1g(b) through 1j(b) benefit claims payable, operating payables, acquisition indebtedness, and other liabilities.

Acknowledgment Error Message
Error: The Total Liabilities End of Year amount on Schedule H, Line 1k(b) must equal the sum of Lines 1g(b) through 1j(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:TotLiabilitiesEoyAmt ) = sum( n1:SchH/n1:BnftsPayableEoyAmt | n1:SchH/n1:OprtngPayableEoyAmt | n1:SchH/n1:AcquisIndbtEoyAmt | n1:SchH/n1:OtherLiabEoyAmt ))

# Edit Test Requirements - 2015

TEST: P-277 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When NET-ASSETS-EOY-AMT not equal to (TOT-ASSETS-EOY-AMT minus TOT-LIABILITIES-EOY-AMT).

Bypasses
C J P R X

Explanation
Fail when the Net Assets End of Year Amount on Schedule H, Line 1l(b) does not equal Line 1f(b) total assets minus Line 1k(b) total liabilities.

Acknowledgment Error Message
Error: The Net Assets End of Year Amount on Schedule H Line 1l(b) must equal Lines 1f(b) minus 1k(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:NetAssetsEoyAmt ) = sum( n1:SchH/n1:TotAssetsEoyAmt ) - sum ( n1:SchH/n1:TotLiabilitiesEoyAmt ) )

# Edit Test Requirements - 2015

TEST: P-277A Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
When NET-ASSETS-EOY-AMT not equal to NET-ASSETS-BOY-AMT plus NET-INCOME-AMT plus TOT-TRANSFERS-TO-AMT minus TOT-TRANSFERS-FROM-AMT.

Bypasses
C J P R X

Explanation
Fail when Net Assets End of Year Amount on Schedule H, Line 1l(b) does not equal the sum of Lines 1l (a), 2k(b) and 2l(1)(b) minus 2l(2)(b).

Acknowledgment Error Message
Error: The Net Assets End of Year Amount on Schedule H, Line 1l(b) must equal the sum of Lines 1l(a), 2k(b) and 2l(1)(b) minus 2l(2)(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:NetAssetsEoyAmt ) = sum( n1:SchH/n1:NetAssetsBoyAmt | n1:SchH/n1:NetIncomeAmt | n1:SchH/n1:TotTransfersToAmt ) - sum(n1:SchH/n1:TotTransfersFromAmt))

# Edit Test Requirements - 2015

TEST: P-278 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOT-CONTRIB-AMT not equal to the sum of (EMPLR-CONTRIB-INCOME-AMT, PARTICIPANT-CONTRIB-AMT, OTH-CONTRIB-RCVD-AMT, plus NON-CASH-CONTRIB-BS-AMT)

Bypasses
C J P R X Z

Explanation
Fail when the Total Contribution amount on Schedule H, Line 2a(3)(b) does not equal the sum of Lines 2a(1)(A)a, 2a(1)(B)a, 2a(1)(C)a, and Line 2a(2)(a).

Acknowledgment Error Message
Error: The Total Contribution amount on Schedule H, Line 2a(3)(b) must equal the sum of Lines 2a(1)(A)a, 2a(1)(B)a, 2a(1)(C)a, and Line 2a(2)(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(sum( n1:SchH/n1:TotContribAmt ) = sum( n1:SchH/n1:EmplrContribIncomeAmt | n1:SchH/n1:ParticipantContribAmt | n1:SchH/n1:OthContribRcvdAmt | n1:SchH/n1:NonCashContribBsAmt ))

# Edit Test Requirements - 2015

TEST: P-279 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOTAL-INTEREST-AMT not equal to the sum of (INT-BEAR-CASH-AMT, INT-ON-GOVT-SEC-AMT, INT-ON-CORP-DEBT-AMT, INT-ON-OTH-LOANS-AMT, INT-ON-PARTCP-LOANS-AMT, plus INT-ON-OTH-INVST-AMT)

Bypasses
C J P R X

Explanation
Fail when the Total Interest amount on Schedule H, Line 2b(1)(G)b does not equal the sum of interest on interest-bearing cash, U.S. government securities, corporate debt instruments, loans other than to participants, participant loans, and other interest Lines 2b(1)(A)a through 2b(1)(F)a.

Acknowledgment Error Message
Error: The Total Interest amount on Schedule H, Line 2b(1)(G)b must equal the sum of Lines 2b(1)(A)a through 2b(1)(F)a.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:TotalInterestAmt ) = sum( n1:SchH/n1:IntBearCashAmt | n1:SchH/n1:IntOnGovtSecAmt | n1:SchH/n1:IntOnCorpDebtAmt | n1:SchH/n1:IntOnOthLoansAmt | n1:SchH/n1:IntOnPartcpLoansAmt | n1:SchH/n1:IntOnOthInvstAmt ))

# Edit Test Requirements - 2015

TEST: P-280 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOTAL-DIVIDENDS-AMT not equal to the sum of (DIVND-PREF-STOCK-AMT, DIVND-COMMON-STOCK-AMT, plus REGISTERED-INVST-AMT )

Bypasses
C J P R X

Explanation
Fail when the Total Dividends on Schedule H, Line 2b(2)(D)(b) must equal the sum of Lines 2b(2)(A)(a), 2b(2)(B)(a), and 2b(2)(C)(a).

Acknowledgment Error Message
Error: The Total Dividends amount on Schedule H, Line 2b(2)(D)(b) must equal the sum of Lines 2b(2)(A)(a), 2b(2)(B)(a), and 2b(2)(C)(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:TotalDividendsAmt ) = sum( n1:SchH/n1:DivndPrefStockAmt | n1:SchH/n1:DivndCommonStockAmt | n1:SchH/n1:RegisteredInvstAmt ))

# Edit Test Requirements - 2015

TEST: P-281 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOT-GAIN-LOSS-SALE-AST-AMT not equal to (AGGREGATE-PROCEEDS-AMT minus AGGREGATE-COSTS-AMT).

Bypasses
C J P R X

Explanation
Fail when the Net Gain (Loss) on the sale of assets on Schedule H, Line 2b(4)(C)(b) does not equal to the aggregate proceeds Lines 2b(4)(A)(a) minus the aggregate carrying charge Line 2b(4)(B)(a).

Acknowledgment Error Message
Error: The Net Gain (Loss) on the sale of assets on Schedule H, Line 2b(4)(C)(b) must equal Lines 2b(4)(A)(a) minus 2b(4)(B)(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:TotGainLossSaleAstAmt ) = sum( n1:SchH/n1:AggregateProceedsAmt ) - sum( n1:SchH/n1:AggregateCostsAmt ))

# Edit Test Requirements - 2015

TEST: P-282 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOT-UNREALZD-APPRCTN-AMT not equal to (UNREALZD-APPRCTN-RE-AMT plus UNREALZD-APPRCTN-OTH-AMT)

Bypasses
C J P R X

Explanation
Fail when the Total Unrealized Appreciation of Assets on Schedule H, Line 2b(5)(C)(b) does not equal to the sum of real estate appreciation Line 2b(5)(A)(a) and other appreciation Line 2b(5)(B)(a).

Acknowledgment Error Message
Error: The Total Unrealized Appreciation of Assets on Schedule H, Line 2b(5)(C)(b) must equal the sum of Line 2b(5)(A)(a) and Line 2b(5)(B)(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:TotUnrealzdApprctnAmt ) = sum( n1:SchH/n1:UnrealzdApprctnReAmt | n1:SchH/n1:UnrealzdApprctnOthAmt ))

# Edit Test Requirements - 2015

TEST: P-283 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOT-INCOME-AMT not equal to the sum of (TOT-CONTRIB-AMT, TOTAL-INTEREST-AMT, TOTAL-DIVIDENDS-AMT, TOTAL-RENTS-AMT, TOT-GAIN-LOSS-SALE-AST-AMT, TOT-UNREALZD-APPRCTN-AMT, GAIN-LOSS-COM-TRUST-AMT, GAIN-LOSS-POOL-SEP-AMT, GAIN-LOSS-MASTER-TR-AMT, GAIN-LOSS-103-12-INVST-AMT, GAIN-LOSS-REG-INVST-AMT plus OTHER-INCOME-AMT)

Bypasses
C J P R X

Explanation
Fail when the Total Income on Schedule H, Line 2d(b) does not equal to the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b).

Acknowledgment Error Message
Error: The Total Income on Schedule H, Line 2d(b) must equal the sum of Lines 2a(3)(b), 2b(1)(G)(b), 2b(2)(D)(b), 2b(3)(b), 2b(4)(C)(b), 2b(5)(C)(b), 2b(6)(b) through 2b(10)(b), and 2c(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:TotIncomeAmt ) = sum( n1:SchH/n1:TotContribAmt | n1:SchH/n1:TotalInterestAmt | n1:SchH/n1:TotalDividendsAmt | n1:SchH/n1:TotalRentsAmt | n1:SchH/n1:TotGainLossSaleAstAmt | n1:SchH/n1:TotUnrealzdApprctnAmt | n1:SchH/n1:GainLossComTrustAmt | n1:SchH/n1:GainLossPoolSepAmt | n1:SchH/n1:GainLossMasterTrAmt | n1:SchH/n1:GainLoss10312InvstAmt | n1:SchH/n1:GainLossRegInvstAmt | n1:SchH/n1:OtherIncomeAmt ))

# Edit Test Requirements - 2015

TEST: P-285 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
INS-CARRIER-BNFTS-AMT contains an amount other than zero and BENEFIT-INSURANCE-IND is not checked.

Bypasses
C J P R X Z

Explanation
Fail when Schedule H, Line 2e(2)a Benefit Payments equals an amount other than zero, and Form 5500, Line 9b(1) Benefit Arrangement must be checked .

Acknowledgment Error Message
Error: Benefit Payments on Schedule H Line 2e(2)(a) (indicating insurance arrangement) equals an amount other than zero, but Form 5500, Line 9b(1) is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and sum( n1:SchH/n1:InsCarrierBnftsAmt ) != 0 and not( n1:Form5500/n1:BenefitArrangement/n1:InsuranceInd = '1')

# Edit Test Requirements - 2015

TEST: P-286 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
TOT-DISTRIB-BNFT-AMT not equal to the sum of (DISTRIB-DRT-PARTCP-AMT, INS-CARRIER-BNFTS-AMT, plus OTH-BNFT-PAYMENT-AMT).

Bypasses
C J P R X Z

Explanation
Fail when the Total Benefit Payments on Schedule H, Line 2e(4)(b) must equal the sum of Lines 2e(1)(a) through 2e(3)(a).

Acknowledgment Error Message
Error: Total Benefit Payments on Schedule H, Line 2e(4)(b) must equal the sum of Lines 2e(1)(a) through 2e(3)(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(sum( n1:SchH/n1:TotDistribBnftAmt ) = sum ( n1:SchH/n1:DistribDrtPartcpAmt | n1:SchH/n1:InsCarrierBnftsAmt | n1:SchH/n1:OthBnftPaymentAmt ) )

# Edit Test Requirements - 2015

TEST: P-287 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOT-ADMIN-EXPENSES-AMT not equal to the sum of (PROFESSIONAL-FEES-AMT, CONTRACT-ADMIN-FEES-AMT, INVST-MGMT-FEES-AMT, plus OTHER-ADMIN-FEES-AMT)

Bypasses
C J P R X Z

Explanation
Fail when the Total Administrative Expenses on Schedule H, Line 2i(5)(b) does not equal the sum of Lines 2i(1)(a) through 2i(4)(a).

Acknowledgment Error Message
Error: The Total Administrative Expenses on Schedule H, Line 2i(5)(b) must equal the sum of Lines 2i (1)(a) through 2i(4)(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(sum( n1:SchH/n1:TotAdminExpensesAmt ) = sum ( n1:SchH/n1:ProfessionalFeesAmt | n1:SchH/n1:ContractAdminFeesAmt | n1:SchH/n1:InvstMgmtFeesAmt | n1:SchH/n1:OtherAdminFeesAmt ) )

# Edit Test Requirements - 2015

TEST: P-288 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When TOT-EXPENSES-AMT not equal to the sum of (TOT-DISTRIB-BNFT-AMT, TOT-CORRECTIVE-DISTRIB-AMT, TOT-DEEMED-DISTRIB-PARTCP-LNS-AMT, TOT-INT-EXPENSE-AMT, plus TOT-ADMIN-EXPENSES-AMT).

Bypasses
C J P R X

Explanation
Fail when the Total Expenses on Schedule H, Line 2j(b) does not equal the sum Lines 2e(4)(b), 2f (b) through 2h(b) and 2i(5)(b).

Acknowledgment Error Message
Error: The Total Expenses on Schedule H, Line 2j(b) must equal the sum of Lines 2e(4)(b), 2f(b) through 2h(b) and 2i(5)(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SchH/n1:TotExpensesAmt ) = sum( n1:SchH/n1:TotDistribBnftAmt | n1:SchH/n1:TotCorrectiveDistribAmt | n1:SchH/n1:TotDeemedDistribPartcpLnsAmt | n1:SchH/n1:TotIntExpenseAmt | n1:SchH/n1:TotAdminExpensesAmt ) )

# Edit Test Requirements - 2015

TEST: P-289 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When NET-INCOME-AMT not equal to (TOT-INCOME-AMT minus TOT-EXPENSES-AMT).

Bypasses
C J P R X

Explanation
Fail when Schedule H, Line 2k(b) Net Income does not equal to Line 2d(b) total income minus Line 2j (b) total expenses .

Acknowledgment Error Message
Error: Schedule H, Line 2k(b) Net Income must equal Lines 2d(b) minus 2j(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not( sum( n1:SchH/n1:NetIncomeAmt ) = sum( n1:SchH/n1:TotIncomeAmt ) - sum( n1:SchH/n1:TotExpensesAmt ))

# Edit Test Requirements - 2015

TEST: P-290 Baseline Date 2009-01-01

Severity: WARNING Agency DOL

Specification

TOT-TRANSFERS-FROM-AMT contains an entry greater than $5,000 and any PLAN-TRANSFER-NAME is blank unless TYPE-PENSION-BNFT-CODE contains "1H".

Bypasses

C G J O P R X Z

Explanation

Fail when Schedule H, Line 21(2)(b) indicates a transfer amount greater than $5000, and transfer name identified on Schedule H, Lines 5b(1)-Name1 is blank.

Acknowledgment Error Message

Warning: Schedule H, Line 21(2)(b) indicates a transfer amount greater than $5000, but Schedule H, Line 5b(1) is blank.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchH/n1:TotTransfersFromAmt > 5000 and (not(n1:SchH/n1:PlanTransfer) or n1:SchH/n1:PlanTransfer [string-length( n1:TransferName ) = 0 ]) and not ( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains(.,'1H' )])

# Edit Test Requirements - 2015

TEST: P-292 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When Accountant's Opinion (AO-REPORT-DOC) present and (ACCTNT-OPINION-TYPE-CD contains blank or ACCT-PERFORMED-LTD-AUDIT-IND contains blank or ACCOUNTANT-FIRM-NAME contains blank or ACCOUNTANT-FIRM-EIN contains blank).

Bypasses
C J M O P R X

Explanation
Fail when an Accountant's Opinion is present and Schedule H, Lines 3a and 3b and 3c(1) and 3c(2) are not completed.

Acknowledgment Error Message
Error: Schedule H Lines 3a, 3b, 3c(1) and 3c(2) must be completed when an Accountant's Opinion is attached. Review your responses to Schedule H, Part III.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and count ( n1:Attachments/n1:AccountantOpinion ) > 0 and ( not( n1:SchH/n1:AcctntOpinionTypeCd ) or not( n1:SchH/n1:AcctPerformedLtdAuditInd ) or not(string-length( n1:SchH/n1:AccountantFirmName ) > 0 ) or not ( n1:SchH/n1:AccountantFirmEIN ) )

# Edit Test Requirements - 2015

TEST: P-293 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When ACCT-PERFORMED-LTD-AUDIT-IND is not blank, ACCTNT-OPINION-TYPE-CD cannot be blank; when ACCT-PERFORMED-LTD-AUDIT-IND is '1', ACCTNT-OPINION-TYPE-CD must = '3'.

Bypasses
C J M O P R X

Explanation
Fail when Schedule H, Line 3b is checked, and Lines 3a(1), 3a(2), 3a(3), or 3a(4) is not checked or when Line 3b is checked "yes", and Box 3a(3) is not checked.

Acknowledgment Error Message
Error: Review your response to Schedule H, Part III. If Line 3b is checked "yes" then Line 3a(3) should be checked. If Line 3b is checked "no" then any other box except 3a(3) should be checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and ( ( n1:SchH/n1:AcctPerformedLtdAuditInd and not( n1:SchH/n1:AcctntOpinionTypeCd ) ) or ( n1:SchH/n1:AcctPerformedLtdAuditInd = '1' and not ( n1:SchH/n1:AcctntOpinionTypeCd = '3')))

# Edit Test Requirements - 2015

TEST: P-297 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
FAIL-TRANSMIT-CONTRIB-IND contains blank.

Bypasses
C G I J P R X Z

Explanation
Fail when Schedule H, Line 4a is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4a cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchH and not( n1:SchH/n1:FailTransmitContribInd )

# Edit Test Requirements - 2015

TEST: P-298 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
FAIL-TRANSMIT-CONTRIB-AMT not greater than 0 when FAIL-TRANSMIT-CONTRIB-IND contains "1" (yes).

Bypasses
C G J P R X Z

Explanation
Fail when Schedule H, Line 4a is checked "yes", but an amount greater than zero is not provided for Line 4a-Amount.

Acknowledgment Error Message
Error: Schedule H Line 4a is checked "yes," but an amount greater than zero is not provided for Line 4a-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchH/n1:FailTransmitContribInd = '1' and not( sum( n1:SchH/n1:FailTransmitContribAmt ) > 0))

# Edit Test Requirements - 2015

TEST: P-299 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
LOANS-IN-DEFAULT-IND contains blank.

Bypasses
C J O P R X

Explanation
Fail when Schedule H, Line 4b is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4b cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and n1:SchH and not( n1:SchH/n1:LoansInDefaultInd )

# Edit Test Requirements - 2015

TEST: P-300 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
LOANS-IN-DEFAULT-IND contains "1" (yes) and Schedule G is not attached.

Bypasses
C J O P R X

Explanation
Fail when Schedule H, Line 4b is checked "yes", and Schedule G is not attached.

Acknowledgment Error Message
Error: Schedule H, Line 4b is checked "yes," but Schedule G is not provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and n1:SchH/n1:LoansInDefaultInd = '1' and not ( n1:SchG )

# Edit Test Requirements - 2015

TEST: P-301 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
LOANS-IN-DEFAULT-AMT is not greater than 0 when LOANS-IN-DEFAULT-IND contains "1" (yes)

Bypasses
C J O P R X

Explanation
Fail when Schedule H, Line 4b is checked "yes", but an amount greater than zero is not provided for Line 4b-Amount.

Acknowledgment Error Message
Error: Schedule H, Line 4b is checked "yes," but an amount greater than zero is not provided for Line 4b-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and ( n1:SchH/n1:LoansInDefaultInd = '1' and not ( sum( n1:SchH/n1:LoansInDefaultAmt ) > 0))

# Edit Test Requirements - 2015

TEST: P-302 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
LEASES-IN-DEFAULT-IND contains blank.

Bypasses
C I J O P R X

Explanation
Fail when Schedule H, Line 4c is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4c cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and n1:SchH and not ( n1:SchH/n1:LeasesInDefaultInd )

# Edit Test Requirements - 2015

TEST: P-303 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
LEASES-IN-DEFAULT-IND contains "1" (yes) and Schedule G is not attached.

Bypasses
C J O P R X

Explanation
Fail when Schedule H, Line 4c is checked "yes", and Schedule G is not attached.

Acknowledgment Error Message
Error: Schedule H, Line 4c is checked "yes," but Schedule G is not provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and n1:SchH/n1:LeasesInDefaultInd = '1' and not ( n1:SchG )

# Edit Test Requirements - 2015

TEST: P-304 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
LEASES-IN-DEFAULT-AMT not greater than 0 when LEASES-IN-DEFAULT-IND contains "1" (yes).

Bypasses
C J O P R X

Explanation
Fail when Schedule H, Line 4c is checked "yes", but an amount greater than zero is not provided for Line 4c-Amount.

Acknowledgment Error Message
Error: Schedule H, Line 4c is checked "yes," but an amount greater than zero was not provided for Line 4c-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and ( n1:SchH/n1:LeasesInDefaultInd = '1' and not ( sum( n1:SchH/n1:LeasesInDefaultAmt ) > 0) )

# Edit Test Requirements - 2015

TEST: P-305 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
PARTY-IN-INT-NOT-RPTD-IND contains blank

Bypasses
C I J O P R X

Explanation
Fail when Schedule H, Line 4d is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4d cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and n1:SchH and not ( n1:SchH/n1:PartyInIntNotRptdInd )

# Edit Test Requirements - 2015

TEST: P-306 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
PARTY-IN-INT-NOT-RPTD-IND contains "1" (yes) and Schedule G not attached.

Bypasses
C I J O P R X

Explanation
Fail when Schedule H, Line 4d is checked "yes", and Schedule G is not attached.

Acknowledgment Error Message
Error: Schedule H, Line 4d is checked "yes," but Schedule G is not provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and n1:SchH/n1:PartyInIntNotRptdInd = '1' and not ( n1:SchG )

# Edit Test Requirements - 2015

TEST: P-307 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
PARTY-IN-INT-NOT-RPTD-AMT not greater than 0 when PARTY-IN-INT-NOT-RPTD-IND contains "1" (yes)

Bypasses
C J O P R X

Explanation
Fail when Schedule H, Line 4d is checked "yes", but an amount greater than zero is not provided for Line 4d-Amount.

Acknowledgment Error Message
Error: Schedule H, Line 4d is checked "yes," but an amount greater than zero is not provided for Line 4d-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and ( n1:SchH/n1:PartyInIntNotRptdInd = '1' and not ( sum( n1:SchH/n1:PartyInIntNotRptdAmt ) > 0))

# Edit Test Requirements - 2015

TEST: P-308 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
PLAN-INS-FDLTY-BOND-IND contains blank.

Bypasses
C G J P R X Z

Explanation
Fail when Schedule H, Line 4e is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4e cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchH and not ( n1:SchH/n1:PlanInsFdltyBondInd )

# Edit Test Requirements - 2015

TEST: P-309 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
PLAN-INS-FDLTY-BOND-AMT not greater than 0 when PLAN-INS-FDLTY-BOND-IND contains "1" (yes)

Bypasses
C G J P R X Z

Explanation
Fail when Schedule H, Line 4e is checked "yes", but an amount greater than zero is not provided for Line 4e-Amount.

Acknowledgment Error Message
Error: Schedule H, Line 4e is checked "yes," but an amount greater than zero is not provided for Line 4e-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchH/n1:PlanInsFdltyBondInd = '1' and not( sum( n1:SchH/n1:PlanInsFdltyBondAmt ) > 0 )

# Edit Test Requirements - 2015

TEST: P-310 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
LOSS-DISCV-DUR-YEAR-IND contains blank.

Bypasses
C G I J P R X Z

Explanation
Fail when Schedule H, Line 4f is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4f cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchH and not( n1:SchH/n1:LossDiscvDurYearInd )

# Edit Test Requirements - 2015

TEST: P-311 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
LOSS-DISCV-DUR-YEAR-AMT not greater than 0 when LOSS-DISCV-DUR-YEAR-IND contains "1" (yes)

Bypasses
C G J P R X Z

Explanation
Fail when Schedule H, Line 4f is checked "yes", but an amount greater than zero is not provided for Line 4f-Amount.

Acknowledgment Error Message
Error: Schedule H, Line 4f is checked "yes," but an amount greater than zero is not provided for Line 4f-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchH/n1:LossDiscvDurYearInd = '1' and not( sum( n1:SchH/n1:LossDiscvDurYearAmt ) > 0))

# Edit Test Requirements - 2015

TEST: P-312 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
ASSET-UNDETERM-VAL-IND contains blank.

Bypasses
C G I J P R X Z

Explanation
Fail when Schedule H, Line 4g is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4g cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchH and not( n1:SchH/n1:AssetUndetermValInd )

# Edit Test Requirements - 2015

TEST: P-313 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
ASSET-UNDETERM-VAL-AMT contains only blank (zero is not equal to blank) when ASSET-UNDETERM-VAL-IND contains "1" (yes).

Bypasses
C G J P R X Z

Explanation
Fail when Schedule H, Line 4g is checked "yes", but Line 4g-Amount is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4g is checked "yes," but Line 4g-Amount is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchH/n1:AssetUndetermValInd = '1' and not ( n1:SchH/n1:AssetUndetermValAmt )

# Edit Test Requirements - 2015

TEST: P-314 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
NON-CASH-CONTRIB-IND contains blank.

Bypasses
C G I J P R X Z

Explanation
Fail when Schedule H, Line 4h is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4h cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchH and not( n1:SchH/n1:NonCashContribInd )

# Edit Test Requirements - 2015

TEST: P-315 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
NON-CASH-CONTRIB-AMT not greater than 0 when NON-CASH-CONTRIB-IND contains "1" (yes).

Bypasses
C G J P R X Z

Explanation
Fail when Schedule H, Line 4h is checked "yes", but an amount greater than zero is not provided for Line 4h-Amount.

Acknowledgment Error Message
Error: Schedule H, Line 4h is checked "yes," but an amount greater than zero is not provided for Line 4h-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchH/n1:NonCashContribInd = '1' and not( sum( n1:SchH/n1:NonCashContribAmt ) > 0))

# Edit Test Requirements - 2015

TEST: P-316 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
AST-HELD-INVST-IND contains blank unless TOT-ASSETS-EOY-AMT equals INT-MASTER-TR-EOY-AMT.

Bypasses
C I J O P R X

Explanation
Fail when Schedule H, Line 4i is blank unless EOY total assets on Schedule H, Line 1f(b) equals EOY Value of interest in Master Trust accounts on Schedule H, Line 1c(11)(b).

Acknowledgment Error Message
Error: Schedule H, Line 4i cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and n1:SchH and not

( n1:SchH/n1:AstHeldInvstInd ) and not(n1:SchH/n1:TotAssetsEoyAmt = n1:SchH/n1:IntMasterTrEoyAmt )

# Edit Test Requirements - 2015

TEST: P-317 Baseline Date 2009-01-01

Severity: WARNING Agency DOL

Specification

AST-HELD-INVST-IND Contains "1" and Investment Schedule (ATTACHMENT-TYPE='SchAssetsHeld') not attached unless (the sum of (INT-BEAR-CASH-EOY-AMT, GOVT-SEC-EOY-AMT, CORP-DEBT-PREFERRED-EOY-AMT, CORP-DEBT-OTHER-EOY-AMT, PREF-STOCK-EOY-AMT, COMMON-STOCK-EOY-AMT, JOINT-VENTURE-EOY-AMT, REAL-ESTATE-EOY-AMT, OTHER-LOANS-EOY-AMT, PARTCP-LOANS-EOY-AMT, INT-COMMON-TR-EOY-AMT, INT-POOL-SEP-ACCT-EOY-AMT, INT-MASTER-TR-EOY-AMT, INT-103-12-INVST-EOY-AMT, INT-REG-INVST-CO-EOY-AMT, INS-CO-GEN-ACCT-EOY-AMT, OTH-INVST-EOY-AMT, EMPLR-SEC-EOY-AMT, plus EMPLR-PROP-EOY-AMT) contains zeroes or blank).

Bypasses

C J O P R X

Explanation

Fail when Schedule H, Line 4i is checked "yes", but Schedule of Assets is not attached, unless the sum of Schedule H, (End of Year) Lines 1c(1)(b) through 1c(15)(b), Lines 1d(1)(b) and 1d(2)(b) is zero.

Acknowledgment Error Message

Warning: Schedule H, Line 4i is checked "yes," but Schedule of Assets (Attachment AttachmentTypeCode='SchAssetsHeld'] ) is not attached. If included with your Accountant's Report you must still attach a statement.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode= 'SchAssetsHeld'] ) and n1:SchH/n1:AstHeldInvstInd = '1' and not (sum( n1:SchH/n1:IntBearCashEoyAmt | n1:SchH/n1:GovtSecEoyAmt | n1:SchH/n1:CorpDebtPreferredEoyAmt | n1:SchH/n1:CorpDebtOtherEoyAmt | n1:SchH/n1:PrefStockEoyAmt | n1:SchH/n1:CommonStockEoyAmt | n1:SchH/n1:JointVentureEoyAmt | n1:SchH/n1:RealEstateEoyAmt | n1:SchH/n1:OtherLoansEoyAmt | n1:SchH/n1:PartcpLoansEoyAmt | n1:SchH/n1:IntCommonTrEoyAmt | n1:SchH/n1:IntPoolSepAcctEoyAmt | n1:SchH/n1:IntMasterTrEoyAmt | n1:SchH/n1:Int10312InvstEoyAmt | n1:SchH/n1:IntRegInvstCoEoyAmt | n1:SchH/n1:InsCoGenAcctEoyAmt | n1:SchH/n1:OthInvstEoyAmt | n1:SchH/n1:EmplrSecEoyAmt | n1:SchH/n1:EmplrPropEoyAmt ) = 0)

# Edit Test Requirements - 2015

TEST: P-318 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
FIVE-PRCNT-TRANS-IND contains blank.

Bypasses
C E I J O P R X

Explanation
Fail when Schedule H, Line 4j is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4j cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassE ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and n1:SchH and not ( n1:SchH/n1:FivePrcntTransInd )

# Edit Test Requirements - 2015

TEST: P-319 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
FIVE-PRCNT-TRANS-IND Contains "1" and a 5% Transaction Schedule (ATTACHMENT-TYPE='FivePrcntTrans') is not attached

Bypasses
C E J O P R X

Explanation
Fail when Schedule H, Line 4j is checked "yes," and no 5% Transaction Schedule (Attachments/FivePrcntTrans) is attached.

Acknowledgment Error Message
Error: Schedule H, Line 4j is checked "yes," but a 5% Transaction Schedule ([AttachmentTypeCode='FivePrcntTrans']) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassE ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and n1:SchH/n1:FivePrcntTransInd = '1' and not( n1:Attachments/n1:Attachment

[ n1:AttachmentTypeCode='FivePrcntTrans'] )

# Edit Test Requirements - 2015

TEST: P-320 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
ALL-PLAN-AST-DISTRIB-IND contains blank.

Bypasses
C G I J P R X Z

Explanation
Fail when Schedule H, Line 4k is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4k cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchH and not( n1:SchH/n1:AllPlanAstDistribInd )

# Edit Test Requirements - 2015

TEST: P-321 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

For each Plan Transfer listed, if PLAN-TRANSFER-NAME or PLAN-TRANSFER-EIN or PLAN-TRANSFER-PN contains an entry then PLAN-TRANSFER-NAME and PLAN-TRANSFER-EIN and PLAN-TRANSFER-PN must all contain entries unless TYPE-PENSION-BNFT-CODE contains "1H".

Bypasses

C G J O P R X Z

Explanation

Fail when the Plan Name, EIN, and PN on Schedule H, Line 5b are not all provided for each Plan Transfer listed in Line 5b.

Acknowledgment Error Message

Error: A Plan Name, EIN, and PN must be provided for each Plan Transfer listed in Schedule H Line 5b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchH/n1:PlanTransfer [not(string-length( n1:TransferName ) > 0 and n1:TransferEIN and n1:TransferPlanNum) ] and not( n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [ contains( . , '1H')] )

# Edit Test Requirements - 2015

TEST: P-328 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-NET-ASSETS-BOY-AMT not equal to (SMALL-TOT-ASSETS-BOY-AMT minus SMALL-TOT-LIABILITIES-BOY-AMT).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 1c(a) Net Assets does not equal Line 1a(a)Total Assets minus Line 1b(a) Total Liabilities, all as of beginning of the year .

Acknowledgment Error Message
Error: Schedule I, Line 1c(a) Net Assets must equal Lines 1a(a) minus 1b(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( sum( n1:SchI/n1:NetAssetsBoyAmt ) = sum

( n1:SchI/n1:TotAssetsBoyAmt ) - sum( n1:SchI/n1:TotLiabilitiesBoyAmt ) )

# Edit Test Requirements - 2015

TEST: P-328SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-NET-ASSETS-BOY-AMT not equal to SF-TOT-ASSETS-BOY-AMT minus SF-TOT-LIABILITIES-BOY-AMT

Bypasses
C P R

Explanation
Fail when Form 5500-SF, Line 7c(a) Net Assets does not equal to Line 7a(a) Total Assets minus Line 7b (a) Total Liabilities, all as of beginning of the year .

Acknowledgment Error Message
Error: Form 5500-SF, Line 7c(a) Net Assets must equal Lines 7a(a) minus Line 7b(a).

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' ) and not( sum( n1:SF/n1:NetAssetsBoyAmt ) = sum( n1:SF/n1:TotAssetsBoyAmt ) - sum( n1:SF/n1:TotLiabilitiesBoyAmt ) )

# Edit Test Requirements - 2015

TEST: P-329 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-TOT-ASSETS-EOY-AMT less than the sum of (SMALL-JOINT-VENTURE-EOY-AMT, SMALL-EMPLR-PROP-EOY-AMT, SMALL-INVST-REAL-ESTATE-EOY-AMT, SMALL-EMPLR-SEC-EOY-AMT, SMALL-MORTG-PARTCP-EOY-AMT, SMALL-OTH-LNS-PARTCP-EOY-AMT, plus SMALL-PERSONAL-PROP-EOY-AMT).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 1a(b) is less than the sum of Lines 3a-Amount through 3g-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 1a(b) is less than the sum of Lines 3a-Amount through 3g-Amount. The Total Amount of Specific Assets cannot be greater than end of year Total Assets.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and sum( n1:SchI/n1:TotAssetsEoyAmt ) < sum( n1:SchI/n1:JointVentureEoyAmt | n1:SchI/n1:EmplrPropEoyAmt | n1:SchI/n1:InvstRealEstateEoyAmt | n1:SchI/n1:EmplrSecEoyAmt | n1:SchI/n1:MortgPartcpEoyAmt | n1:SchI/n1:OthLnsPartcpEoyAmt | n1:SchI/n1:PersonalPropEoyAmt )

# Edit Test Requirements - 2015

TEST: P-330 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-NET-ASSETS-EOY-AMT not equal to (SMALL-TOT-ASSETS-EOY-AMT minus SMALL-TOT-LIABILITIES-EOY-AMT).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 1c(b) Net Assets does not equal to Line 1a(b) Total Assets minus Line 1b (b) Total Liabilities, all as of end of the year.

Acknowledgment Error Message
Error: Schedule I, Line 1c(b) Net Assets must equal Lines 1a(b) minus 1b(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(sum( n1:SchI/n1:NetAssetsEoyAmt ) = sum ( n1:SchI/n1:TotAssetsEoyAmt ) - sum( n1:SchI/n1:TotLiabilitiesEoyAmt ))

# Edit Test Requirements - 2015

TEST: P-330SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-NET-ASSETS-EOY-AMT not equal to SF-TOT-ASSETS-EOY-AMT minus SF-TOT-LIABILITIES-EOY-AMT

Bypasses
C P R

Explanation
Fail when Form 5500-SF, Line 7c(b) Net Assets does not equal to Line 7a(b) Total Assets minus Line 7b (b) Total Liabilities, all as of end of the year.

Acknowledgment Error Message
Error: Form 5500-SF, Line 7c(b) Net Assets must equal Lines 7a(b) minus 7b(b).

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' ) and not(sum( n1:SF/n1:NetAssetsEoyAmt ) = sum( n1:SF/n1:TotAssetsEoyAmt ) - sum( n1:SF/n1:TotLiabilitiesEoyAmt ))

# Edit Test Requirements - 2015

TEST: P-330A Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
When SMALL-NET-ASSETS-EOY-AMT is not equal to SMALL-NET-ASSETS-BOY-AMT plus SMALL-NET-INCOME-AMT plus SMALL-TOT-PLAN-TRANSFERS-AMT.

Bypasses
C G P R X Z

Explanation
Fail when Net Assets EOY Amount on Schedule I, Line 1c(b) does not equal the sum of Lines 1c(a), 2k (b), and 2l(b).

Acknowledgment Error Message
Error: Net Assets End of Year Amount on Schedule I, Line 1c(b) must equal the sum of Lines 1c(a), 2k (b) and 2l(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(sum( n1:SchI/n1:NetAssetsEoyAmt ) = sum ( n1:SchI/n1:NetAssetsBoyAmt | n1:SchI/n1:NetIncomeAmt | n1:SchI/n1:TotPlanTransfersAmt ))

# Edit Test Requirements - 2015

TEST: P-331 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-TOT-INCOME-AMT not equal to the sum of (SMALL-EMPLR-CONTRIB-INCOME-AMT, SMALL-PARTICIPANT-CONTRIB-AMT, SMALL-OTH-CONTRIB-RCVD-AMT, SMALL-NON-CASH-CONTRIB-BS-AMT, plus SMALL-OTHER-INCOME-AMT).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 2d(b)Total income does not equal the sum of Lines 2a(1)(a) through 2a(3)(a), 2b(a), and 2c(a).

Acknowledgment Error Message
Error: Schedule I, Line 2d(b) Total income must equal the sum of Lines 2a(1)(a) through 2a(3)(a), 2b (a), and 2c(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(sum( n1:SchI/n1:TotIncomeAmt ) = sum( n1:SchI/n1:EmplrContribIncomeAmt | n1:SchI/n1:ParticipantContribAmt | n1:SchI/n1:OthContribRcvdAmt | n1:SchI/n1:NonCashContribBsAmt | n1:SchI/n1:OtherIncomeAmt ))

# Edit Test Requirements - 2015

TEST: P-331SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-TOT-INCOME-AMT not equal to the sum of (SF-EMPLR-CONTRIB-INCOME-AMT, SF-PARTICIPANT-CONTRIB-INCOME-AMT, SF-OTH-CONTRIB-RCVD-AMT, plus SF-OTHER-INCOME-AMT).

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 8c(b) Total income does not equal the sum of Lines 8a(1)(a), 8a(2)(a), 8a(3)(a), and 8b(a).

Acknowledgment Error Message
Error: Form 5500-SF, Line 8c(b) Total income must equal the sum of Lines 8a(1)(a),8a(2)(a), 8a(3)(a), and 8b(a).

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX='1' ) and not (sum( n1:SF/n1:TotIncomeAmt ) = sum( n1:SF/n1:EmplrContribIncomeAmt | n1:SF/n1:ParticipantContribIncomeAmt | n1:SF/n1:OthContribRcvdAmt | n1:SF/n1:OtherIncomeAmt ))

# Edit Test Requirements - 2015

TEST: P-332 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

SMALL-TOT-EXPENSES-AMT not equal to the sum of (SMALL-TOT-DISTRIB-BNFT-AMT, SMALL-CORRECTIVE-DISTRIB-AMT, SMALL-DEEMED-DSTRB-PARTCP-LN-AMT, SMALL-ADMIN-SRVC-PROVIDERS-AMT plus SMALL-OTH-EXPENSES-AMT).

Bypasses

C G P R X Z

Explanation

Fail when the Total Expenses in Schedule I, Line 2j(b) does not equal the sum of Benefits Paid in Line 2e(a), Corrective Distributions in Line 2f(a), Deemed Distributions in Line 2g(a), Administrative Service Providers in Line 2h(a), plus Other Expenses in Line 2i (a).

Acknowledgment Error Message

Error: The Total Expenses amount on Schedule I, Line 2j(b) must equal the sum of Lines 2e(a) through 2i(a).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(sum( n1:SchI/n1:TotExpensesAmt ) = sum( n1:SchI/n1:TotDistribBnftAmt | n1:SchI/n1:CorrectiveDistribAmt | n1:SchI/n1:DeemedDstrbPartcpLnAmt | n1:SchI/n1:AdminSrvcProvidersAmt | n1:SchI/n1:OthExpensesAmt ))

# Edit Test Requirements - 2015

TEST: P-332SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-TOT-EXPENSES-AMT not equal to the sum of (SF-TOT-DISTRIB-BNFT-AMT, SF-CORRECTIVE-DEEMED-DISTRIB-AMT, SF-ADMIN-SRVC-PROVIDERS-AMT, plus SF-OTH-EXPENSES-AMT).

Bypasses
C P R X

Explanation
Fail when the Total Expenses in Form 5500-SF, Line 8h(b) does not equal the sum of Benefits Paid in Line 8d(a), Certain Deemed and Corrective Distributions in Line 8e(a), Administrative Service Providers in Line 8f(a), plus Other Expenses in Line 8g(a).

Acknowledgment Error Message
Error: The Total Expenses amount on Form 5500-SF, Line 8h(b) must equal the sum of Lines 8d(a) through 8g(a).

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not (sum( n1:SF/n1:TotExpensesAmt ) = sum( n1:SF/n1:TotDistribBnftAmt | n1:SF/n1:CorrectiveDeemedDistribAmt | n1:SF/n1:AdminSrvcProvidersAmt | n1:SF/n1:OthExpensesAmt ))

# Edit Test Requirements - 2015

TEST: P-333 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-NET-INCOME-AMT not equal to SMALL-TOT-INCOME-AMT minus SMALL-TOT-EXPENSES-AMT

Bypasses
C G P R X Z

Explanation
Fail when the Net Income on Schedule I, Line 2k(b) does not equal Total Income on Line 2d(b) minus Total Expenses on Line 2j(b).

Acknowledgment Error Message
Error: The Net Income on Schedule I, Line 2k(b) must equal Lines 2d(b) minus 2j(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(sum( n1:SchI/n1:NetIncomeAmt ) = sum( n1:SchI/n1:TotIncomeAmt ) - sum( n1:SchI/n1:TotExpensesAmt ))

# Edit Test Requirements - 2015

TEST: P-333SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-NET-INCOME-AMT not equal to SF-TOT-INCOME-AMT, minus SF-TOT-EXPENSES-AMT.

Bypasses
C R X

Explanation
Fail when the Net Income on Form 5500-SF, Line 8i(b) does not equal Total Income on Line 8c(b) minus Total Expenses on Line 8h(b).

Acknowledgment Error Message
Error: The Net Income on Form 5500-SF, Line 8i(b) must equal Lines 8c(b) minus Line 8h(b).

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and not(sum( n1:SF/n1:NetIncomeAmt ) = sum( n1:SF/n1:TotIncomeAmt ) - sum( n1:SF/n1:TotExpensesAmt ))

# Edit Test Requirements - 2015

TEST: P-334 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-FAIL-TRANSMIT-CONTRIB-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4a is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4a cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not( n1:SchI/n1:FailTransmitContribInd )

# Edit Test Requirements - 2015

TEST: P-334SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-FAIL-TRANSMIT-CONTRIB-IND contains blank.

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 10a is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10a cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not ( n1:SF/n1:FailTransmitContribInd )

# Edit Test Requirements - 2015

TEST: P-335 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-FAIL-TRANSMIT-CONTRIB-AMT not greater than 0 when SMALL-FAIL-TRANSMIT-CONTRIB-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4a is checked "yes", but an amount greater than zero is not provided for Line 4a-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 4a is checked "yes," but an amount greater than zero is not provided for Line 4a-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI/n1:FailTransmitContribInd = '1' and not ( sum( n1:SchI/n1:FailTransmitContribAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-335SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-FAIL-TRANSMIT-CONTRIB-AMT not greater than 0 when SF-FAIL-TRANSMIT-CONTRIB-IND contains '1' (yes).

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 10a is checked "yes" and an amount greater than zero is not provided for Line 10a-Amount.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10a is checked "yes," but an amount greater than zero is not provided for Line 10a-Amount.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:FailTransmitContribInd = '1' and not( sum( n1:SF/n1:FailTransmitContribAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-336 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-LOANS-IN-DEFAULT-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4b is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4b cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not( n1:SchI/n1:LoansInDefaultInd )

# Edit Test Requirements - 2015

TEST: P-337 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-LOANS-IN-DEFAULT-AMT not greater than 0 when SMALL-LOANS-IN-DEFAULT-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4b is checked "yes", but an amount greater than zero is not provided for Line 4b-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 4b is checked "yes," but an amount greater than zero is not provided for Line 4b-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI/n1:LoansInDefaultInd = '1' and not( sum ( n1:SchI/n1:LoansInDefaultAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-338 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-LEASES-IN-DEFAULT-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4c is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4c cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not( n1:SchI/n1:LeasesInDefaultInd )

# Edit Test Requirements - 2015

TEST: P-339 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-LEASES-IN-DEFAULT-AMT not greater than 0 when SMALL-LEASES-IN-DEFAULT-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4c is checked "yes", but an amount greater than zero is not provided for Line 4c-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 4c is checked "yes," but an amount greater than zero is not provided for Line 4c-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI/n1:LeasesInDefaultInd = '1' and not( sum ( n1:SchI/n1:LeasesInDefaultAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-340 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-PARTY-IN-INT-NOT-RPTD-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4d is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4d cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not( n1:SchI/n1:PartyInIntNotRptdInd )

# Edit Test Requirements - 2015

TEST: P-340SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PARTY-IN-INT-NOT-RPTD-IND contains blank.

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 10b is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10b cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not ( n1:SF/n1:PartyInIntNotRptdInd )

# Edit Test Requirements - 2015

TEST: P-341 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-PARTY-IN-INT-NOT-RPTD-AMT not greater than 0 when SMALL-PARTY-IN-INT-NOT-RPTD-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4d is checked "yes", but an amount greater than zero is not provided for Line 4d-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 4d is checked "yes," but an amount greater than zero is not provided for Line 4d-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI/n1:PartyInIntNotRptdInd = '1' and not ( sum( n1:SchI/n1:PartyInIntNotRptdAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-341SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PARTY-IN-INT-NOT-RPTD-AMT not greater than 0 when SF-PARTY-IN-INT-NOT-RPTD-IND contains '1' (yes).

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 10b is checked "yes", but an amount greater than zero is not provided for Line 10b-Amount.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10b is checked "yes," but an amount greater than zero is not provided for Line 10b-Amount.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:PartyInIntNotRptdInd = '1' and not( sum( n1:SF/n1:PartyInIntNotRptdAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-342 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-PLAN-INS-FDLTY-BOND-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4e is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4e cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not( n1:SchI/n1:PlanInsFdltyBondInd )

# Edit Test Requirements - 2015

TEST: P-342SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PLAN-INS-FDLTY-BOND-IND contains blank.

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 10c is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10c cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not ( n1:SF/n1:PlanInsFdltyBondInd )

# Edit Test Requirements - 2015

TEST: P-343 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-PLAN-INS-FDLTY-BOND-AMT not greater than 0 when SMALL-PLAN-INS-FDLTY-BOND-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4e is checked "yes", but an amount greater than zero is not provided for Line 4e-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 4e is checked "yes," but an amount greater than zero is not provided for Line 4e-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI/n1:PlanInsFdltyBondInd = '1' and not

( sum( n1:SchI/n1:PlanInsFdltyBondAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-343SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PLAN-INS-FDLTY-BOND-AMT not greater than 0 when SF-PLAN-INS-FDLTY-BOND-IND contains '1' (yes).

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 10c is checked "yes", but an amount greater than zero is not provided for Line 10c-Amount.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10c is checked "yes," but an amount greater than zero is not provided for Line 10c-Amount.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:PlanInsFdltyBondInd = '1' and not( sum( n1:SF/n1:PlanInsFdltyBondAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-344 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-LOSS-DISCV-DUR-YEAR-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4f is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4f cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not( n1:SchI/n1:LossDiscvDurYearInd )

# Edit Test Requirements - 2015

TEST: P-344SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-LOSS-DISCV-DUR-YEAR-IND contains blank.

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 10d is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10d cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not ( n1:SF/n1:LossDiscvDurYearInd )

# Edit Test Requirements - 2015

TEST: P-345 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-LOSS-DISCV-DUR-YEAR-AMT not greater than 0 when SMALL-LOSS-DISCV-DUR-YEAR-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4f is checked "yes", but an amount greater than zero is not provided for Line 4f-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 4f is checked "yes," but an amount greater than zero is not provided for Line 4f-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI/n1:LossDiscvDurYearInd = '1' and not

( sum( n1:SchI/n1:LossDiscvDurYearAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-345SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-LOSS-DISCV-DUR-YEAR-AMT not greater than 0 when SF-LOSS-DISCV-DUR-YEAR-IND contains '1' (yes).

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 10d is checked "yes", but an amount greater than zero is not provided for Line 10d-Amount.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10d is checked "yes," but an amount greater than zero is not provided for Line 10d-Amount.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:LossDiscvDurYearInd = '1' and not( sum( n1:SF/n1:LossDiscvDurYearAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-346 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-ASSET-UNDETERM-VAL-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4g is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4g cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not( n1:SchI/n1:AssetUndetermValInd )

# Edit Test Requirements - 2015

TEST: P-347 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-ASSET-UNDETERM-VAL-AMT contains only blank (zero is not equal to blank) when SMALL-ASSET-UNDETERM-VAL-IND contains '1' (yes)

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4g is checked "yes", and Line 4g-Amount is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4g is checked "yes," but Line 4g-Amount is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI/n1:AssetUndetermValInd = '1' and not ( n1:SchI/n1:AssetUndetermValAmt )

# Edit Test Requirements - 2015

TEST: P-348 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-NON-CASH-CONTRIB-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4h is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4h cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not( n1:SchI/n1:NonCashContribInd )

# Edit Test Requirements - 2015

TEST: P-349 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-NON-CASH-CONTRIB-AMT not greater than 0 when SMALL-NON-CASH-CONTRIB-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4h is checked "yes", but an amount greater than zero is not provided for Line 4h-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 4h is checked "yes," but an amount greater than zero is not provided for Line 4h-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI/n1:NonCashContribInd = '1' and not( sum ( n1:SchI/n1:NonCashContribAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-350 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-20-PRCNT-SNGL-INVST-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4i is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4i cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not( n1:SchI/n1:TwentyPrcntSnglInvstInd )

# Edit Test Requirements - 2015

TEST: P-351 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-20-PRCNT-SNGL-INVST-AMT not greater than 0 when SMALL-20-PRCNT-SNGL-INVST-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4i is checked "yes", but an amount greater than zero is not provided for Line 4i-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 4i is checked "yes," but an amount greater than zero is not provided for Line 4i-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI/n1:TwentyPrcntSnglInvstInd = '1' and not ( sum( n1:SchI/n1:TwentyPrcntSnglInvstAmt ) > 0)

# Edit Test Requirements - 2015

TEST: P-352 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-ALL-PLAN-AST-DISTRIB-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 4j is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4j cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not( n1:SchI/n1:AllPlanAstDistribInd )

# Edit Test Requirements - 2015

TEST: P-352SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-ALL-PLAN-AST-DISTRIB-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Form 5500-SF, Line 13b is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 13b cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:SF/n1:AllPlanAstDistribInd )

# Edit Test Requirements - 2015

TEST: P-353 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
If any of SMALL-PLAN-TRANSFER-NAME or SMALL-PLAN-TRANSFER-EIN or SMALL-PLAN-TRANSFER-PN contains an entry, then none of SMALL-PLAN-TRANSFER-NAME or SMALL-PLAN-TRANSFER-EIN or SMALL-PLAN-TRANSFER-PN may be blank.

Bypasses
C G P R X Z

Explanation
Fail when the Plan Name, EIN, and PN on Schedule I, Line 5b are not all provided for each Plan Transfer listed in Line 5b.

Acknowledgment Error Message
Error: The Plan Name, EIN, and PN on Schedule I, Line 5b must be provided for each Plan Transfer listed in Line 5b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( n1:SchI/n1:PlanTransfer [not(string-length ( n1:TransferName ) > 0 and n1:TransferEIN and n1:TransferPlanNum)])

# Edit Test Requirements - 2015

TEST: P-353SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
For each Plan Transfer listed, if SF-PLAN-TRANSFER-NAME or SF-PLAN-TRANSFER-EIN or SF-PLAN-TRANSFER-PN contains an entry then SF-PLAN-TRANSFER-NAME and SF-PLAN-TRANSFER-EIN and SF-PLAN-TRANSFER-PN must all contain entries.

Bypasses
C P R X

Explanation
Fail when the Plan Name, EIN, and PN on Form 5500-SF, Line 13c are not all provided for each Plan Transfer listed in Line 13c.

Acknowledgment Error Message
Error: The Plan Name, EIN, and PN on Form 5500-SF, Line 13c must be provided for each Plan Transfer listed in Line 13c.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and ( n1:SF/n1:PlanTransfer [not(string-length( n1:TransferName ) > 0 and n1:TransferEIN and n1:TransferPlanNum)])

# Edit Test Requirements - 2015

TEST: P-356 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
TOT-PARTCP-BOY-CNT cannot be blank.

Bypasses
C E M O P R X Z

Explanation
Fail when Form 5500, Line 5 is blank.

Acknowledgment Error Message
Error: Form 5500, Line 5 cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassE ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and not( n1:Form5500/n1:TotPartcpBoyCnt )

# Edit Test Requirements - 2015

TEST: P-356SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-TOT-PARTCP-BOY-CNT cannot be blank.

Bypasses
C P R

Explanation
Fail when Form 5500-SF, Line 5a is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 5a cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' ) and not( exists( n1:SF/n1:TotPartcpBoyCnt ) )

# Edit Test Requirements - 2015

TEST: P-357 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-WAIVER-ANNUAL-IQPA-REPORT-IND contains blank.

Bypasses
C G P R W X Z

Explanation
Fail when Schedule I, Line 4k is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4k cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and n1:SchI and not ( n1:SchI/n1:WaiverAnnualIQPAReportInd )

# Edit Test Requirements - 2015

TEST: P-357SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-IQPA-WAIVER-IND contains blank.

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 6b is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 6b cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not ( n1:SF/n1:IQPAWaiverInd )

# Edit Test Requirements - 2015

TEST: P-358 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

SMALL-WAIVER-ANNUAL-IQPA-REPORT-IND contains "2" (No) and Accountant's Opinion (AO-REPORT-DOC) is not attached and CFR 2520.104 50 statement (ATTACHMENT-TYPE='SchIWaiverIQPA') is not attached.

Bypasses

C G R W X Z

Explanation

Fail when Schedule I, Line 4k is checked "no" and Accountant's Opinion is not attached unless CFR 2520.104-50 statement (SchIWaiverIQPA) is attached.

Acknowledgment Error Message

Error: Schedule I, Line 4k is checked "no," but you have not attached an Accountant's Opinion with financial information or explanatory statement. Review your response to Line 4k or provide the requested information.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI/n1:WaiverAnnualIQPAReportInd = '2' and not ( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode='SchIWaiverIQPA'] ) and not ( n1:Attachments/n1:AccountantOpinion )

# Edit Test Requirements - 2015

TEST: P-359 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
When SPONS-DFE-PN between 501 and 999 and TYPE-WELFARE-BNFT-CODE is blank or contains an entry other than "4A", "4B", "4C", "4D", "4E", "4F", "4G", "4H", "4I", "4J", "4K", "4L", "4P", "4Q", "4R", "4S", "4T", or "4U".

Bypasses
C R X Z

Explanation
Fail when the welfare benefit code(s) provided on Form 5500, Line 8b are missing or invalid and the Plan Number is greater than 500.

Acknowledgment Error Message
Error: Welfare benefit code(s) on Form 5500 line 8b are either missing or invalid and Line 1b Plan Number is greater than 500. Refer to the Form 5500 instructions for a complete list of valid Welfare Benefit Codes.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and number( n1:Form5500/n1:SponsDfePlanNum ) > 500 and ( count ( n1:Form5500/n1:WelfareCodeTable/n1:TypeWelfareBnftCode [not (contains ('4A 4B 4C 4D 4E 4F 4G 4H 4I 4J 4K 4L 4P 4Q 4R 4S 4T 4U', . ) ) ] ) >0 or count ( n1:Form5500/n1:WelfareCodeTable/n1:TypeWelfareBnftCode ) = 0)

# Edit Test Requirements - 2015

TEST: P-359SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

When SF-PLAN-NUM between 501 and 999 and SF-TYPE-WELFARE-BNFT-CODE is blank or contains an entry other than "4A", "4B", "4C", "4D", "4E", "4F", "4G", "4H", "4I", "4J", "4K", "4L", "4P", "4Q", "4R", "4S", "4T".

Bypasses

C R

Explanation

Fail when the welfare benefit code(s) provided on Form 5500-SF, Line 9b are missing or invalid and the Plan Number is greater than 500.

Acknowledgment Error Message

Error: Welfare benefit code(s) on Form 5500-SF, Line 9b are either missing or invalid and Line 1b Plan Number is greater than 500. Refer to the Form 5500-SF instructions for a complete list of valid Welfare Benefit Codes.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' ) and number( n1:SF/n1:SponsorPlanNum ) > 500 and ( count ( n1:SF/n1:WelfareCodeTable/n1:TypeWelfareBnftCode [not (contains ('4A 4B 4C 4D 4E 4F 4G 4H 4I 4J 4K 4L 4P 4Q 4R 4S 4T', . ) ) ] ) >0 or count ( n1:SF/n1:WelfareCodeTable/n1:TypeWelfareBnftCode ) = 0)

# Edit Test Requirements - 2015

TEST: P-360 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
ACCT-OPIN-NOT-ON-FILE-IND contains "1" when TYPE-DFE-PLAN-ENTITY-CD does not contain "C", "M", or "P".

Bypasses
C I J M O P R X

Explanation
Fail when Schedule H, Line 3d(1) is checked, but Form 5500, Part I, Line A (DFE-Specified) does not contain "C", "M", or "P".

Acknowledgment Error Message
Error: Schedule H, Line 3d(1) is checked, but Form 5500, Part I, Line A (DFE-Specify) does not contain "C", "M", or "P".

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassJ = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ( n1:SchH/n1:AcctOpinNotOnFileInd ='1' and not( n1:Form5500/n1:TypeDFEPlanEntityCd ='C' or n1:Form5500/n1:TypeDFEPlanEntityCd ='P' or n1:Form5500/n1:TypeDFEPlanEntityCd ='M'))

# Edit Test Requirements - 2015

TEST: P-361 Baseline Date 2009-01-01

Severity: WARNING Agency DOL

Specification

AST-HELD-INVST-IND contains "2" (no) and (TOT-ASSETS-EOY-AMT minus (NON-INT-BEAR-CASH-EOY-AMT, plus EMPLR-CONTRIB-EOY-AMT, plus PARTCP-CONTRIB-EOY-AMT, plus OTHER-RECEIVABLES-EOY-AMT, plus INT-BEAR-CASH-EOY-AMT, plus BLDGS-USED-EOY-AMT) is greater than plus 4999 unless TOT-ASSETS-EOY-AMT equals INT-MASTER-TR-EOY-AMT.

Bypasses

C J O P R X

Explanation

Fail when Schedule H Line 4i is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount unless EOY total assets on Schedule H, Line 1f(b) equals EOY Value of interest in Master Trust accounts on Schedule H, Line 1c(11)(b).

Acknowledgment Error Message

Warning: Schedule H, Line 4i (assets held for investments) is checked "no" and any Schedule H, Part I, Lines 1c(2)(b) through 1d(2)(b) contain an amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchH/n1:AstHeldInvstInd = '2' and (sum( n1:SchH/n1:TotAssetsEoyAmt ) - sum( n1:SchH/n1:NonIntBearCashEoyAmt | n1:SchH/n1:EmplrContribEoyAmt | n1:SchH/n1:PartcpContribEoyAmt | n1:SchH/n1:OtherReceivablesEoyAmt | n1:SchH/n1:IntBearCashEoyAmt | n1:SchH/n1:BldgsUsedEoyAmt ) > 4999) and not( n1:SchH/n1:TotAssetsEoyAmt = n1:SchH/n1:IntMasterTrEoyAmt)

# Edit Test Requirements - 2015

TEST: P-362 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

When Accountant's Opinion (AO-REPORT-DOC) is not attached and Schedule H is attached and (FINAL-FILING-IND = '1' and TOT-ASSETS-EOY-AMT is equal to zero or blank and TOT-LIABILITIES-EOY-AMT is equal to zero or blank and NET-INCOME-AMT is not blank) unless ACCT-OPIN-NOT-ON-FILE-IND = '1'

Bypasses

C J M O P R X

Explanation

Fail when Accountant's Opinion (Attachments/AccountantOpinion) is not attached and Schedule H, Lines 1f(b) and 1k(b) are zero or blank and Line 2(k) is not blank and Form 5500, Line B (final filing) is checked, unless the Accountant Opinion exemption on Schedule H, Line 3d(1) is checked.

Acknowledgment Error Message

Error: Accountant's Opinion is not attached, and end of year (EOY) total assets (Schedule H, Lines 1f (b) is zero or blank and EOY total liabilities (Schedule H, Lines 1k(b)) is zero or blank and Net Income (Schedule H, Line 2(k)) is not blank and Form 5500 Box B (final filing) is checked. Note: A filer is still required to have an accountant’s opinion for a final filing.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and not ( n1:Attachments/n1:AccountantOpinion ) and n1:Form5500/n1:FinalFilingInd ='1' and ( n1:SchH/n1:TotAssetsEoyAmt =0 or not( n1:SchH/n1:TotAssetsEoyAmt )) and ( n1:SchH/n1:TotLiabilitiesEoyAmt =0 or not( n1:SchH/n1:TotLiabilitiesEoyAmt )) and n1:SchH/n1:NetIncomeAmt and not ( n1:SchH/n1:AcctOpinNotOnFileInd ='1')

# Edit Test Requirements - 2015

TEST: P-363 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
FAIL-PROVIDE-BENEFIT-DUE-IND is blank.

Bypasses
C I J M O P R X Z

Explanation
Fail when Schedule H, Line 4l is blank

Acknowledgment Error Message
Error: Schedule H, Line 4l cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchH and not( n1:SchH/

n1:FailProvideBenefitDueInd )

# Edit Test Requirements - 2015

TEST: P-364 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
FAIL-PROVIDE-BENEFIT-DUE-AMT not greater than 0 when FAIL-PROVIDE-BENEFIT-DUE-IND contains '1' (yes).

Bypasses
C J M O P R X

Explanation
Fail when Schedule H, Line 4l is checked "yes", but an amount greater than zero is not provided for Line 4l-Amount.

Acknowledgment Error Message
Error: Schedule H, Line 4l is checked "Yes," but an amount greater than zero is not indicated for Line 4l-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchH/n1:FailProvideBenefitDueInd = '1' and not( n1:SchH/n1:FailProvideBenefitDueAmt > 0)

# Edit Test Requirements - 2015

TEST: P-365 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
PLAN-BLACKOUT-PERIOD-IND = '1' and COMPLY-BLACKOUT-NOTICE-IND is blank.

Bypasses
C J M O P R X

Explanation
Fail when Schedule H, Line 4n is blank and Line 4m is checked "yes".

Acknowledgment Error Message
Error: Schedule H, Line 4n cannot be blank when Line 4m is checked "yes."

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchH/n1:PlanBlackoutPeriodInd = '1' and not( n1:SchH/n1:ComplyBlackoutNoticeInd )

# Edit Test Requirements - 2015

TEST: P-366 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-FAIL-PROVIDE-BENEFIT-DUE-IND is blank.

Bypasses
C M O P R X

Explanation
Fail when Schedule I, Line 4l is blank

Acknowledgment Error Message
Error: Schedule I, Line 4l cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchI and not( n1:SchI/n1:FailProvideBenefitDueInd )

# Edit Test Requirements - 2015

TEST: P-367 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-FAIL-PROVIDE-BENEFIT-DUE-AMT not greater than 0 when SMALL-FAIL-PROVIDE-BENEFIT-DUE-IND contains '1' (yes).

Bypasses
C M O P R X

Explanation
Fail when Schedule I, Line 4l is checked "yes", but an amount greater than zero is not provided for Line 4l-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 4l is checked "Yes," but an amount greater than zero is not indicated for Line 4l-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchI/n1:FailProvideBenefitDueInd = '1' and not( n1:SchI/n1:FailProvideBenefitDueAmt > 0)

# Edit Test Requirements - 2015

TEST: P-368 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SMALL-PLAN-BLACKOUT-PERIOD-IND = "1" and SMALL-COMPLY-BLACKOUT-NOTICE-IND is blank.

Bypasses
C M O P R X

Explanation
Fail when Schedule I, Line 4n is blank and Line 4m is checked "yes".

Acknowledgment Error Message
Error: Schedule I, Line 4n cannot be blank when Line 4m is checked "yes."

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassM ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchI/n1:PlanBlackoutPeriodInd = '1' and not ( n1:SchI/n1:ComplyBlackoutNoticeInd )

# Edit Test Requirements - 2015

TEST: P-369 Baseline Date 2014-01-01

Severity: WARNING Agency DOL

Specification
Fail when PROVIDER-EXCLUDE-IND contains '1' (yes) and (PROVIDER-ELIGIBLE-NAME is blank) or ((PROVIDER-ELIGIBLE-NAME is present) and (PROVIDER-ELIGIBLE-EIN and (PROVIDER-ELIGIBLE-US-ADDRESS1 or PROVIDER-ELIGIBLE-FOREIGN-ADDRESS1)) are blank).

Bypasses
C J O P R X

Explanation
Fail when Schedule C, Part I, Line 1a is checked "yes" and the Name is missing or the Name is provided, but the EIN and/or address are missing from Part I, Line 1b(b).

Acknowledgment Error Message
Warning: You checked "yes" on Part I, Line 1a of Schedule C, but either the Name is not provided or the Name has been provided, but the EIN or address is missing on Part I, Line 1b(b). Please review your response to Part I, Line 1.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchC/n1:ExcludeInd='1' and (n1:SchC/n1:ProviderEligible[string-length(n1:Name)=0] or (n1:SchC/n1:ProviderEligible[string-length(n1:Name)>0 and (not(n1:EIN) and not(n1:USAddress | n1:ForeignAddress))]))

# Edit Test Requirements - 2015

TEST: P-370 Baseline Date 2014-01-01

Severity: WARNING Agency DOL

Specification
Fail when PROVIDER-FAIL-NAME or PROVIDER-FAIL-EIN is blank and PROVIDER-FAIL-SRVC-CODE or PROVIDER-FAIL-INFO-TEXT is present.

Bypasses
C J O P R X

Explanation
Fail when Schedule C, Part II, Line 4a is blank and Part II, Lines 4b or 4c are present.

Acknowledgment Error Message
Warning: Schedule C, Part II, Line 4a is blank, however you indicated a service code or information text in Lines 4b or 4c of Schedule C, Part II. Please review your response to Part II, Line 4a.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchC/n1:ProviderFail[string-length(n1:Name) =0 or not(n1:EIN) ][n1:SrvcCode or string-length(n1:InfoText)>0]

# Edit Test Requirements - 2015

TEST: P-371 Baseline Date 2014-01-01

Severity: WARNING Agency DOL

Specification
Fail when PROVIDER-FAIL-INFO-TEXT is blank and PROVIDER-FAIL-NAME or PROVIDER-FAIL-EIN is present.

Bypasses
C J O P R X

Explanation
Fail when Schedule C, Part II, Line 4c is blank and Part II, Line 4a is present.

Acknowledgment Error Message
Warning: Schedule C, Part II, Line 4c is blank, however you indicated a provider name or provider EIN in Line 4a. Please review your response to Part II, Line 4c.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchC/n1:ProviderFail[string-length(n1:Name) >0 or n1:EIN ][string-length(n1:InfoText)=0]

# Edit Test Requirements - 2015

TEST: P-372 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
RES-TERM-PLAN-ADPT-AMT not equal to or greater than 0 when RES-TERM-PLAN-ADPT-IND contains "1" (yes).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule H, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount.

Acknowledgment Error Message
Error: Schedule H, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchH/n1:ResTermPlanAdptInd='1' and not(n1:SchH/n1:ResTermPlanAdptAmt >=0 )

# Edit Test Requirements - 2015

TEST: P-373 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
Fail when PLAN-TRANSFER-NAME, PLAN-TRANSFER-EIN, or PLAN-TRANSFER-PN are blank and TOT-TRANSFERS-FROM-AMT is greater than zero unless TYPE-PENSION-BNFT-CODE = '1H'.

Bypasses
C J P R X Z

Explanation
Fail when Schedule H, Line 5b(1), 5b(2) or 5b(3) do not have information provided and Schedule H, Line 2l(2) (Transfer from Plan Assets) contains an entry.

Acknowledgment Error Message
Error: Schedule H, Part IV, Line 5b(1), 5b(2) and/or 5b(3) is blank and you have indicated on Schedule H, Part II, Line 2l(2) that you transferred assets/liabilities from the plan. Please review your responses to Lines 2l(2) and 5b of the Schedule H and provide the corrected information.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (n1:SchH/n1:PlanTransfer[string-length (n1:TransferName)=0 or not(n1:TransferEIN) or not(n1:TransferPlanNum)] or not(n1:SchH/n1:PlanTransfer)) and sum( n1:SchH/n1:TotTransfersFromAmt)>0 and not(n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode[contains(.,'1H')])

# Edit Test Requirements - 2015

TEST: P-374 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-RES-TERM-PLAN-ADPT-AMT not equal to or greater than 0 when SMALL-RES-TERM-PLAN-ADPT-IND contains "1" (yes).

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule I, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 5a is checked "yes", but an amount equal to or greater than zero is not provided for Line 5a-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI/n1:ResTermPlanAdptInd='1' and not(n1:SchI/n1:ResTermPlanAdptAmt>=0)

# Edit Test Requirements - 2015

TEST: P-375 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-JOINT-VENTURE-EOY-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3a is blank.

Acknowledgment Error Message
Error: Schedule I, Line 3a cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI and not(n1:SchI/n1:JointVentureEoyInd)

# Edit Test Requirements - 2015

TEST: P-376 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-JOINT-VENTURE-EOY-AMT is blank when SMALL-JOINT-VENTURE-EOY-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3a is checked "yes", but an amount is not provided for Line 3a-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 3a is checked "yes", but an amount is not provided for Line 3a-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI/n1:JointVentureEoyInd='1' and not(n1:SchI/n1:JointVentureEoyAmt)

# Edit Test Requirements - 2015

TEST: P-377 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-EMPLR-PROP-EOY-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3b is blank.

Acknowledgment Error Message
Error: Schedule I, Line 3b cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(n1:SchI/n1:EmplrPropEoyInd) and n1:SchI

# Edit Test Requirements - 2015

TEST: P-378 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-EMPLR-PROP-EOY-AMT is blank when SMALL-EMPLR-PROP-EOY-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3b is checked "yes", but an amount is not provided for Line 3b-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 3b is checked "yes", but an amount is not provided for Line 3b-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI/n1:EmplrPropEoyInd='1' and not(n1:SchI/n1:EmplrPropEoyAmt)

# Edit Test Requirements - 2015

TEST: P-379 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-INVST-REAL-ESTATE-EOY-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3c is blank.

Acknowledgment Error Message
Error: Schedule I, Line 3c cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(n1:SchI/n1:InvstRealEstateEoyInd) and n1:SchI

# Edit Test Requirements - 2015

TEST: P-380 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-INVST-REAL-ESTATE-EOY-AMT is blank when SMALL-INVST-REAL-ESTATE-EOY-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3c is checked "yes", but an amount is not provided for Line 3c-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 3c is checked "yes", but an amount is not provided for Line 3c-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI/n1:InvstRealEstateEoyInd='1' and not (n1:SchI/n1:InvstRealEstateEoyAmt)

# Edit Test Requirements - 2015

TEST: P-381 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-EMPLR-SEC-EOY-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3d is blank.

Acknowledgment Error Message
Error: Schedule I, Line 3d cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(n1:SchI/n1:EmplrSecEoyInd) and n1:SchI

# Edit Test Requirements - 2015

TEST: P-382 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-EMPLR-SEC-EOY-AMT is blank when SMALL-EMPLR-SEC-EOY-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3d is checked "yes", but an amount is not provided for Line 3d-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 3d is checked "yes", but an amount is not provided for Line 3d-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI/n1:EmplrSecEoyInd='1' and not(n1:SchI/n1:EmplrSecEoyAmt)

# Edit Test Requirements - 2015

TEST: P-383 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-MORTG-PARTCP-EOY-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3e is blank.

Acknowledgment Error Message
Error: Schedule I, Line 3e cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(n1:SchI/n1:MortgPartcpEoyInd) and n1:SchI

# Edit Test Requirements - 2015

TEST: P-384 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-MORTG-PARTCP-EOY-AMT not equal to or greater than 0 when SMALL-MORTG-PARTCP-EOY-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3e is checked "yes", but an amount equal to or greater than zero is not provided for Line 3e-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 3e is checked "yes", but an amount equal to or greater than zero is not provided for Line 3e-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI/n1:MortgPartcpEoyInd='1' and (not(n1:SchI/n1:MortgPartcpEoyAmt) or sum(n1:SchI/n1:MortgPartcpEoyAmt)<0)

# Edit Test Requirements - 2015

TEST: P-385 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-OTH-LNS-PARTCP-EOY-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3f is blank.

Acknowledgment Error Message
Error: Schedule I, Line 3f cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(n1:SchI/n1:OthLnsPartcpEoyInd) and n1:SchI

# Edit Test Requirements - 2015

TEST: P-386 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-OTH-LNS-PARTCP-EOY-AMT is blank when SMALL-OTH-LNS-PARTCP-EOY-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3f is checked "yes", but an amount is not provided for Line 3f-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 3f is checked "yes", but an amount is not provided for Line 3f-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI/n1:OthLnsPartcpEoyInd='1' and not(n1:SchI/n1:OthLnsPartcpEoyAmt)

# Edit Test Requirements - 2015

TEST: P-387 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-PERSONAL-PROP-EOY-IND contains blank.

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3g is blank.

Acknowledgment Error Message
Error: Schedule I, Line 3g cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(n1:SchI/n1:PersonalPropEoyInd) and n1:SchI

# Edit Test Requirements - 2015

TEST: P-388 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
SMALL-PERSONAL-PROP-EOY-AMT is blank when SMALL-PERSONAL-PROP-EOY-IND contains "1" (yes).

Bypasses
C G P R X Z

Explanation
Fail when Schedule I, Line 3g is checked "yes", but an amount is not provided for Line 3g-Amount.

Acknowledgment Error Message
Error: Schedule I, Line 3g is checked "yes", but an amount is not provided for Line 3g-Amount.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI/n1:PersonalPropEoyInd='1' and not(n1:SchI/n1:PersonalPropEoyAmt)

# Edit Test Requirements - 2015

TEST: P-389 Baseline Date 2014-01-01

Severity: WARNING Agency DOL

Specification
Fail when DFE-P1-PLAN-EIN equals SPONS-DFE-EIN and DFE-P1-PLAN-PN equals SPONS-DFE-PN and ((TYPE-DFE-PLAN-ENTITY-CD contains "G") or (TYPE-DFE-PLAN-ENTITY-CD contains "C", "E", "M", or "P" and TYPE-PENSION-BNFT-CODE is blank and TYPE-WELFARE-BNFT-CODE is blank)).

Bypasses
C X

Explanation
Fail when the EIN and PN provided in Schedule D, Part 1(c) is the same EIN and PN provided on the Form 5500 Lines 1b and 2b.

Acknowledgment Error Message
Warning: The EIN and PN provided on Schedule D Part 1 (c) cannot be the same as the EIN and PN provided on the Form 5500 Lines 1b and 2b.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassX ='1' ) and exists(n1:SchD/n1:DfeP1[n1:PlanEIN = ../../n1:Form5500/n1:SponsorDfe/n1:EIN and n1:PlanPN = ../../n1:Form5500/n1:SponsDfePlanNum] ) and (n1:Form5500/n1:TypeDFEPlanEntityCd='G' or ((n1:Form5500/n1:TypeDFEPlanEntityCd='C' or n1:Form5500/n1:TypeDFEPlanEntityCd='E' or n1:Form5500/n1:TypeDFEPlanEntityCd='M' or n1:Form5500/n1:TypeDFEPlanEntityCd='P') and not(n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode | n1:Form5500/n1:WelfareCodeTable/n1:TypeWelfareBnftCode)))

# Edit Test Requirements - 2015

TEST: P-390SF Baseline Date 2015-01-01

Severity: ERROR Agency DOL

Specification
When SF-TOT-ASSETS-EOY-AMT not equal to SF-NET-ASSETS-BOY-AMT plus SF-NET-INCOME-AMT plus SF-TOT-PLAN-TRANSFERS-AMT.

Bypasses
C P R X

Explanation
Fail when Form 5500-SF, Line 7c(b) Net Assets End of Year Amount does not equal the sum of Lines 7c(a), 8i(b), and 8j(a).

Acknowledgment Error Message
Error: The Net Assets End of Year Amount on Form 5500-SF, Line 7c(b) must equal the sum of Lines 7c(a), 8i(b) and 8j(a).

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX = '1' ) and not (sum(n1:SF/n1:NetAssetsEoyAmt) = sum(n1:SF/n1:NetAssetsBoyAmt | n1:SF/n1:NetIncomeAmt | n1:SF/n1:TotPlanTransfersAmt ))

# Edit Test Requirements - 2015

TEST: P-391 Baseline Date 2015-01-01

Severity: ERROR Agency DOL

Specification
When COMPLIANCE-M1-FILING-REQ-IND is blank and SUBJ-M1-FILING-REQ-IND contains '1' (Yes).

Bypasses
C G R X Z

Explanation
Fail when Form 5500, Line 11b is blank and Line 11a contains "Yes".

Acknowledgment Error Message
Error: Form 5500, Line 11b is blank and Line 11a contains "Yes".

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(n1:Form5500/n1:ComplianceM1FilingRqmtInd) and n1:Form5500/n1:SubjM1FilingRqmtInd='1'

# Edit Test Requirements - 2015

TEST: P-392 Baseline Date 2015-01-01

Severity: ERROR Agency DOL

Specification
When M1-RECEIPT-CONFIRMATION-CODE is blank and SUBJ-M1-FILING-REQ-IND contains '1' (Yes).

Bypasses
C G R X Z

Explanation
Fail when Form 5500, Line 11c is blank and Line 11a contains "Yes".

Acknowledgment Error Message
Error: Form 5500, Line 11c is blank and Line 11a contains "Yes".

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not(n1:Form5500/n1:M1ReceiptConfirmationCode) and n1:Form5500/n1:SubjM1FilingRqmtInd='1'

# Edit Test Requirements - 2015

TEST: P-393 Baseline Date 2015-01-01

Severity: ERROR Agency DOL

Specification
When ATTACHMENT-TYPE= 'CSECParticipatingEmployer' (CSEC Participating Employer) not included when TYPE-PLAN-ENTITY-CD =3.

Bypasses
C P R X

Explanation
Fail when "Multiple Employer" is selected on Form 5500 Line A , but the Participating Employer attachment is not attached.

Acknowledgment Error Message
Error: Form 5500, Line A indicates that this is a Multiple Employer plan, but the Participating Employer (Attachment [AttachmentTypeCode='CSECParticipatingEmployer'] ) is not attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and not(n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='CSECParticipatingEmployer'] ) and n1:Form5500/n1:TypePlanEntityCd='3'

# Edit Test Requirements - 2015

TEST: P-393SF Baseline Date 2015-01-01

Severity: ERROR Agency DOL

Specification
When ATTACHMENT-TYPE = 'CSECParticipatingEmployer' (CSEC Participating Employer) not included when SF-PLAN-ENTITY-CD =2.

Bypasses
C P R

Explanation
Fail when "Multiple Employer" is selected on Form 5500-SF Line A, but the Participating Employer attachment is not attached.

Acknowledgment Error Message
Error: Form 5500-SF, Line A indicates that this is a Multiple Employer plan, but the Participating Employer (Attachment [AttachmentTypeCode='CSECParticipatingEmployer'] ) is not attached.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' ) and not( n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='CSECParticipatingEmployer']) and n1:SF/n1:TypePlanEntityCd='2'

# Edit Test Requirements - 2015

TEST: X-001 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

ADMIN-SIGNATURE-DATE on Filing Header does not match ADMIN-SIGNED-DATE on Form 5500, or ADMIN-SIGNATURE-SIGNED-NAME on Filing Header does not match ADMIN-SIGNED-NAME on Form 5500.

Bypasses

C R X

Explanation

Fail when the Administrator signed name or signature date in the Filing Header does not match corresponding elements on the Form 5500.

Acknowledgment Error Message

Error: Administrator signed name or signature date in the Filing Header does not match the Administrator signed name or signature date on the Form 5500.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX = '1' ) and ( count( n1:Form5500/n1:AdminSignature/n1:SignedName ) != count( ../n1:FilingHeader/n1:AdminSignature/n1:SignedName ) or count( n1:Form5500/n1:AdminSignature/n1:SignedDate ) != count( ../n1:FilingHeader/n1:AdminSignature/n1:SignedDate ) or n1:Form5500/n1:AdminSignature/n1:SignedName != ../n1:FilingHeader/n1:AdminSignature/n1:SignedName or n1:Form5500/n1:AdminSignature/n1:SignedDate != ../n1:FilingHeader/n1:AdminSignature/n1:SignedDate )

# Edit Test Requirements - 2015

TEST: X-001SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
ADMIN-SIGNATURE-DATE on Filing Header does not match SF-ADMIN-SIGNED-DATE on Form 5500 SF, or ADMIN-SIGNATURE-SIGNED-NAME on Filing Header does not match SF-ADMIN-SIGNED-NAME on Form 5500 SF.

Bypasses
C R X

Explanation
Fail when the Administrator signed name or signature date in the Filing Header does not match corresponding elements on the Form 5500-SF.

Acknowledgment Error Message
Error: Administrator signed name or signature date in the Filing Header does not match the Administrator signed name or signature date on the Form 5500-SF.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1') and ( count( n1:SF/n1:AdminSignature/n1:SignedName ) != count( ../n1:FilingHeader/n1:AdminSignature/n1:SignedName ) or count( n1:SF/n1:AdminSignature/n1:SignedDate ) != count( ../n1:FilingHeader/n1:AdminSignature/n1:SignedDate ) or n1:SF/n1:AdminSignature/n1:SignedName != ../n1:FilingHeader/n1:AdminSignature/n1:SignedName or n1:SF/n1:AdminSignature/n1:SignedDate != ../n1:FilingHeader/n1:AdminSignature/n1:SignedDate )

# Edit Test Requirements - 2015

TEST: X-002 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

SPONSOR-SIGNATURE-DATE on Filing Header does not match SPONS-SIGNED-DATE on Form 5500, or SPONSOR-SIGNATURE-SIGNED-NAME on Filing Header does not match SPONS-SIGNED-NAME on Form 5500.

Bypasses

C R X

Explanation

Fail when the Sponsor signed name or signature date in the Filing Header does not match corresponding elements on the Form 5500.

Acknowledgment Error Message

Error: Sponsor signed name or signature date in the Filing Header does not match the Sponsor signed name or signature date on the Form 5500.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX = '1' ) and ( count( n1:Form5500/n1:SponsSignature/n1:SignedName ) != count( ../n1:FilingHeader/n1:SponsorSignature/n1:SignedName ) or count( n1:Form5500/n1:SponsSignature/n1:SignedDate ) != count( ../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate ) or n1:Form5500/n1:SponsSignature/n1:SignedName != ../n1:FilingHeader/n1:SponsorSignature/n1:SignedName or n1:Form5500/n1:SponsSignature/n1:SignedDate != ../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate )

# Edit Test Requirements - 2015

TEST: X-002SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

SPONSOR-SIGNATURE-DATE on Filing Header does not match SF-SPONS-SIGNED-DATE on Form 5500 SF, or SPONSOR-SIGNATURE-SIGNED-NAME on Filing Header does not match SF-SPONS-SIGNED-NAME on Form 5500 SF.

Bypasses

C R

Explanation

Fail when the Sponsor signed name or signature date in the Filing Header does not match corresponding elements on the Form 5500-SF.

Acknowledgment Error Message

Error: Sponsor signed name or signature date in the Filing Header does not match the Sponsor signed name or signature date elements on the Form 5500-SF.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' ) and ( count( n1:SF/n1:SponsSignature/n1:SignedName ) != count( ../n1:FilingHeader/n1:SponsorSignature/n1:SignedName ) or count( n1:SF/n1:SponsSignature/n1:SignedDate ) != count( ../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate ) or n1:SF/n1:SponsSignature/n1:SignedName != ../n1:FilingHeader/n1:SponsorSignature/n1:SignedName or n1:SF/n1:SponsSignature/n1:SignedDate != ../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate )

# Edit Test Requirements - 2015

TEST: X-003 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

DFE-SIGNATURE-DATE on Filing Header does not match DFE-SIGNED-DATE on Form 5500, or DFE-SIGNATURE-SIGNED-NAME on Filing Header does not match DFE-SIGNED-NAME on Form 5500.

Bypasses

C R

Explanation

Fail when the DFE signed name or signature date in the Filing Header does not match corresponding elements on the Form 5500.

Acknowledgment Error Message

Error: DFE signed name or signature date in the Filing Header does not match the DFE signed name or signature date on the Form 5500.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' ) and ( count( n1:Form5500/n1:DfeSignature/n1:SignedDate ) != count( ../n1:FilingHeader/n1:DfeSignature/n1:SignedDate ) or count( n1:Form5500/n1:DfeSignature/n1:SignedName ) != count( ../n1:FilingHeader/n1:DfeSignature/n1:SignedName ) or n1:Form5500/n1:DfeSignature/n1:SignedName != ../n1:FilingHeader/n1:DfeSignature/n1:SignedName or n1:Form5500/n1:DfeSignature/n1:SignedDate != ../n1:FilingHeader/n1:DfeSignature/n1:SignedDate )

# Edit Test Requirements - 2015

TEST: X-004 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
PLAN-EFF-DATE is either earlier than 1800/01/01 or later than FORM-TAX-PRD.

Bypasses
C N P R X Z

Explanation
Fail when the Effective Date of the Plan on Form 5500, Line 1c is either earlier than 1800/01/01 or greater than the Plan Year End date.

Acknowledgment Error Message
Error: The Effective Date of the Plan on Form 5500, Line 1c is not valid.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (xs:date( n1:Form5500/n1:PlanEffDate ) < xs:date( '1800-01-01') or xs:date( n1:Form5500/n1:PlanEffDate ) > xs:date( n1:Form5500/n1:PlanYearEndDate ) )

# Edit Test Requirements - 2015

TEST: X-004SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PLAN-EFF-DATE is either earlier than 1800/01/01 or later than SF-TAX-PRD.

Bypasses
C N P R

Explanation
Fail when the Effective Date of the Plan on Form 5500-SF, Line 1c is either earlier than 1800/01/01 or greater than the Plan Year End date.

Acknowledgment Error Message
Error: The Effective Date of the Plan on Form 5500-SF, Line 1c is not valid.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN = '1' ) and (xs:date( n1:SF/n1:PlanEffDate ) < xs:date( '1800-01-01') or xs:date( n1:SF/n1:PlanEffDate ) > xs:date( n1:SF/n1:PlanYearEndDate ) )

# Edit Test Requirements - 2015

TEST: X-008 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

FILING-HEADER-EIN not equal to SPONS-DFE-EIN or FILING-HEADER-PN not equal to SPONS-DFE-PN or FILING-HEADER-PLAN-YEAR-BEGIN not equal to FORM-PLAN-YEAR-BEGIN-DATE or FILING-HEADER-PLAN-YEAR-END not equal to FORM-TAX-PRD or FILING-HEADER-AMENDED-IND not equal to AMENDED-IND

Bypasses

C R X

Explanation

Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match corresponding element on the Form 5500.

Acknowledgment Error Message

Error: Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX = '1' ) and not( n1:Form5500/n1:SponsorDfe/n1:EIN = ../n1:FilingHeader/n1:EIN and n1:Form5500/n1:SponsDfePlanNum = ../n1:FilingHeader/n1:PN and n1:Form5500/n1:PlanYearBeginDate = ../n1:FilingHeader/n1:PlanYearBeginDate and n1:Form5500/n1:PlanYearEndDate = ../n1:FilingHeader/n1:PlanYearEndDate and ( ( n1:Form5500/n1:AmendedInd ='1' and ../n1:FilingHeader/n1:AmendedInd ='1') or ( not( n1:Form5500/n1:AmendedInd ='1' ) and not( ../n1:FilingHeader/n1:AmendedInd ='1') ) ))

# Edit Test Requirements - 2015

TEST: X-008SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
FILING-HEADER-EIN not equal to SF-SPONS-EIN or FILING-HEADER-PN not equal to SF-PLAN-NUM or FILING-HEADER-PLAN-YEAR-BEGIN not equal to SF-PLAN-YEAR-BEGIN-DATE or FILING-HEADER-PLAN-YEAR-END not equal to SF-TAX-PRD or FILING-HEADER-AMENDED-IND not equal to SF-AMENDED-IND

Bypasses
C R

Explanation
Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match corresponding element on the Form 5500-SF.

Acknowledgment Error Message
Error: Fail when any of the Plan Year Begin Date, Plan Year End date, EIN, Plan Number, or Amended Indicator in the Filing Header do not match the the Plan Year Begin Date, Plan Year End date, Line B, Line 1b, or Line 2b on the Form 5500-SF.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' ) and not( n1:SF/n1:Sponsor/n1:EIN = ../n1:FilingHeader/n1:EIN and n1:SF/n1:SponsorPlanNum = ../n1:FilingHeader/n1:PN and n1:SF/n1:PlanYearBeginDate = ../n1:FilingHeader/n1:PlanYearBeginDate and n1:SF/n1:PlanYearEndDate = ../n1:FilingHeader/n1:PlanYearEndDate and ( ( n1:SF/n1:AmendedInd ='1' and ../n1:FilingHeader/n1:AmendedInd ='1') or ( not( n1:SF/n1:AmendedInd ='1' ) and not( ../n1:FilingHeader/n1:AmendedInd ='1') ) ))

# Edit Test Requirements - 2015

TEST: X-009 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification

SCH-R-ATTACHED-IND is checked and no Schedule R is attached, or SCH-R-ATTACHED-IND is unchecked and Schedule R is attached.

Bypasses

C G I N P R W X Z

Explanation

Fail when either Form 5500, Line 10a(1) Box is checked and no Schedule R attached or Schedule R is attached and Form 5500, Line 10a(1) Box is not checked.

Acknowledgment Error Message

Error: Either Form 5500, Line 10a(1) Box is checked and no Schedule R is provided, or Schedule R is provided and Form 5500, Line 10a(1) Box is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( ( n1:Form5500/n1:SchRAttachedInd = '1' and not ( n1:SchR ) ) or ( not( n1:Form5500/n1:SchRAttachedInd = '1' ) and n1:SchR ) )

# Edit Test Requirements - 2015

TEST: X-010MB Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification

SCH-MB-ATTACHED-IND is checked and no Schedule MB is attached, or SCH-MB-ATTACHED-IND is unchecked and Schedule MB is attached.

Bypasses

C G I N P R W X Z

Explanation

Fail when either Form 5500, Line 10a(2) Box is checked and no Schedule MB is attached, or Form 5500, Line 10a(2) Box is not checked and Schedule MB is attached.

Acknowledgment Error Message

Error: Either Form 5500, Line 10a(2) Box is checked and no Schedule MB is provided, or Schedule MB is provided and Form 5500, Line 10a(2) Box is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( ( n1:Form5500/n1:SchMBAttachedInd = '1' and not ( n1:SchMB ) ) or ( not( n1:Form5500/n1:SchMBAttachedInd = '1' ) and n1:SchMB ) )

# Edit Test Requirements - 2015

TEST: X-010SB Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification

SCH-SB-ATTACHED-IND is checked and no Schedule SB is attached, or SCH-SB-ATTACHED-IND is unchecked and Schedule SB is attached.

Bypasses

C G I N P R W X Z

Explanation

Fail when either Form 5500, Line 10a(3) Box is checked and no Schedule SB is attached or Form 5500, Line 10a(3) Box is not checked and Schedule SB is checked.

Acknowledgment Error Message

Error: Either Form 5500, Line 10a(3) Box is checked and no Schedule SB is provided, or Schedule SB is provided and Form 5500, Line 10a(3) Box is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( ( n1:Form5500/n1:SchSBAttachedInd = '1' and not ( n1:SchSB ) ) or ( not( n1:Form5500/n1:SchSBAttachedInd = '1' ) and n1:SchSB ) )

# Edit Test Requirements - 2015

TEST: X-013 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification

SCH-H-ATTACHED-IND is checked and no Schedule H is attached, or SCH-H-ATTACHED-IND is unchecked and Schedule H is attached.

Bypasses

C I N P R X

Explanation

Fail when either Form 5500, Line 10b(1) Box is checked and no Schedule H attached or Schedule H is attached and Form 5500, Line 10b(1) Box is not checked.

Acknowledgment Error Message

Error: Either Form 5500, Line 10b(1) Box is checked and no Schedule H is provided, or Schedule H is provided and Form 5500, Line 10b(1) Box is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ( ( n1:Form5500/n1:SchHAttachedInd = '1' and not( n1:SchH ) ) or ( not( n1:Form5500/n1:SchHAttachedInd = '1' ) and n1:SchH ) )

# Edit Test Requirements - 2015

TEST: X-014 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification

SCH-I-ATTACHED-IND is checked and no Schedule I is attached, or SCH-I-ATTACHED-IND is unchecked and Schedule I is attached.

Bypasses

C G I N P R X Z

Explanation

Fail when either Form 5500, Line 10b(2) Box is checked and no Schedule I attached or Schedule I is attached and Form 5500, Line 10b(2) Box is not checked

Acknowledgment Error Message

Error: Either Form 5500, Line 10b(2) Box is checked and no Schedule I is provided, or Schedule I is provided and Form 5500, Line 10b(2) Box is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1') and ( ( n1:Form5500/n1:SchIAttachedInd = '1' and not( n1:SchI ) ) or ( not( n1:Form5500/n1:SchIAttachedInd = '1' ) and n1:SchI ) )

# Edit Test Requirements - 2015

TEST: X-015 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification

SCH-A-ATTACHED-IND is checked and no Schedule(s) A is attached, or SCH-A-ATTACHED-IND is unchecked and Schedule(s) A attached.

Bypasses

C N O P R X

Explanation

Fail when either Form 5500, Line 10b(3) Box is checked and no Schedule(s) A attached or Schedule(s) A is attached and Form 5500, Line 10b(3) Box is not checked.

Acknowledgment Error Message

Error: Either Form 5500, Line 10b(3) Box is checked and no Schedule A is provided, or Schedule A is provided and Form 5500, Line 10b(3) Box is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassO = '1' or ../n1:Bypass/n1:BypassR = '1' ) and ( ( n1:Form5500/n1:SchAAttachedInd = '1' and count( n1:SchA ) = 0 ) or ( not( n1:Form5500/n1:SchAAttachedInd ='1' ) and count ( n1:SchA ) > 0 ) )

# Edit Test Requirements - 2015

TEST: X-017 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
SCH-C-ATTACHED-IND is checked and no Schedule C is attached, or SCH-C-ATTACHED-IND is unchecked and Schedule C is attached.

Bypasses
C I N O P R X

Explanation
Fail when either Form 5500, Line 10b(4) Box is checked and no Schedule C attached or Schedule C is attached and Form 5500, Line 10b(4) Box is not checked.

Acknowledgment Error Message
Error: Either Form 5500, Line 10b(4) Box is checked and no Schedule C is provided, or Schedule C is provided and Form 5500, Line 10b(4) Box is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassO ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1') and ( ( n1:Form5500/n1:SchCAttachedInd = '1' and not( n1:SchC ) ) or ( not( n1:Form5500/n1:SchCAttachedInd = '1' ) and n1:SchC ) )

# Edit Test Requirements - 2015

TEST: X-018 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
SCH-D-ATTACHED-IND is checked and no Schedule D is attached, or SCH-D-ATTACHED-IND is unchecked and Schedule D is attached.

Bypasses
C I N P R X

Explanation
Fail when either Form 5500, Line 10b(5) Box is checked and no Schedule D attached or Schedule D is attached and Form 5500, Line 10b(5) Box is not checked.

Acknowledgment Error Message
Error: Either Form 5500, Line 10b(5) Box is checked and no Schedule D is provided, or Schedule D is provided and Form 5500, Line 10b(5) Box is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1') and ( ( n1:Form5500/n1:SchDAttachedInd = '1' and not ( n1:SchD ) ) or ( not( n1:Form5500/n1:SchDAttachedInd = '1' ) and n1:SchD ) )

# Edit Test Requirements - 2015

TEST: X-019 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
SCH-G-ATTACHED-IND is checked and no Schedule G is attached, or SCH-G-ATTACHED-IND is unchecked and Schedule G is attached.

Bypasses
C I N P R X

Explanation
Fail when either Form 5500, Line 10b(6) Box is checked and no Schedule G attached or Schedule G is attached and Form 5500, Line 10b(6) Box is not checked.

Acknowledgment Error Message
Error: Either Form 5500, Line 10b(6) Box is checked and no Schedule G is provided, or Schedule G is provided and Form 5500, Line 10b(6) Box is not checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassI = '1' or ../n1:Bypass/n1:BypassN = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1') and ( ( n1:Form5500/n1:SchGAttachedInd = '1' and not ( n1:SchG ) ) or ( not( n1:Form5500/n1:SchGAttachedInd = '1' ) and n1:SchG ) )

# Edit Test Requirements - 2015

TEST: X-020 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
Fail when PENSION-TOT-ADDITIONS-AMT not equal to the sum of (PENSION-CONTRIB-DEP-AMT, PENSION-DIVND-CR-DEP-AMT, PENSION-INT-CR-DUR-YR-AMT, PENSION-TRANSFER-FROM-AMT, and PENSION-OTHER-AMT).

Bypasses
C N O P R X

Explanation
Fail when Schedule(s) A, Line 7c(6) does not equal the sum of Lines 7c(1) through 7c(5).

Acknowledgment Error Message
Error: Schedule(s) A, Line 7c(6) must equal the sum of Lines 7c(1) through 7c(5).

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassO = '1' or ../n1:Bypass/n1:BypassR = '1' ) and not(sum( n1:SchA/n1:PensionTotAdditionsAmt ) = sum( n1:SchA/n1:PensionContribDepAmt | n1:SchA/n1:PensionDivndCrDepAmt | n1:SchA/n1:PensionIntCrDurYrAmt | n1:SchA/n1:PensionTransferFromAmt | n1:SchA/n1:PensionOtherAmt ) )

# Edit Test Requirements - 2015

TEST: X-021 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
Fail when PENSION-TOT-BAL-ADDN-AMT not equal to the sum of (PENSION-END-PREV-BAL-AMT and PENSION-TOT-ADDITIONS-AMT).

Bypasses
C N O P R X

Explanation
Fail when Schedule(s) A, Line 7d does not equal the sum of Lines 7b and 7c(6).

Acknowledgment Error Message
Error: Schedule(s) A, Line 7d must equal the sum of Lines 7b and 7c(6).

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassO = '1' or ../n1:Bypass/n1:BypassR = '1' ) and not(sum( n1:SchA/n1:PensionTotBalAddnAmt ) = sum( n1:SchA/n1:PensionEndPrevBalAmt | n1:SchA/n1:PensionTotAdditionsAmt ) )

# Edit Test Requirements - 2015

TEST: X-022 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
Fail when PENSION-TOT-DED-AMT not equal to the sum of (PENSION-BNFTS-DSBRSD-AMT,PENSION-ADMIN-CHRG-AMT, PENSION-TRANSFER-TO-AMT, and PENSION-OTH-DED-AMT).

Bypasses
C N O P R X

Explanation
Fail when Schedule(s) A, Line 7e(5) does not equal the sum of Lines 7e(1) through 7e(4).

Acknowledgment Error Message
Error: Schedule(s) A, Line 7e(5) must equal the sum of Lines 7e(1) through 7e(4).

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassO = '1' or ../n1:Bypass/n1:BypassR = '1' ) and not(sum( n1:SchA/n1:PensionTotDedAmt ) = sum ( n1:SchA/n1:PensionBnftsDsbrsdAmt | n1:SchA/n1:PensionAdminChrgAmt | n1:SchA/n1:PensionTransferToAmt | n1:SchA/n1:PensionOthDedAmt ) )

# Edit Test Requirements - 2015

TEST: X-023 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
Fail when PENSION-EOY-BAL-AMT not equal to PENSION-TOT-BAL-ADDN-AMT minus PENSION-TOT-DED-AMT.

Bypasses
C N O P R X

Explanation
Fail when Schedule(s) A, Line 7f does not equal Line 7d minus Line 7e(5).

Acknowledgment Error Message
Error: Schedule(s) A, Line 7f must equal Line 7d minus Line 7e(5).

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassO = '1' or ../n1:Bypass/n1:BypassR = '1' ) and not(sum( n1:SchA/n1:PensionEoyBalAmt ) = sum ( n1:SchA/n1:PensionTotBalAddnAmt ) - sum( n1:SchA/n1:PensionTotDedAmt ) )

# Edit Test Requirements - 2015

TEST: X-024 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
Fail when WLFR-TOT-EARNED-PREM-AMT not equal to the sum of (WLFR-PREMIUM-RCVD-AMT and WLFR-UNPAID-DUE-AMT) minus WLFR-RESERVE-AMT.

Bypasses
C N O P R X

Explanation
Fail when Schedule(s) A, Line 9a(4) does not equal Line 9a(1) plus Line 9a(2) minus Line 9a(3).

Acknowledgment Error Message
Error: Schedule(s) A, Line 9a(4) must equal Line 9a(1) plus Line 9a(2) minus Line 9a(3).

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassO = '1' or ../n1:Bypass/n1:BypassR = '1' ) and n1:SchA [not( sum( n1:WlfrTotEarnedPremAmt ) = sum( n1:WlfrPremiumRcvdAmt | n1:WlfrUnpaidDueAmt ) - sum( n1:WlfrReserveAmt ) ) ]

# Edit Test Requirements - 2015

TEST: X-025 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
Fail when WLFR-INCURRED-CLAIM-AMT not equal to the sum of WLFR-CLAIMS-PAID-AMT and WLFR-INCR-RESERVE-AMT.

Bypasses
C N O P R X

Explanation
Fail when Schedule(s) A, Line 9b(3) does not equal to the sum of Lines 9b(1) and 9b(2).

Acknowledgment Error Message
Error: Schedule(s) A, Line 9b(3) must equal the sum of Lines 9b(1) and 9b(2).

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassO = '1' or ../n1:Bypass/n1:BypassR = '1' ) and not(sum( n1:SchA/n1:WlfrIncurredClaimAmt ) = sum( n1:SchA/n1:WlfrClaimsPaidAmt | n1:SchA/n1:WlfrIncrReserveAmt ) )

# Edit Test Requirements - 2015

TEST: X-026 Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
Fail when WLFR-RET-TOT-AMT not equal to the sum of (WLFR-RET-COMMISSIONS-AMT, WLFR-RET-ADMIN-AMT, WLFR-RET-OTH-COST-AMT, WLFR-RET-OTH-EXPENSE-AMT, WLFR-RET-TAXES-AMT, WLFR-RET-CHARGES-AMT, and WLFR-RET-OTH-CHRGS-AMT).

Bypasses
C N O P R X

Explanation
Fail when Schedule(s) A, Line 9c(1)H does not equal the sum of Lines 9c(1)A through 9c(1)G.

Acknowledgment Error Message
Error: Schedule(s) A, Line 9c(1)H must equal the sum of Lines 9c(1)A through 9c(1)G.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassO = '1' or ../n1:Bypass/n1:BypassR = '1' ) and not(sum( n1:SchA/n1:WlfrRetTotAmt ) = sum ( n1:SchA/n1:WlfrRetCommissionsAmt | n1:SchA/n1:WlfrRetAdminAmt | n1:SchA/n1:WlfrRetOthCostAmt | n1:SchA/n1:WlfrRetOthExpenseAmt | n1:SchA/n1:WlfrRetTaxesAmt | n1:SchA/n1:WlfrRetChargesAmt | n1:SchA/n1:WlfrRetOthChrgsAmt ) )

# Edit Test Requirements - 2015

TEST: X-027MB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when MB-PLAN-YEAR-BEGIN-DATE present and not equal to FORM-PLAN-YEAR-BEGIN-DATE or SF-PLAN-YEAR-BEGIN-DATE.

Bypasses
C G I N P R W X Z

Explanation
Fail when the Plan Year Begin date on Schedule MB does not match the Plan Year Begin date on Form 5500 or the Plan Year Begin date on Form 5500-SF.

Acknowledgment Error Message
Error: The Plan Year Begin Date on Schedule MB must match the Plan Year Begin Date on Form 5500 or the Plan Year Begin Date on Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchMB/n1:PlanYearBeginDate != n1:Form5500/n1:PlanYearBeginDate )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchMB/n1:PlanYearBeginDate != n1:SF/n1:PlanYearBeginDate )

# Edit Test Requirements - 2015

TEST: X-027SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when SB-PLAN-YEAR-BEGIN-DATE present and not equal to FORM-PLAN-YEAR-BEGIN-DATE or SF-PLAN-YEAR-BEGIN-DATE.

Bypasses
C G I N P R W X Z

Explanation
Fail when the Plan Year Begin date on Schedule SB does not match the Plan Year Begin date on Form 5500 or the Plan Year Begin date on From 5500-SF.

Acknowledgment Error Message
Error: The Plan Year Begin Date on Schedule SB must match the Plan Year Begin Date on Form 5500 or the Plan Year Begin Date on Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchSB/n1:PlanYearBeginDate != n1:Form5500/n1:PlanYearBeginDate )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchSB/n1:PlanYearBeginDate != n1:SF/n1:PlanYearBeginDate )

# Edit Test Requirements - 2015

TEST: X-028MB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when MB-TAX-PRD present and not equal to FORM-TAX-PRD or SF-TAX-PRD.

Bypasses
C G I N P R W X Z

Explanation
Fail when the Plan Year End date on Schedule MB does not match the Plan Year End date on Form 5500 or the Plan Year End date on Form 5500-SF.

Acknowledgment Error Message
Error: The Plan Year End Date on Schedule MB must match the Plan Year End Date on Form 5500 or the Plan Year End Date on Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchMB/n1:PlanYearEndDate != n1:Form5500/n1:PlanYearEndDate )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchMB/n1:PlanYearEndDate != n1:SF/n1:PlanYearEndDate )

# Edit Test Requirements - 2015

TEST: X-028SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when SB-TAX-PRD present and not equal to FORM-TAX-PRD or SF-TAX-PRD.

Bypasses
C G I N P R W X Z

Explanation
Fail when the Plan Year End date on Schedule SB does not match the Plan Year End date on Form 5500 or the Plan Year End date on Form 5500-SF.

Acknowledgment Error Message
Error: The Plan Year End Date on Schedule SB must match the Plan Year End Date on Form 5500 or the Plan Year End Date on Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchSB/n1:PlanYearEndDate != n1:Form5500/n1:PlanYearEndDate )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchSB/n1:PlanYearEndDate != n1:SF/n1:PlanYearEndDate )

# Edit Test Requirements - 2015

TEST: X-029MB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when MB-PN present and not equal to SPONS-DFE-PN or SF-PLAN-NUM.

Bypasses
C G I N P R W X Z

Explanation
Fail when the Plan Number on Schedule MB, Line B does not match the Plan Number on Form 5500, Line 1 (b) or Form 5500-SF, Line 1(b).

Acknowledgment Error Message
Error: The Plan Number on Schedule MB, Line B must match Form 5500, Line 1(b) or Form 5500-SF, Line 1(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchMB/n1:PlanNum != n1:Form5500/n1:SponsDfePlanNum )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchMB/n1:PlanNum != n1:SF/n1:SponsorPlanNum )

# Edit Test Requirements - 2015

TEST: X-029SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when SB-PN present and not equal to SPONS-DFE-PN or SF-PLAN-NUM.

Bypasses
C G I N P R W X Z

Explanation
Fail when the Plan Number on Schedule SB does not match the Plan Number on Form 5500, Line 1(b) or Form 5500-SF, Line 1(b).

Acknowledgment Error Message
Error: The Plan Number on Schedule SB, Line B must match Form 5500, Line 1(b) or Form 5500-SF, Line 1(b).

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchSB/n1:PlanNum != n1:Form5500/n1:SponsDfePlanNum )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( n1:SchSB/n1:PlanNum != n1:SF/n1:SponsorPlanNum )

# Edit Test Requirements - 2015

TEST: X-031MB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when MB-VALUE-DATE not within the FORM-PLAN-YEAR-BEGIN-DATE and FORM-TAX-PRD or not within the SF-PLAN-YEAR-BEGIN-DATE and SF-TAX-PRD.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule MB, Line 1a is not between the Plan Year Begin date and Plan Year End date on Form 5500 or the Plan Year Begin date and Plan Year End date on Form 5500-SF.

Acknowledgment Error Message
Error: Line 1a of Schedule MB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (( n1:SchMB/n1:ActrlValueDate and not( xs:date( n1:SchMB/n1:ActrlValueDate ) >= xs:date( n1:Form5500/n1:PlanYearBeginDate ) and xs:date( n1:SchMB/n1:ActrlValueDate ) <= xs:date( n1:Form5500/n1:PlanYearEndDate ) ) ) )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (( n1:SchMB/n1:ActrlValueDate and not ( xs:date( n1:SchMB/n1:ActrlValueDate ) >= xs:date( n1:SF/n1:PlanYearBeginDate ) and xs:date( n1:SchMB/n1:ActrlValueDate ) <= xs:date( n1:SF/n1:PlanYearEndDate ) ) ) )

# Edit Test Requirements - 2015

TEST: X-031SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when SB-VALUE-DATE not within the FORM-PLAN-YEAR-BEGIN-DATE and FORM-TAX-PRD or not within the SF-PLAN-YEAR-BEGIN-DATE and SF-TAX-PRD.

Bypasses
C G I N P R W X Z

Explanation
Fail when Schedule SB, Line 1 is not between the Plan Year Begin date and Plan Year End date on Form 5500 or the Plan Year Begin date and Plan Year End date on Form 5500-SF.

Acknowledgment Error Message
Error: Line 1 of Schedule SB must be between the Plan Year Begin Date and Plan Year End Date on Form 5500 or the Plan Year Begin Date and Plan Year End Date on Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (( n1:SchSB/n1:ActrlValueDate and not( xs:date( n1:SchSB/n1:ActrlValueDate ) >= xs:date( n1:Form5500/n1:PlanYearBeginDate ) and xs:date( n1:SchSB/n1:ActrlValueDate ) <= xs:date( n1:Form5500/n1:PlanYearEndDate ) ) ) )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and (( n1:SchSB/n1:ActrlValueDate and not( xs:date( n1:SchSB/n1:ActrlValueDate ) >= xs:date( n1:SF/n1:PlanYearBeginDate ) and xs:date( n1:SchSB/n1:ActrlValueDate ) <= xs:date( n1:SF/n1:PlanYearEndDate ) ) ) )

# Edit Test Requirements - 2015

TEST: X-032MB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when MB-NOT-REFLECT-IND=1 and a Statement by the Enrolled Actuary (ATTACHMENT-TYPE='ActuaryStatement') not attached.

Bypasses
C G I N P R W X Z

Explanation
Fail when a Statement by the Enrolled Actuary (Attachment[AttachmentTypeCode='ActuaryStatement']) is not attached and the Schedule MB, box labeled "actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule" is checked.

Acknowledgment Error Message
Error: Statement by the Enrolled Actuary (Attachment [AttachmentTypeCode='ActuaryStatement']) must be attached when the Schedule MB box labeled "actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule" is checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlNotReflectInd = '1' and not ( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode='ActuaryStatement'] )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchMB/n1:ActrlNotReflectInd = '1' and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode='ActuaryStatement'] )

# Edit Test Requirements - 2015

TEST: X-032SB Baseline Date 2009-01-01

Severity: ERROR Agency IRS

Specification
Fail when SB-ACTUARY-NOT-REFLECT-IND=1 and a Statement by the Enrolled Actuary (ATTACHMENT-TYPE='ActuaryStatement') not attached.

Bypasses
C G I N P R W X Z

Explanation
Fail when a Statement by the Enrolled Actuary (Attachment[AttachmentTypeCode='ActuaryStatement']) is not attached and the Schedule SB, box labeled "actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule" is checked.

Acknowledgment Error Message
Error: Statement by the Enrolled Actuary (Attachment [AttachmentTypeCode='ActuaryStatement']) must be attached when the Schedule SB box labeled "actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule" is checked.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchSB/n1:ActrlActuaryNotReflectInd = '1' and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode='ActuaryStatement'] )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassI ='1' or ../n1:Bypass/n1:BypassP = '1' or ../n1:Bypass/n1:BypassR = '1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchSB/n1:ActrlActuaryNotReflectInd = '1' and not( n1:Attachments/n1:Attachment [ n1:AttachmentTypeCode='ActuaryStatement'] )

# Edit Test Requirements - 2015

TEST: X-034 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
(SHORT-PLAN-YR-IND=1 and BYPASS-S=0) or (SHORT-PLAN-YR-IND=0 and BYPASS-S=1).

Bypasses
C R X

Explanation
Fail when either Form 5500, Line B (short plan year filing) is checked and the Plan Year End minus the Plan Year Begin date is not less than 364 days or Line B (short plan year filing) is not checked and the Plan Year End minus the Plan Year Begin date is less than 364 days.

Acknowledgment Error Message
Error: Either Form 5500, Line B (short plan year filing) is checked, but the Plan Year End minus the Plan Year Begin date is not less than 12 months or Form 5500, Line B (short plan year filing) is not checked, but the Plan Year End minus the Plan Year Begin date is less than 12 months.

XPATH - Regular Filings (relative to FilingData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1') and ( ( n1:Form5500/n1:ShortPlanYrInd ='1' and not ( ../n1:Bypass/n1:BypassS ='1') ) or ( not ( n1:Form5500/n1:ShortPlanYrInd ='1') and ../n1:Bypass/n1:BypassS ='1') )

# Edit Test Requirements - 2015

TEST: X-034SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
(SF-SHORT-PLAN-YR-IND=1 and BYPASS-S=0) or (SF-SHORT-PLAN-YR-IND=0 and BYPASS-S=1).

Bypasses
C R

Explanation
Fail when either Form 5500-SF, Line B (short plan year filing) is checked and the Plan Year End minus the Plan Year Begin date is not less than 364 days or Line B (short plan year filing) is not checked and the Plan Year End minus the Plan Year Begin date is less than 364 days.

Acknowledgment Error Message
Error: Either Form 5500-SF, Line B4 (short plan year filing) is checked, but the Plan Year End minus the Plan Year Begin date is not less than 12 months or Form 5500-SF, Line B4 (short plan year filing) is not checked, but the Plan Year End minus the Plan Year Begin date is less than 12 months.

XPATH - Short Form Filings (relative to ShortFormData node): not ( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and ( ( n1:SF/n1:ShortPlanYrInd ='1' and not ( ../n1:Bypass/n1:BypassS ='1') ) or ( not ( n1:SF/n1:ShortPlanYrInd ='1') and ../n1:Bypass/n1:BypassS ='1') )

# Edit Test Requirements - 2015

TEST: X-048 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

FILING-HEADER-FORM-YEAR does not match year of FILING-HEADER-PLAN-YEAR-BEGIN unless FILING-HEADER-PRIOR-YR-IND = '1' .

Bypasses

C R X Z

Explanation

Fail when Filing Header, Form Year does not match year of Filing Header, Plan Year Begin, unless the Filing Header Prior Year Indicator is set to 1.

Acknowledgment Error Message

Error: 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.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:FilingHeader/n1:FormYear != string( year-from-date( ../n1:FilingHeader/n1:PlanYearBeginDate ) ) and not ( ../n1:FilingHeader/n1:PriorYearInd = '1')

# Edit Test Requirements - 2015

TEST: X-048SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
FILING-HEADER-FORM-YEAR does not match year of FILING-HEADER-PLAN-YEAR-BEGIN unless FILING-HEADER-PRIOR-YR-IND = '1'.

Bypasses
C R

Explanation
Fail when Filing Header, Form Year does not match year of Filing Header, Plan Year Begin, unless the Filing Header Prior Year Indicator is set to 1.

Acknowledgment Error Message
Error: 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.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and ../n1:FilingHeader/n1:FormYear != string( year-from-date( ../n1:FilingHeader/n1:PlanYearBeginDate ) ) and not ( ../n1:FilingHeader/n1:PriorYearInd = '1')

# Edit Test Requirements - 2015

TEST: X-083SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-BROKER-FEES-PAID-IND contains blank.

Bypasses
C N P R X

Explanation
Fail when Form 5500-SF, Line 10e is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10e cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and not( n1:SF/n1:BrokerFeesPaidInd )

# Edit Test Requirements - 2015

TEST: X-084SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-BROKER-FEES-PAID-AMT is missing when SF-BROKER-FEES-PAID-IND contains '1' (yes).

Bypasses
C N P R X

Explanation
Fail when Form 5500-SF, Line 10e is checked "yes", but an amount is not entered on Line 10e-Amount.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10e is checked "yes," but an amount is not entered on Line 10e-Amount.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:BrokerFeesPaidInd = '1' and not( n1:SF/n1:BrokerFeesPaidAmt )

# Edit Test Requirements - 2015

TEST: X-085SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-FAIL-PROVIDE-BENEFIT-DUE-IND contains blank.

Bypasses
C N P R X

Explanation
Fail when Form 5500-SF, Line 10f is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10f cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and not( n1:SF/n1:FailProvideBenefitDueInd )

# Edit Test Requirements - 2015

TEST: X-086SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-FAIL-PROVIDE-BENEFIT-DUE-AMT is missing when SF-FAIL-PROVIDE-BENEFIT-DUE-IND contains '1' (yes).

Bypasses
C N P R X

Explanation
Fail when Form 5500-SF, Line 10f is checked "yes", but an amount is not entered on Line 10f-Amount.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10f is checked "yes," but an amount is not entered on Line 10f-Amount.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:FailProvideBenefitDueInd = '1' and not( n1:SF/n1:FailProvideBenefitDueAmt )

# Edit Test Requirements - 2015

TEST: X-087SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PLAN-BLACKOUT-PERIOD-IND contains blank unless SF-TYPE-PENSION-BNFT-CODE contains "1x."

Bypasses
C N P R W X

Explanation
Fail when Form 5500-SF, Line 10h is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10h cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' ) and not( n1:SF/n1:PlanBlackoutPeriodInd ) and not ( n1:SF/n1:PensionCodeTable/n1:TypePensionBnftCode [contains (.,'1') ] )

# Edit Test Requirements - 2015

TEST: X-088SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PARTCP-LOANS-IND contains blank.

Bypasses
C N P R

Explanation
Fail when Form 5500-SF, Line 10g is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10g cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' ) and not ( n1:SF/n1:PartcpLoansInd )

# Edit Test Requirements - 2015

TEST: X-089SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PARTCP-LOANS-EOY-AMT not greater than or equal to 0 when SF-PARTCP-LOANS-IND contains '1' (yes).

Bypasses
C N P R

Explanation
Fail when Form 5500-SF, Line 10g is checked "yes," but an amount greater than or equal to zero is not entered on Line 10g-Amount.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10g is checked "yes," but an amount greater than or equal to zero is not entered on Line 10g-Amount.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' ) and n1:SF/n1:PartcpLoansInd = '1' and sum( n1:SF/n1:PartcpLoansEoyAmt ) < 0

# Edit Test Requirements - 2015

TEST: X-091SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-ELIGIBLE-ASSETS-IND contains blank.

Bypasses
C N P R X

Explanation
Fail when Form 5500-SF, Line 6a is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 6a cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and not( n1:SF/n1:EligibleAssetsInd )

# Edit Test Requirements - 2015

TEST: X-092SF Baseline Date 2009-01-01

Severity: STOP Agency DOL

Specification
SF-ELIGIBLE-ASSETS-IND contains '2'.

Bypasses
C N P R X

Explanation
Fail when Form 5500-SF, Line 6a contains "2". Filer must complete Form 5500.

Acknowledgment Error Message
Stop: Form 5500-SF cannot be submitted when Form 5500-SF, Line 6a is checked "no." A Form 5500 must be submitted.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:EligibleAssetsInd = '2'

# Edit Test Requirements - 2015

TEST: X-094SF Baseline Date 2009-01-01

Severity: STOP Agency DOL

Specification
SF-IQPA-WAIVER-IND contains '2'

Bypasses
C N P R X

Explanation
Fail when Form 5500-SF, Line 6b contains "2". Filer must complete Form 5500.

Acknowledgment Error Message
Stop: Form 5500-SF cannot be submitted when Form 5500-SF, Line 6b is checked "no." A Form 5500 must be submitted.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:IQPAWaiverInd = '2'

# Edit Test Requirements - 2015

TEST: X-101SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL IRS

Specification
When SF-DB-PLAN-FUNDING-REQD-IND contains '1" and Schedule SB not present.

Bypasses
C N P R X

Explanation
Fail when Form 5500-SF, Line 11 is checked "yes", but a Schedule SB is not attached.

Acknowledgment Error Message
Error: Schedule SB must be provided when Form 5500-SF, Line 11 is checked "yes."

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:DbPlanFundingReqdInd ='1' and not( n1:SchSB )

# Edit Test Requirements - 2015

TEST: X-107SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-RES-TERM-PLAN-ADPT-AMT not greater than or equal to 0 when SF-RES-TERM-PLAN-ADPT-IND contains '1' (yes).

Bypasses
C N P R X

Explanation
Fail when Form 5500-SF, Line 13a is checked "yes", but an amount greater than or equal to zero is not provided in Line 13a-Amount.

Acknowledgment Error Message
Error: Form 5500-SF, Line 13a is checked "yes," but an amount greater than or equal to zero is not entered on Line 13a-Amount.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:ResTermPlanAdptInd ='1' and sum ( n1:SF/n1:ResTermPlanAdptAmt ) <0

# Edit Test Requirements - 2015

TEST: X-110SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PLAN-BLACKOUT-PERIOD-IND = "1" and SF-COMPLY-BLACKOUT-NOTICE-IND contains blank.

Bypasses
C N P R X

Explanation
Fail when Form 5500-SF, Line 10h is checked "yes", and Line 10i is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 10i cannot be blank when Line 10h is checked "yes."

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassN ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SF/n1:PlanBlackoutPeriodInd ='1' and not( n1:SF/n1:ComplyBlackoutNoticeInd )

# Edit Test Requirements - 2015

TEST: X-111 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
ADMIN-SIGNATURE-DATE is less than FILING-HEADER-PLAN-YEAR-END.

Bypasses
C G R X Z

Explanation
Fail when the Filing Header, Administrator Signature date is less than the Plan Year End date.

Acknowledgment Error Message
Error: The Filing Header, Administrator Signature date is prior to the Plan Year End date.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and xs:date(xs:dateTime( ../n1:FilingHeader/n1:AdminSignature/n1:SignedDate )) < xs:date( ../n1:FilingHeader/n1:PlanYearEndDate )

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and xs:date(xs:dateTime( ../n1:FilingHeader/n1:AdminSignature/n1:SignedDate )) < xs:date( ../n1:FilingHeader/n1:PlanYearEndDate )

# Edit Test Requirements - 2015

TEST: X-112 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SPONSOR-SIGNATURE-DATE on Filing Header less than FILING-HEADER-PLAN-YEAR-END unless the ADMIN-SIGNATURE-DATE is equal to or greater than the FILING-HEADER-PLAN-YEAR-END.

Bypasses
C G R Z

Explanation
Fail when the Filing Header, Sponsor Signature date is less than the Plan Year End date unless the Administrator Signature date is equal to or greater than the Plan Year End date.

Acknowledgment Error Message
Error: The Filing Header, Sponsor Signature date is prior to the Plan Year End date.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate and ( (../n1:FilingHeader/n1:AdminSignature/n1:SignedDate and xs:date(xs:dateTime(../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate)) < xs:date(../n1:FilingHeader/n1:PlanYearEndDate) and xs:date(xs:dateTime(../n1:FilingHeader/n1:AdminSignature/n1:SignedDate)) < xs:date(../n1:FilingHeader/n1:PlanYearEndDate)) or ( ../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate and not(../n1:FilingHeader/n1:AdminSignature/n1:SignedDate ) and xs:date(xs:dateTime(../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate)) < xs:date(../n1:FilingHeader/n1:PlanYearEndDate)))

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate and ( (../n1:FilingHeader/n1:AdminSignature/n1:SignedDate and xs:date(xs:dateTime(../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate)) < xs:date(../n1:FilingHeader/n1:PlanYearEndDate) and xs:date(xs:dateTime(../n1:FilingHeader/n1:AdminSignature/n1:SignedDate)) < xs:date(../n1:FilingHeader/n1:PlanYearEndDate)) or ( ../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate and not(../n1:FilingHeader/n1:AdminSignature/n1:SignedDate ) and xs:date(xs:dateTime(../n1:FilingHeader/n1:SponsorSignature/n1:SignedDate)) < xs:date(../n1:FilingHeader/n1:PlanYearEndDate)))

# Edit Test Requirements - 2015

TEST: X-113 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
Plan Sponsor/DFE information on Form 5500 must include either US Address (SPONS-DFE-MAIL-US-ADDRESS1, SPONS-DFE-MAIL-US-CITY, SPONS-DFE-MAIL-US-STATE, and SPONS-DFE-MAIL-US-ZIP) or Foreign Address (SPONS-DFE-MAIL-FOREIGN-ADDRESS1, SPONS-DFE-MAIL-FOREIGN-CITY, and SPONS-DFE-MAIL-FOREIGN-CNTRY) fields.

Bypasses
C R X Z

Explanation
Fail when plan sponsor/DFE mailing address information on Form 5500, Line 2a is not provided

Acknowledgment Error Message
Error: Form 5500, Line 2a plan sponsor/DFE mailing address information cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and not( n1:Form5500/n1:SponsorDfe/n1:USMailingAddress | n1:Form5500/n1:SponsorDfe/n1:ForeignMailingAddress )

# Edit Test Requirements - 2015

TEST: X-113SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
Plan Sponsor information on Form 5500 SF must include either US Address (SF-SPONS-US-ADDRESS1, SF-SPONS-US-CITY, SF-SPONS-US-STATE, and SF-SPONS-US-ZIP) or Foreign Address (SF-SPONS-FOREIGN-ADDRESS1, SF-SPONS-FOREIGN-CITY, and SF-SPONS-FOREIGN-CNTRY) fields.

Bypasses
C R

Explanation
Fail when plan sponsor address information on Form 5500-SF, Line 2a is not provided.

Acknowledgment Error Message
Error: Form 5500-SF, Line 2a plan sponsor mailing address information cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and count( n1:SF/n1:Sponsor/n1:USAddress | n1:SF/n1:Sponsor/n1:ForeignAddress ) = 0

# Edit Test Requirements - 2015

TEST: X-114 Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

Plan Administrator information on Form 5500 must include either US Address (ADMIN-US-ADDRESS1, ADMIN-US-CITY, ADMIN-US-STATE, and ADMIN-US-ZIP) or Foreign Address (ADMIN-FOREIGN-ADDRESS1, ADMIN-FOREIGN-CITY, and ADMIN-FOREIGN-CNTRY) fields unless ADMIN-NAME-SAME-AS-SPONSOR-IND=1 .

Bypasses

C R X

Explanation

Fail when plan administrator mailing address information on Form 5500, Line 3a is not provided unless "Same as Plan Sponsor" checkbox is selected.

Acknowledgment Error Message

Error: Form 5500, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500, Line 3a.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and not( n1:Form5500/n1:Administrator/n1:USAddress | n1:Form5500/n1:Administrator/n1:ForeignAddress ) and not( n1:Form5500/n1:Administrator/n1:NameSameAsSponsorInd='1' )

# Edit Test Requirements - 2015

TEST: X-114SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

Plan Administrator information on Form 5500-SF must include either US Address (SF-ADMIN-US-ADDRESS1, SF-ADMIN-US-CITY, SF-ADMIN-US-STATE, and SF-ADMIN-US-ZIP) or Foreign Address (SF-ADMIN-FOREIGN-ADDRESS1, SF-ADMIN-FOREIGN-CITY, and SF-ADMIN-FOREIGN-CNTRY) fields unless SF-ADMIN-NAME-SAME-AS-SPONSOR-IND=1

Bypasses

C R X

Explanation

Fail when plan administrator mailing address information on Form 5500-SF, Line 3a is not provided unless "Same as Plan Sponsor" is selected.

Acknowledgment Error Message

Error: Form 5500-SF, Line 3a plan administrator mailing address information cannot be blank. If the Plan Administrator's Name and Address are the same as the Plan Sponsor, select the "Same as Plan Sponsor" checkbox on the Form 5500-SF, Line 3a.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1') and count( n1:SF/n1:Administrator/n1:USAddress | n1:SF/n1:Administrator/n1:ForeignAddress ) = 0 and not(n1:SF/n1:Administrator/n1:NameSameAsSponsorInd='1' )

# Edit Test Requirements - 2015

TEST: X-115SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-PLAN-ENTITY-CD = "3" (One Participant Plan) and SF-TYPE-PENSION-BNFT-CODE contains 2I.

Bypasses
C R

Explanation
Fail when Form 5500-SF, Line A(One-Participant Plan) is checked and pension codes on Line 9a contain 2I.

Acknowledgment Error Message
Error: Form 5500-SF, Line 9a cannot contain "2I" when Box A (one-participant plan) is checked.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR = '1' ) and n1:SF/n1:TypePlanEntityCd = '3' and count( n1:SF/n1:PensionCodeTable [n1:TypePensionBnftCode = '2I'] ) > 0

# Edit Test Requirements - 2015

TEST: X-116SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification
SF-DC-PLAN-FUNDING-REQD-IND is blank.

Bypasses
C R

Explanation
Fail when Form 5500-SF, Line 12 is blank.

Acknowledgment Error Message
Error: Form 5500-SF, Line 12 cannot be blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and not( n1:SF/n1:DcPlanFundingReqdInd )

# Edit Test Requirements - 2015

TEST: X-117 Baseline Date 2011-01-01

Severity: WARNING Agency DOL

Specification
When EXT-SPECIAL-IND equals '1' and EXT-SPECIAL-TEXT is blank.

Bypasses
C G R W Z

Explanation
Fail when Form 5500, Part I, Line D is checked (special extension), however, Line D (description) is blank.

Acknowledgment Error Message
Warning: Form 5500, Part I, Line D (special extension) is checked, but Line D (description) is blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:Form5500/n1:ExtSpecialInd = '1' and string-length(n1:Form5500/n1:ExtSpecialText)=0

# Edit Test Requirements - 2015

TEST: X-117SF Baseline Date 2011-01-01

Severity: WARNING Agency DOL

Specification
When SF-EXT-SPECIAL-IND equals '1' and SF-EXT-SPECIAL-TEXT is blank.

Bypasses
C G R W Z

Explanation
Fail when Form 5500-SF, Part I, Line C is checked (special extension), however, Line C (description) is blank.

Acknowledgment Error Message
Warning: Form 5500-SF, Part I, Line C (special extension) is checked, but Line C (description) is blank.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SF/n1:ExtSpecialInd = '1' and string-length(n1:SF/n1:ExtSpecialText)=0

# Edit Test Requirements - 2015

TEST: X-118 Baseline Date 2011-01-01

Severity: ERROR Agency DOL

Specification

FILING-HEADER-FORM-YEAR does not match year of FILING-HEADER-PLAN-YEAR-BEGIN unless FILING-HEADER-PRIOR-YR-IND = '1' or (year of FILING-HEADER-PLAN-YEAR-BEGIN = '2016' and FILING-HEADER-FORM-YEAR = '2015').

Bypasses

C R X Z

Explanation

Fail when Filing Header, Form Year does not match year of Filing Header, Plan Year Begin, unless the Filing Header Prior Year Indicator is set to 1 or the (year of the FILING-HEADER-PLAN-YEAR-BEGIN equals 2016 and FILING-HEADER-FORM-YEAR equals 2015).

Acknowledgment Error Message

Error: 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.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:FilingHeader/n1:FormYear != string( year-from-date( ../n1:FilingHeader/n1:PlanYearBeginDate ) ) and not ( ../n1:FilingHeader/n1:PriorYearInd = '1') and not ( string( year-from-date( ../n1:FilingHeader/n1:PlanYearBeginDate)) = '2016' and ../n1:FilingHeader/n1:FormYear = '2015' )

# Edit Test Requirements - 2015

TEST: X-118SF Baseline Date 2009-01-01

Severity: ERROR Agency DOL

Specification

FILING-HEADER-FORM-YEAR does not match year of FILING-HEADER-PLAN-YEAR-BEGIN unless FILING-HEADER-PRIOR-YR-IND = '1' or (year of FILING-HEADER-PLAN-YEAR-BEGIN = '2016' and FILING-HEADER-FORM-YEAR = '2015').

Bypasses

C R

Explanation

Fail when Filing Header, Form Year does not match year of Filing Header, Plan Year Begin, unless the Filing Header Prior Year Indicator is set to 1 or the (year of the FILING-HEADER-PLAN-YEAR-BEGIN equals 2016 and FILING-HEADER-FORM-YEAR equals 2015).

Acknowledgment Error Message

Error: 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.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and ../n1:FilingHeader/n1:FormYear != string( year-from-date( ../n1:FilingHeader/n1:PlanYearBeginDate ) ) and not ( ../n1:FilingHeader/n1:PriorYearInd ='1') and not( string( year-from-date( ../n1:FilingHeader/n1:PlanYearBeginDate)) = '2016' and ../n1:FilingHeader/n1:FormYear = '2015' )

# Edit Test Requirements - 2015

TEST: X-119 Baseline Date 2012-01-01

Severity: ERROR Agency DOL

Specification
Fail when FILING-HEADER-PRIOR-YR-IND = '1' and FILING-HEADER-FORM-YEAR equals FILING-HEADER-PLAN-YEAR-BEGIN.

Bypasses
C

Explanation
Fail when Filing Header Form Year matches the year of Filing Header Plan Year Begin, and the Prior Year Indicator is set to 1.

Acknowledgment Error Message
Error: The Prior Year Indicator in the Filing Header is not valid for the plan year, which is determined by the Plan Year Begin date in the Filing Header.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' ) and ../n1:FilingHeader/n1:FormYear = string( year-from-date( ../n1:FilingHeader/n1:PlanYearBeginDate ) ) and ../n1:FilingHeader/n1:PriorYearInd = '1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' ) and ../n1:FilingHeader/n1:FormYear = string( year-from-date( ../n1:FilingHeader/n1:PlanYearBeginDate ) ) and ../n1:FilingHeader/n1:PriorYearInd = '1'

# Edit Test Requirements - 2015

TEST: X-121 Baseline Date 2013-01-01

Severity: ERROR Agency DOL

Specification
PLAN-BLACKOUT-PERIOD-IND contains blank unless TYPE-PENSION-BNFT-CODE contains "1x."

Bypasses
C G J P R W X Z

Explanation
Fail when Schedule H, Line 4m is blank.

Acknowledgment Error Message
Error: Schedule H, Line 4m cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassJ ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchH and not(n1:SchH/n1:PlanBlackoutPeriodInd) and not(n1:Form5500/

n1:PensionCodeTable/n1:TypePensionBnftCode[contains(.,'1')])

# Edit Test Requirements - 2015

TEST: X-122 Baseline Date 2013-01-01

Severity: ERROR Agency DOL

Specification
SMALL-PLAN-BLACKOUT-PERIOD-IND contains blank unless TYPE-PENSION-BNFT-CODE contains "1x."

Bypasses
C G P R W X Z

Explanation
Fail when Schedule I, Line 4m is blank.

Acknowledgment Error Message
Error: Schedule I, Line 4m cannot be blank.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassP ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassW ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and n1:SchI and not (n1:SchI/n1:PlanBlackoutPeriodInd) and not(n1:Form5500/n1:PensionCodeTable/n1:TypePensionBnftCode [contains(.,'1')])

# Edit Test Requirements - 2015

TEST: X-123 Baseline Date 2014-01-01

Severity: ERROR Agency DOL

Specification
Fail when E-SIGNATURE-IND is present and the ESignature Alternative Attachment (ATTACHMENT-TYPE='ESignatureAlternative') not attached).

Bypasses
C X

Explanation
Fail when the filing has been signed using the E-Signature option, but the E-Signature attachment is not attached.

Acknowledgment Error Message
Error: The filing has been signed using the E-Signature option for Service Providers, however, the required attachment for this E-Signature option has not been attached.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:AuthInds/n1:ESignatureValidInd='1' and not(n1:Attachments/n1:Attachment [n1:AttachmentTypeCode='ESignatureAlternative'])

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:AuthInds/n1:ESignatureValidInd='1' and not(n1:Attachments/n1:Attachment[n1:AttachmentTypeCode='ESignatureAlternative'])

# Edit Test Requirements - 2015

TEST: X-124 Baseline Date 2016-01-01

Severity: ERROR Agency DOL IRS PBGC

Specification
Fail when Schedule H is attached and Schedule I is attached.

Bypasses
C X

Explanation
Fail when Schedule H and Schedule I are both attached to a filing.

Acknowledgment Error Message
Error: Both a Schedule H and Schedule I have been attached to the filing. Please verify which schedule should be attached and submit the correct schedule.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassX ='1' ) and n1:SchH and n1:SchI

# Edit Test Requirements - 2015

TEST: X-125 Baseline Date 2016-01-01

Severity: ERROR Agency DOL IRS PBGC

Specification
Fail when ADMIN-MANUAL-SIGNED-NAME or ADMIN-MANUAL-SIGN-DATE is blank or missing when E-SIGNATURE-IND = 1.

Bypasses
C G R X Z

Explanation
Fail when the filing has been signed using the E-Signature option, but the Plan Administrator's signed name and/or Plan Administrator's signed date has not been provided on the Form 5500.

Acknowledgment Error Message
Error: The filing has been signed using the E-Signature option for Service Providers, however, the Plan Administrator signed name and/or signature date has not been provided on the Form 5500.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:AuthInds/n1:ESignatureValidInd='1' and (not(n1:Form5500/n1:AdminSignature/n1:ManualSignedDate) or not(n1:Form5500/n1:AdminSignature/n1:ManualSignedName))

# Edit Test Requirements - 2015

TEST: X-125SF Baseline Date 2016-01-01

Severity: ERROR Agency DOL IRS PBGC

Specification
Fail when SF-ADMIN-MANUAL-SIGNED-NAME or SF-ADMIN-MANUAL-SIGN-DATE is blank or missing when E-SIGNATURE-IND = 1.

Bypasses
C R X

Explanation
Fail when the filing has been signed using the E-Signature option, but the Plan Administrator's signed name and/or Plan Administrator's signed date has not been provided on the Form 5500-SF.

Acknowledgment Error Message
Error: The filing has been signed using the E-Signature option for Service Providers, however, the Plan Administrator signed name and/or signature date has not been provided on the Form 5500-SF.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1') and ../n1:AuthInds/n1:ESignatureValidInd='1' and (not(n1:SF/n1:AdminSignature/n1:ManualSignedDate) or not(n1:SF/n1:AdminSignature/n1:ManualSignedName))

# Edit Test Requirements - 2015

TEST: X-126 Baseline Date 2016-01-01

Severity: ERROR Agency DOL IRS PBGC

Specification
Fail when ADMIN-SIGNATURE-IND = 1 and E-SIGNATURE-IND = 1.

Bypasses
C G R X Z

Explanation
Fail when both valid Administrator credentials and ESignature credentials have been applied.

Acknowledgment Error Message
Error: The filing has been signed using the E-Signature option for Service Providers, however, Plan Administrator signature credentials have also been provided. Please review and ensure that the correct signature credentials have been provided. If the Plan Administrator has signed the filing, there is no need to sign using the e-signature alternative.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:AuthInds/n1:ESignatureValidInd='1' and ../n1:AuthInds/n1:AdminSignatureValidInd='1'

# Edit Test Requirements - 2015

TEST: X-126SF Baseline Date 2016-01-01

Severity: ERROR Agency DOL IRS PBGC

Specification
Fail when ADMIN-SIGNATURE-IND = 1 and E-SIGNATURE-IND = 1.

Bypasses
C R X

Explanation
Fail when both valid Administrator credentials and ESignature credentials have been applied.

Acknowledgment Error Message
Error: The filing has been signed using the E-Signature option for Service Providers, however, Plan Administrator signature credentials have also been provided. Please review and ensure that the correct signature credentials have been provided. If the Plan Administrator has signed the filing, there is no need to sign using the e-signature alternative.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:AuthInds/n1:ESignatureValidInd='1' and ../n1:AuthInds/n1:AdminSignatureValidInd='1'

# Edit Test Requirements - 2015

TEST: X-127 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When ADMIN-MANUAL-SIGN-DATE is present and less than FORM-TAX-PRD or ADMIN-MANUAL-SIGN-DATE is greater than SUBMITTED-DATE.

Bypasses
C G R X Z

Explanation
Fail when the Form 5500, Plan Administrator manual signed date is earlier than the Form 5500, Plan Year End date, or greater than the date the filing was submitted.

Acknowledgment Error Message
Warning: The date the Plan Administrator manually signed the Form 5500 using the E-Signature option may be invalid. Please verify and correct the date if needed.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassG ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ( days-from-duration( xs:date( n1:Form5500/n1:AdminSignature/n1:ManualSignedDate ) - xs:date( ../n1:SubmittedDate ) ) >0 or days-from-duration( xs:date( n1:Form5500/n1:AdminSignature/n1:ManualSignedDate ) - xs:date( n1:Form5500/n1:PlanYearEndDate ) ) <0)

# Edit Test Requirements - 2015

TEST: X-127SF Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When SF-ADMIN-MANUAL-SIGN-DATE is present and less than SF-TAX-PRD or SF-ADMIN-MANUAL-SIGN-DATE is greater than SUBMITTED-DATE.

Bypasses
C R X

Explanation
Fail when the Form 5500-SF, Plan Administrator manual signed date is earlier than the Form 5500-SF, Plan Year End date, or greater than the date the filing was submitted.

Acknowledgment Error Message
Warning: The date the Plan Administrator manually signed the Form 5500-SF under the E-Signature option may be invalid. Please verify and correct the date if needed.

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ( days-from-duration( xs:date( n1:SF/n1:AdminSignature/n1:ManualSignedDate) - xs:date( ../n1:SubmittedDate) ) >0 or days-from-duration( xs:date( n1:SF/n1:AdminSignature/n1:ManualSignedDate ) - xs:date( n1:SF/n1:PlanYearEndDate ) ) <0)

# Edit Test Requirements - 2015

TEST: Z-001 Baseline Date 2016-01-01

Severity: WARNING Agency PBGC

Specification
When SUSPECT-DUP-IND=1

Bypasses
C R

Explanation
Fail when the EIN, Plan Number, Form Year and Plan Year Ending dates on the current submission match another filing in the Tracking database and the current submission is not an amended return.

Acknowledgment Error Message
Warning: 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. If a duplicate was submitted in error, no further action is needed, but try to avoid duplicate submissions in the future.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and ../n1:SuspectDupInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' ) and ../n1:SuspectDupInd='1'

# Edit Test Requirements - 2015

TEST: Z-002 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When PLAN-NUM-ENTITY-IND=1

Bypasses
C R X

Explanation
Fail when the plan number on Line 1b of the Form 5500 or Form 5500-SF on the current submission does not match the plan number from the previous year's submission.

Acknowledgment Error Message
Warning: The plan number on Line 1b of the Form 5500 or Form 5500-SF of this filing submission does not match the plan number provided on last year's return/report. Please verify that the correct plan number has been provided on Line 1b of the Form 5500 or Form 5500-SF and make any necessary corrections. If the plan number has changed since last year's return/report, enter the plan number as it appeared on the last return/report on Line 4c of the Form 5500 or Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:PlanNumEntityInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:PlanNumEntityInd='1'

# Edit Test Requirements - 2015

TEST: Z-003 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When PLAN-NAME-ENTITY-IND=1

Bypasses
C R X

Explanation
Fail when the plan name on Line 1a of the Form 5500 or Form 5500-SF of the current submission does not match the plan name from the previous year's submission.

Acknowledgment Error Message
Warning: The plan name on Line 1a of the Form 5500 or Form 5500-SF 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 or Form 5500-SF and use the same name or abbreviation as was used on prior filings.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:PlanNameEntityInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:PlanNameEntityInd='1'

# Edit Test Requirements - 2015

TEST: Z-004 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When PLAN-SPONS-ZIP-ENTITY-IND=1

Bypasses
C R X

Explanation
Fail when the plan sponsor's ZIP code or Foreign Postal Code on Line 2a of the Form 5500 or Form 5500-SF of the current submission does not match the plan sponsor's ZIP code or Foreign Postal Code from the previous year's submission.

Acknowledgment Error Message
Warning: The plan sponsor's ZIP code or Foreign Postal Code on Line 2a of the Form 5500 or Form 5500-SF of this filing submission does not match the plan sponsor's ZIP code or Foreign Postal Code provided on last year's return/report. Please verify that the correct plan sponsor's ZIP code or Foreign Postal Code has been provided on Line 2a of the Form 5500 or Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:PlanSponsZipEntityInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:PlanSponsZipEntityInd='1'

# Edit Test Requirements - 2015

TEST: Z-005 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When PLAN-FEATURE-CODE-ENTITY-IND=1

Bypasses
C R X Z

Explanation
Fail when the plan feature code(s) on Line 8 of the Form 5500 or Line 9 of the Form 5500-SF of the current submission do not match the plan feature code(s) from the previous year's submission.

Acknowledgment Error Message
Warning: The plan feature code(s) on Line 8 of the Form 5500 or Line 9 of the Form 5500-SF of this filing submission do not match the plan feature code(s) provided on last year's return/report. Please verify that the correct plan feature code(s) have been provided on Line 8 of the Form 5500 or Line 9 of the Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:PlanFeatureCodeEntityInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:PlanFeatureCodeEntityInd='1'

# Edit Test Requirements - 2015

TEST: Z-006 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When PLAN-FNDNG-BENEFIT-ENTITY-IND=1

Bypasses
C R X Z

Explanation
Fail when the plan funding and benefit arrangement code(s) on Line 9 of the Form 5500 of the current submission do not match the plan funding and benefit arrangement code(s) from the previous year's submission.

Acknowledgment Error Message
Warning: The plan funding and benefit arrangement code(s) on Line 9 of the Form 5500 of this filing submission do not match the plan funding and benefit arrangement code(s) provided on last year's return/report. Please verify that the correct plan funding and benefit arrangement code(s) have been provided on Line 9 of the Form 5500.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:PlanFndngBenefitEntityInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:PlanFndngBenefitEntityInd='1'

# Edit Test Requirements - 2015

TEST: Z-007 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When TOT-PARTCP-ENTITY-IND=1

Bypasses
C R X Z

Explanation
Fail when the total participant BOY count on Line 5 of the Form 5500 or Line 5a of the Form 5500-SF of the current submission does not match the total participant EOY count on Line 6f of the Form 5500 or Line 5b of the Form 5500-SF from the previous year's submission.

Acknowledgment Error Message
Warning: The total participant BOY count on Line 5 of the Form 5500 or Line 5a of the Form 5500-SF in this filing submission does not match the total participant EOY count provided on Line 6f of the Form 5500 or Line 5b of the Form 5500-SF of last year's return/report. Please verify that the correct total participant BOY count has been provided on Line 5 of the Form 5500 or Line 5a of the Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:TotPartcpEntityInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' or ../n1:Bypass/n1:BypassZ ='1' ) and ../n1:TotPartcpEntityInd='1'

# Edit Test Requirements - 2015

TEST: Z-008 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When TOT-ASSET-ENTITY-IND=1

Bypasses
C R X

Explanation
Fail when the BOY total assets on Line 1f of the Schedule H, Line 1a of the Schedule I or Line 7a of the Form 5500-SF of the current submission does not match the EOY total assets on Line1f of the Schedule H, Line 1a of the Schedule I or Line 7a of the Form 5500-SF from the previous year's submission.

Acknowledgment Error Message
Warning: The BOY total assets on Line 1f of the Schedule H, Line 1a of the Schedule I or Line 7a of the Form 5500-SF in this filing submission does not match the EOY total assets provided on Line 1f of the Schedule H, Line 1a of the Schedule I or Line 7a of the Form 5500-SF of last year's return/report. Please verify that the correct BOY total assets have been provided on Line 1f of the Schedule H, Line 1a of the Schedule I or Line 7a of the Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:PlanAssetEntityInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:PlanAssetEntityInd='1'

# Edit Test Requirements - 2015

TEST: Z-009 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When NO-MATCH-ENTITY-IND=1

Bypasses
C R X

Explanation
Fail when two or more entity fields (EIN, plan number, plan name, Sponsor's ZIP Code or Foreign Postal Code, plan feature codes, plan funding and benefit arrangement codes, total participants and total assets) on the current submission cannot be matched to a return/report from the previous year's submission.

Acknowledgment Error Message
Warning: Key identifying information on this filing submission 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. If this is not an initial filing for this plan, please verify that the correct EIN and plan number have been provided on Lines 1b and 2b of the Form 5500 or Form 5500-SF. If the EIN and/or plan number have changed since last year's return/report, enter the EIN and/or plan number as it appeared on the last return/report on Line 4b and/or 4c of the Form 5500 or Form 5500-SF.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:NoMatchEntityInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:NoMatchEntityInd='1'

# Edit Test Requirements - 2015

TEST: Z-010 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When BAD-PLAN-SPONS-ADDRESS-IND=1

Bypasses
C R X

Explanation
Fail when plan sponsor's address on Line 2a of the Form 5500 or Form 5500-SF may be invalid.

Acknowledgment Error Message
Warning: The plan sponsor's address provided on Line 2a of the Form 5500 or Form 5500-SF may be invalid. Please verify that a complete and accurate address has been provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:BadPlanSponsAddressInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:BadPlanSponsAddressInd='1'

# Edit Test Requirements - 2015

TEST: Z-011 Baseline Date 2016-01-01

Severity: WARNING Agency DOL IRS PBGC

Specification
When BAD-PLAN-ADMIN-ADDRESS-IND=1

Bypasses
C R X

Explanation
Fail when plan administrator's address on Line 3a of the Form 5500 or Form 5500-SF may be invalid.

Acknowledgment Error Message
Warning: The plan administrator's address provided on Line 3a of the Form 5500 or Form 5500-SF may be invalid. Please verify that a complete and accurate address has been provided.

XPATH - Regular Filings (relative to FilingData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:BadPlanAdminAddressInd='1'

XPATH - Short Form Filings (relative to ShortFormData node): not( ../n1:Bypass/n1:BypassC ='1' or ../n1:Bypass/n1:BypassR ='1' or ../n1:Bypass/n1:BypassX ='1' ) and ../n1:BadPlanAdminAddressInd='1'