IFILE USER'S GUIDE

March 14, 2019

FOR THE

ERISA Filing Acceptance System 2
(EFAST2)
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Chapter 1. Introduction

The Employee Retirement Income Security Act of 1974 (ERISA) and provisions of the Internal Revenue Code require certain employee benefit plans to submit information on their size, funding, operations, and other characteristics to the Government every year on the Form 5500 series. This series was developed by federal agencies that work together to enforce ERISA provisions and other statutes designed to protect the retirement benefits of the nation’s workers. These agencies include the Department of Labor (DOL) Employee Benefits Security Administration (EBSA), the IRS Office of Tax Exempt and Government Entities (TE/GE), and the Pension Benefit Guaranty Corporation (PBGC). In an effort to update and streamline the current reporting system, the DOL has enacted regulations that require electronic filing. EBSA 29 CFR Part 2520 RIN 1210-AB06 requires electronic filing with plan years beginning on or after 01 January 2009. This guide is intended to provide the information and instructions necessary for users to file ERISA related filings electronically using the Department of Labor’s EFAST2 (ERISA Filing Acceptance System) Internet based filing application, IFILE.

1.1 Overview of the Electronic Filing Program

IFILE is a free limited-function web application that provides for the creation and submission of Form 5500 series returns/reports by users. IFILE also provides for the saving and printing of filings in various stages of preparedness and allows a user to create and edit any number of filings in multiple sessions. Filings created using IFILE can consist of multiple filing components. These components can include individual forms, schedules, and attachments. Users have the ability to create, edit, and save individual filing components. Once a filing is complete, including all required schedules and attachments, users can electronically sign and submit completed filings for processing. The IFILE interface includes systematic communication of messages to users regarding filing status up to and including filing acceptance. The IFILE electronic filing application is accessed and utilized from an interactive web form-fill application that is available to the public for use. A number of functions and features have been incorporated into IFILE to make the system user friendly and easy to navigate including the presentation of each form/schedule as its own individual web page. Details on the use of IFILE, from access to processing confirmation are included within this user’s guide. Contact information for questions and support are also included at the end of this document within the section labeled Resources.

Chapter 2. Accessing the EFAST2 Website and IFILE

2.1 Obtaining Access

Users may obtain a valid User ID via the EFAST2 website by registering in EFAST2. This site is located at https://www.efast.dol.gov.

Detailed information on the registration process can be found in the EFAST2 Guide for Filers and Service Providers.

During the application process, a user will be required to provide the following information:

- First Name
- Zip/Postal Code
- Last Name
- Daytime Phone
- Address
- Email
- City/Town
- Company Name
- Country
- User Type(s)
- State/Province
- Challenge Question/Answer

Within five minutes of the online application being submitted, credentials will be established and an email sent to the user with further instructions to complete their registration. Credentials provided to a user are comprised of a User ID (alpha-character A through W followed by seven numeric-characters) and four-digit numeric PIN.

**NOTE:** EFAST2 User ID and PIN credentials do not expire. Passwords expire after ninety (90) days.
2.2 User Types

A registered user is a person who has registered with EFAST2 by providing basic contact information. At registration time, a user selects one or more user types that are applicable to his or her work in IFILE.

EFAST2 regulates access privileges based on the concept of user types. User types are a way to grant a user access to sensitive or protected parts of the system. User types provide users the ability to perform multiple functions without having more than one account in the system.

General public (non-Government) users choose user types during registration. Upon initial registration, the Filing Author and Filing Signer user types will be pre-selected by default. Applicants have the ability to modify the default user type selections during initial registration. EFAST2 users can add or remove user types once their account is active by logging in and going to the User Profile page.

Not all functions in IFILE are available to all users. Users choose their user type(s) at registration time and those user types will drive the IFILE application and the functions and screens the user will see. The following user types are applicable to IFILE:

1. **Filing Author:** Filing Authors can use IFILE to complete Form 5500/5500-SF and the accompanying schedules, and submit the filing. Filing Authors can also use the website to check filing status. Filing Authors cannot sign filings unless they also have the Filing Signer role. If you are using EFAST2-approved third-party software to author your filing rather than IFILE, you do not need to check this box.

2. **Filing Signer:** Filing signers are Plan Administrators, Employers/Plan Sponsors, or Direct Filing Entities who electronically sign the Form 5500/5500-SF. This role should also be selected by plan service providers that have written authorization to sign on behalf of the plan administrator, employer/plan sponsor, or DFE under the EFAST2 e-signature option. No other filing-related functions may be performed by selecting this user type alone.

3. **Schedule Author:** Schedule Authors can use IFILE to complete one or more of the schedules that accompany Form 5500/5500-SF. Schedules created by a Schedule Author are not associated with a filing. For a schedule created by a Schedule Author to be used in a filing, the schedule must be exported. This exported file will then be imported by the Filing Author to the correct filing. Schedule Authors cannot initiate, sign, or submit a filing [unless they are also a Filing Author and/or Filing Signer]. If the Filing Author is using EFAST2-approved third-party software to author your filing rather than IFILE, then you do not need to check this box.

4. **Government User:** Government users may create and submit a filing on behalf of a company. When this is done, it is called a Secured/Substitute Filing. Government users are assigned roles per the EFAST2 COR.

The following table lists major functionality within the EFAST2 web-based filing tool, based on user type:

<table>
<thead>
<tr>
<th>Function</th>
<th>User type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Create or update a filing</td>
<td>Filing Author, Government User</td>
</tr>
<tr>
<td>Create or update a schedule within a filing</td>
<td>Filing Author, Government User</td>
</tr>
<tr>
<td>Create or update a schedule independent of a filing</td>
<td>Schedule Author</td>
</tr>
<tr>
<td>Import/Export a filing</td>
<td>Filing Author, Government User</td>
</tr>
<tr>
<td>Import/Export a schedule</td>
<td>Filing Author, Schedule Author, Government User</td>
</tr>
<tr>
<td>Validate a filing</td>
<td>Filing Author, Filing Signer</td>
</tr>
<tr>
<td>Sign a filing</td>
<td>Filing Signer</td>
</tr>
<tr>
<td>Submit a filing</td>
<td>Filing Author</td>
</tr>
<tr>
<td>Submit a secured/substitute filing</td>
<td>Government User</td>
</tr>
</tbody>
</table>

*Table 1. IFILE Function and User Type*
2.3 Locating the EFAST2 Web-based Filing Tool (IFILE)

To access the EFAST2 internet/web-based filing tool (IFILE), enter the following URL in the address bar of an Internet browser (web browser):


EFAST2 will work with a variety of browsers, including Microsoft Edge and Internet Explorer, Mozilla Firefox, Google Chrome, and Apple Safari. The most current release and at least one older supported version of those browsers can be used to access the EFAST2 website.

**Note:** Web browser pop-up blockers should be disabled when using the EFAST2 website. The use of pop-up blockers can prevent the display of information. See Appendix B for information on how to turn off pop-up blockers.

2.3.1 Welcome Page

The URL will take you to the EFAST2 Filing Welcome page. From here, you can log into EFAST2 to access current filings or schedules or create new filings using IFILE, depending on your user type(s).

![Figure 1. EFAST2 Welcome Page](image-url)
1. **Main Body:** This is the area where EFAST2-related information is located. Click these links for answers to questions *People are Asking* and for *New and Noteworthy* information.

2. **Navigation Panel:** This is where you will find links to EFAST2 filing functions, registration, and other areas of interest.
   a. **Filings:** Use the *Form 5500/5500-SF Search* link to search for filings that have been submitted and processed by EFAST2. Once logged in, other IFILE-related functions will be available here.
   b. **Main:** Links to administrative functions including the Welcome page (this page), registering as an EFAST2 user, logging into the EFAST2 website, and accessing Form 5500/5500-SF instructions.
   c. **Support:** Links to the IFILE landing page, FAQs, EFAST2 Publications, and other support information, including a link to the Employee Benefits Security Administration (EBSA) website.

3. **Header and Footer Menus:** Department of Labor and Employee Benefit Security Administration (EBSA) contact information and links to topics and information on other DOL and EBSA sites are contained in the header and footer at the top and bottom of each page.

Figure 2. EFAST2 Welcome Page (footer)

**2.3.2 IFILE Landing Page**

The IFILE page is accessed by clicking the *IFILE* link in the navigation panel on the left side of the page.

The IFILE page provides links to register with EFAST2 or login to the EFAST2 website (if not already logged in). The page provides a centralized location for IFILE resources, including links to user guides, other publications, and frequently asked questions.
**What is IFILE?**

IFILE is a free online software application provided by the Government that you can use to create and submit Form 5500 or 5500-SF filings. IFILE is available to all registered users with Internet access.

IFILE allows you to save and print filings as you work on them. You do not need to complete a filing in one session; you can come back to a saved filing another day to continue working on it. Reports created using IFILE can include a Form 5500 or 5500-SF schedule, and attachments. IFILE uses an interactive form-fill application that is user friendly and easy to navigate.

Once a filing is complete, users can electronically sign and submit it for processing. When using IFILE, system-generated emails will be sent to the filing author/agency regarding the status of signature-ready and submitted filings.

**Getting started...**

You must register for an EFAST2 account in order to use IFILE. If you have not yet registered with EFAST2, click the button below. When completing the registration application, be sure to select Filing/Author/Filing Signer User type.

**Already registered?**

If you are using IFILE to complete and submit your Form 5500 or 5500-SF, the steps you must follow are explained in the IFILE Quick Start Guide. Registered users can use the Login button below to access the IFILE application.

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**Starting the filing process in IFILE...**

When you’re ready to begin the filing process in IFILE, select the Create a Filing link to the left and IFILE will help determine the form you should fill.

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**...more about IFILE...**

**Questions:**
- How can I find my PIN? See EFAST2 PIN Help question 8.
- Can I file more than one Form 5500 or 5500-SF? See EFAST2 FAQ question 19.
- What is the benefit of using Form 5500 or 5500-SF? See EFAST2 FAQ question 21.

**Resources:**
- EFAST2 and IFILE Quick Start Guide
- EFAST2 Tutorial
- EFAST2 PIN Help
- EFAST2 User Guide for File and Service Providers

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Figure 3. IFILE Landing Page (user is not logged in)

Figure 4. IFILE Landing Page (user is logged in)
2.4 Logging in to the EFAST2 Website

2.4.1 New to EFAST2

If you are new to EFAST2, you must first register before preparing, signing, or submitting a completed Form 5500/5500-SF. To register, click the Register link in the navigation panel on the left, and then follow the prompts to complete the seven-step registration process. Once registered, click Login to begin working in IFILE. (See the EFAST2 Guide for Filers and Service Providers for further information regarding EFAST2 registration.)

2.4.2 Registered User Login

1. If you are already an EFAST2 registered user, click the Login link in the navigation panel on the left.

   ![Figure 5. Login and Register Links](image)

   Figure 5. Login and Register Links

2. After clicking Login, enter your EFAST2 User ID and Password and click the Login button.
   a. If you have forgotten your User ID, click the Forgot User ID button. The User ID is not case-sensitive.
   b. If you have forgotten your password, click the Forgot Password button.
   c. You may register from the Login page by clicking the Register Now link or by clicking the Register link from the left navigation panel (under Main).
   d. After three failed login attempts, an email will be sent to the email account on record. The email will indicate your account is locked and that you must use the Forgot User ID and Forgot Password functions to recover these pieces of information. To use these options, you must enter your challenge answer correctly, as described in the EFAST2 Guide for Filers and Service Providers.

3. Following a successful login, the Home – Filing Summary page is displayed.

   NOTE: The procedures in this guide that describe how to use IFILE assume that you have logged into the EFAST2 website.
2.5 Home – Filing Summary Page (Logged In)

The Home – Filing Summary page is the first page all registered EFAST2 users will see when logged in to the EFAST2 website. This page contains a summary view of all un-submitted filings and/or schedules that the user has saved or that have been assigned to the user for a signature.

![Figure 6. EFAST2 Home – Filing Summary (Logged in)](image-url)
The **Filing Summary** page contains links to various areas of work.

- **User:** Contains the name of the registered EFAST2 user currently logged in.
- **View Your PIN:** This function can be used to view the PIN. Alternately, the user can go to User Profile to view the PIN, user types, and other profile information.
- **New Work, Saved Work, Filings Awaiting Signature, and Filing Submission:** These functions allow users to create, import, and work with saved filings in IFILE. Tasks shown on this page will only have an active button if that type of work is pending and/or authorized for the user's role. The number of items for each task will be shown in the "Items" column.

  In-progress filings, including saved filings, filings awaiting signature, and filings ready to submit, have been created by an EFAST2 user with the user type Filing Author. In-progress filings listed as *Provide Signature* have been created by a Filing Author who has requested a signature from an EFAST2 user with the user type Filing Signer.

- **Navigation Panel - Filings:** This is the part of the navigation menu that includes functions specific to IFILE. Functions *Create a Filing* and *Import a Filing* are displayed only for users with the user type Filing Author.
- **User Profile:** EFAST2 users who are logged in to the EFAST2 website can click the *User Profile* link to view or change their registration information, including adding or removing user types from their profile. Multiple user types can be selected as applicable. The *User Profile* page also displays the user's PIN.

### 2.6 User Profile

For detailed information on **User Profile**, see the [EFAST2 Guide for Filers and Service Providers](#). After logging in, click the **User Profile** link on the Navigation bar of the **Filing Summary** (Home) page. Your current user types are listed under **User Type**.

Click the *Home* link in the left navigation panel to return to the **Filing Summary** page.
Chapter 3. IFILE – Steps for Filing a Form 5500/5500-SF

Filings do not have to be completed in one session. You may save your work by clicking the Save or Save and Close buttons located at the bottom of each form and schedule. Once the initial form has been created, the filing is saved until the user submits it, deletes it, or until the saved filing has not been updated in over a year – at which time the filing is deleted from the EFAST2 database.

NOTE: Filings in IFILE are not saved automatically. You should Save between work areas, and must click Save and Close prior to closing a form or schedule.

3.1 IFILE Workflow

The basic workflow for creating and submitting a filing via IFILE include:

1. Create a Form 5500 or 5500-SF using one of the available form years
2. Add the appropriate schedules
3. Add attachments, if needed
4. Validate the filing to check it for errors prior to submission
5. Add the necessary signer(s) to the filing
6. Sign the filing or wait for the signer(s) to provide their electronic signature(s)
7. Submit the filing
8. Receive an Acknowledgement ID (AckId) and email informing you that your submission has been received
9. Login to the EFAST2 website to check the status of the filing

3.2 Create a New Filing in IFILE

Click Create a Filing from the Navigation menu or in the New Work section of the Filing Summary page.

If you do not see options for Create a Filing or Import a Filing, go to User Profile in the left navigation menu and select Change Profile to add Filing Author as a user type.

On the Form Selection page, choose an option to select a specific form or to get help to determine the correct form.
3.2.1 Form Selection “I know which form 5500 or 5500-SF I want to complete”

1. Select the form year and type from the drop-down list. Note: The most current form year and the three most recent years can be selected. If filing for a plan year prior to the available form years, choose the most recent form year and follow the guidance provided in EFAST2 FAQ #4 on the EFAST2 website.

2. Enter an identifiable name. The filing name can be anything of your choice as long as it does not already exist for another un-submitted filing in your filing list. An error will be displayed if the filing name you provide is already in use. The name of the filing is displayed in your filing list while the filing is in progress. This filing name will not be transmitted with the filing data or retained once the filing has been submitted.

3. Click Create to continue.
3.2.2 "Help me determine the correct 5500 or 5500-SF form to complete"

NOTE: Click the link at the top of the page to go to the Form Instructions page, or click the help icons for additional information.

1. Check the appropriate box if filing for an Internal Revenue Code 403(b) or for a DFE (other than a GIA).

2. Click the Calendar icon to the right of the Plan Year Begin Date or Plan Year End Date field, depending on whether the filing is for a plan or Direct Filing Entity (DFE).
   a. Click the Month and Year drop-down menus to select the month and year.
   b. Once the correct month and year are selected, click the date to enter the selection.
   c. The selected date will be entered into the field. Click the Clear link to remove the selected date, if necessary.

Figure 12. Help Determine the Correct Form

Figure 13. Select Plan Year Begin (or End) Month, Year, and Date
3. Enter responses for the Yes/No questions to determine Form 5500-SF eligibility. For plan years prior to 2013, five questions are used to determine 5500-SF eligibility. For 2013 and later plan years, a sixth question is added regarding whether the plan was required to file a Form M-1.

The examples below reflect the default values (Figure 16) and answers that correspond with a filer who is eligible for Form 5500-SF (Figure 17).

**NOTE:** Click the icons for additional information on the form selection questions.
4. Click *Next* to continue.

5. The Form Type (Form 5500 or 5500-SF) is based on the information provided on the *Form Selection* page.
   a. If the information provided on the *Form Selection* page does not meet the conditions for Form 5500-SF eligibility, the Form 5500 will be selected.
b. If the information provided on the Form Selection page meets the conditions for Form 5500-SF eligibility, the Form Type drop-down menu contains two options: Form 5500 and Form 5500-SF.

**Form Type**

![Form Type](image)

Figure 18. Form 5500-SF Option, Based on Answers from Form Selection Page

6. Enter a Filing Name (up to 30 characters). The filing name can be anything of your choice as long as it does not already exist on another un-submitted filing in your filing list. An error will be displayed if the filing name you provide is already in use. The name is displayed in your filing list while the filing is in progress. This filing name will not be transmitted with the filing data or retained once the filing has been submitted.

7. Click the Create button.

**Form Type**

![Form Type](image)

Figure 19. Enter a Filing Name

8. After selecting a form year, form type, and entering a filing name, the first page of the Form 5500 or 5500-SF is displayed.

   a. The plan year dates may be automatically populated based on the date entered on the Form Selection page or based on the form year. The plan year dates can be edited if necessary.

   b. Click the Forms and Instructions link for line-by-line instructions for Form 5500, Form 5500-SF, and related schedules for each form year. The Form 5500 Series page will open in a new window or tab.
9. Each form and schedule is displayed in portions (or tabs). Fill out the Form 5500 or 5500-SF by using check boxes, selecting answers from drop-down menus, and by entering data in the available fields. After entering information, click a tab to go to another part of the form.

- You should save between work areas. If you are logged out after 15 minutes of inactivity, you will lose data that you entered since the last successful save.

10. When you are finished filling out the form, click the Save and Close button.

- The form does not need to be completed at one time. You may save or close the form after it has been created, even if no information has been entered. You may return to a saved filing at your convenience.
3.2.3 Address Verification and Standardization

IFILE validates the U.S. Mailing Addresses on Form 5500 and 5500-SF for Plan Sponsor (line 2a) and Plan Administrator (line 3a). No other addresses, including foreign addresses, are verified. Addresses are validated using U.S. Postal Service (USPS) data, which is updated frequently.

For valid addresses, IFILE also performs standardization to help standardize abbreviations and address formats, correct spelling of streets and cities, and verify deliverability. Only valid addresses can be standardized.

ADDRESS VERIFICATION:

The address verification for U.S. mailing addresses occurs in IFILE after clicking Save or Save and Close on a Form 5500 or 5500-SF. The following steps describe an invalid address entry in IFILE.

1. Enter information on the Form 5500 or 5500-SF, including the U.S. Address for Plan Sponsor on line 2a.

2. Click Save or Save and Close at the bottom of any part of the Form 5500 or Form 5500-SF.

3. After clicking Save or Save and Close, the U.S. Mailing Address for the Plan Sponsor (and Plan Administrator, if present) will be validated automatically.

4. If the address cannot be validated, an on-screen message will be displayed, and the tab and fields will be highlighted in red.
   a. Click Yes to disregard the message and retain the address that was entered.
   b. Click No to return to the fields to make changes.
5. For an invalid address, one or more address fields may be updated. The red exclamation mark at the end of the address fields will be removed when a change is made.

6. After making changes, click **Save** or **Save and Close** to continue.

**ADDRESS STANDARDIZATION:**

For valid addresses, address standardization for U.S. mailing addresses occurs in IFILE after clicking **Save** or **Save and Close** on a Form 5500 or 5500-SF. The following steps describe standardization of a valid address.

1. Enter information on the Form 5500 or 5500-SF, including the U.S. Address for Plan Sponsor on line 2a.

2. After completing the Form 5500 or 5500-SF, click **Save** or **Save and Close**.

3. For a valid address, IFILE may display a standardized address if the address is not already standardized.
   a. Click **Accept** to use the standardized address.
b. Click **Decline** to use the original address.

![Image of address standardization window](image1.png)

**Figure 26. Address Standardization – Click Accept to use the standardized address**

4. If the standardization is accepted, the address fields are updated to the standardized address, and the form will automatically continue to save (or save and close).

![Image of saved form](image2.png)

**Figure 27. Address Standardization – Form was saved successfully**

3.2.4 **Save and Close**

1. Click the **Save and Close** button at the bottom of any page of the forms or schedules to save the information and return to the **Filing Menu** page, or click the **Close** button to return without saving.
2. After clicking Save and Close or Close, you will be returned to the Filing Menu page. The Form 5500 (or 5500-SF) is listed in the Forms and Schedules section which displays the form and schedules you have created as part of the filing.

3. At any time, click Close to return to the Home – Filing Summary page.

### 3.3 Open a Saved Filing

Once a filing has been created, it will be listed on the Home – Filing Summary page in the Saved Filings task until the user submits it, deletes it, or until the saved filing has not been updated in over a year – at which time the filing is deleted from the EFAST2 database.
1. From the **Filing Summary** page, click the **Saved Filings** button.

![Image of Filing Summary](image)

**Figure 30. Return to a Saved Filing**

2. On the **Filing List** page click the name of the filing you wish to open. The name of the filing will be the name you entered when originally creating the filing.

![Image of Filing List](image)

**Figure 31. Click the Name to Open a Saved Filing**

3. The **Filing Menu** will display the form and schedule(s) already started in the **Forms and Schedules** area.
4. In the **Forms and Schedules** area, click a form or schedule to select the one you wish to open.
5. Click **Open**.
3.4 Add a Schedule to an Existing Filing

Schedules that may be submitted electronically with a filing are listed as Available Schedules. All schedules are available for a Form 5500. Only Schedules MB and SB are available for a Form 5500-SF.

Other than Schedule A, only one instance of each schedule is allowed. Some schedules, such as the Schedules MB and SB, are mutually exclusive, meaning that once one is added, the other is removed as an Available Schedule.

Once a schedule is added to a filing, it appears in the Forms and Schedules list on the left of the Filing Menu and is removed from the list of Available Schedules on the right (except Schedule A, which can have a system maximum of 999 instances).

The Schedule A Identifier column in the Forms and Schedules area is comprised of the values from Schedule A line 1(d) and 1(e). The identifier is used to differentiate when multiple Schedules A are present. Forms and Schedules other than the Schedule A will contain no value in the Schedule A Identifier column.

### 3.4.1 Create a Blank Schedule

1. In the Available Schedules area, click a schedule to select the one you wish to create.
2. Click Create.

3. The selected schedule will be created and opened to the first portion of the schedule. Answers that have been inherited from the Form 5500/5500-SF will be displayed in gray and are read-only. These answers can be edited only by closing the schedule and opening the Form 5500/5500-SF.

**NOTE:** If the Form 5500/5500-SF has been filled out, the schedules that are part of the same filing will inherit data from the Form 5500 or 5500-SF, such as plan year beginning and ending dates, name of the plan, plan number, plan sponsor's name, and the EIN.
### Schedule I (Form 5500)

#### Part I 1-2

**Financial Information - Small Plan**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6060(a) of the Internal Revenue Code (the Code). File as an attachment to Form 5500.

**OMB No. 1210-0110**

**2018**

**This Form is Open to Public Inspection.**

---

**Part I 1-2**

**Financial Information - Small Plan**

For calendar plan year 2018 or fiscal plan year beginning *01-01-2018* and ending *12-31-2018*

- **A** Name of plan: Smith & Co. Profit Sharing Plan
- **B** Three-digit plan number (PN): 001
- **C** Plan sponsor's name as shown on line 2a of Form 5500: John Smith
- **D** Employer Identification Number (EIN): 45-8512345

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 50-120 participant rule (see instructions). Complete Schedule II if reporting as a large plan or DFE.

**Part I - Small Plan Financial Information**

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any item(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. **Round off amounts to the nearest dollar.**

#### 1 Plan Assets and Liabilities:

- **a** Total plan assets
- **b** Total plan liabilities
- **c** Net plan assets (subtract line 1b from line 1a)

<table>
<thead>
<tr>
<th></th>
<th>(a) Beginning of Year</th>
<th>(b) End of Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 2 Income, Expenses, and Transfers for this Plan Year:

- **a** Contributions received or receivable:
  - (1) Employers
  - (2) Participants
  - (3) Others (including rollovers)
- **b** Noncash contributions
- **c** Other income
- **d** Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)
- **e** Benefits paid (including direct rollovers)
- **f** Corrective distributions (see instructions)
- **g** Certain deemed distributions of participant loans (see instructions)
- **h** Administrative service providers (salaries, fees, and commissions)
- **i** Other expenses
- **j** Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)
- **k** Net income (loss) (subtract line 2j from line 2i)
- **l** Transfers to (from) the plan (see instructions)

<table>
<thead>
<tr>
<th></th>
<th>(a) Amount</th>
<th>(b) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2a(1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2a(2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2a(3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2c</td>
<td></td>
<td></td>
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<tr>
<td>2d</td>
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<td>2e</td>
<td></td>
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<td>2f</td>
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<td></td>
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<td>2g</td>
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<td>2h</td>
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<tr>
<td>2i</td>
<td></td>
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<tr>
<td>2j</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2k</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2l</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**Figure 34. Sample Schedule with Inherited Values**

22
4. Each schedule is displayed in portions (or tabs). After entering information, click a tab to go to another part of the schedule.
   - Click the Save button at any time to save your work. Click the Close button to exit without saving.
   - Forms and schedules need not be completed at one time. You may save or close forms and schedules after they are created, even if no information has been entered.

5. When you are finished working on the schedule, click the Save and Close button.

6. After clicking Save or Save and Close, you will be returned to the Filing Menu. The selected schedule is listed in the Forms and Schedules section, which displays the form and schedules you have created as part of the filing. The schedule you created will no longer be listed as an Available Schedule (unless you created a Schedule A that can have more than one instance).

   To review or edit the schedule, select the schedule and click Open.

![Figure 35. Schedule Added to Filing](image)

### 3.4.2 Import a Schedule (XML)

1. To import a single schedule to a saved filing, select the schedule, then click the Import button.

![Figure 36. Select a Schedule to Import](image)
2. On the **Import Schedule** page, click the *Browse* or *Choose File* button.

![Figure 37. Import a Schedule – Browse or Choose File](image1)

3. Choose the file to import.
   a. Select the file location.
   b. Select the XML file. Note: The selected file must contain valid XML for the selected schedule.
   c. Click *Open*.

![Figure 38. Select Schedule XML File to Be Imported](image2)

4. Click the **Import Schedule** button.

![Figure 39. Complete Schedule Import](image3)

5. If the selected file is valid, the contents of the XML file will import into the existing saved filing.

6. After saving or closing the schedule, you will be returned to the **Filing Menu**.

   The selected schedule is now listed in the *Forms and Schedules* section, which displays the form and schedules you have created as part of the filing. The schedule you created will no longer be listed as an *Available Schedule* (unless you created a Schedule A that can have more than one instance).
3.5 Add Attachments to an Existing Filing

Additional information may be required that cannot be provided on existing forms or schedules. The additional information can be added as an attachment to the filing. Filings and associated attachments are open to public inspection. Do not include social security numbers in attachments.

Acceptable formats for attachments include PDF and plain text. No other formats are permitted.

The Accountant’s Opinion may only be provided as a PDF document. For filings requiring a Schedule SB or MB, a signed Schedule MB/SB must also be attached to the filing as a PDF.

The EFAST2 system checks filings for errors. Some error checking requires the presence of specific attachments, depending on the form and schedules being filed.

All attachments are scanned for viruses. If a virus is found, the Add Attachment process will be terminated.

PDF files cannot be encrypted or password protected when used as filing attachments in EFAST2. For information related to encrypted or password protected attachments, refer to FAQ#27a on the EFAST2 website.

See Section 5.11 of this document for Attachment Message Handling.

Only one Accountant Opinion can be attached to a filing. Other than this number limit on the Accountant Opinion attachment type, there are no restrictions (beyond the filing size limit) on the number of times an attachment type can be used within a filing.

NOTE: Attachments are limited to a maximum file size of 60MB encoded (about 44.3 regular/decoded). FAQ#29 on the EFAST2 website provides information on optimizing attachments to reduce file size.

3.5.1 Add an Attachment

1. To add an attachment, click the Add Attachments button on the button ribbon of the Filing Menu.

2. On the Add Attachment page, select an Attachment Type from the drop-down menu that corresponds to the file you are attaching.
3. Click the *Browse or Choose File* button to find and select the file you wish to attach.

![Add Attachment](image)

**Figure 42. Add Attachment – Browse or Choose File**

4. Find and select the file to be attached. If required, the Accountant’s Opinion, signed schedule MB/SB, and E-Signature Alternative must be in PDF file format. PDF files cannot be encrypted or password protected. All other attachments may be either a plain text or PDF file. The process to add PDF and TXT files is the same.

5. Click the *Open* button to add the selected file. If you wish to cancel the attachment process, click the *Cancel* button.

![Select PDF or TXT File to Be Attached](image)

**Figure 43. Select PDF or TXT File to Be Attached**

6. Click the *Add Attachment* button to complete adding the attachment to the filing.
7. Once the file is attached, it will be listed in the *Attachments* section of the **Filing Menu**. You will see the selected attachment type on the left and the name of the file you attached on the right, with one exception. In the case of the Accountant’s Opinion, the file name will always show as “AccountantOpinion.pdf”. In all other cases, the name of the actual file will be shown.

### 3.5.2 View an Attachment

1. To view an attachment, select the attachment you wish to view from the *Attachments* list of the **Filing Menu** and click the *View* button on the right.
2. The attachment will open using the software on your computer for the selected file type. To view a PDF attachment, you will need PDF Reader software, which is available as a free download on the Internet.

3.5.3 Delete an Attachment

1. To delete an attachment, select the attachment you wish to delete from the Attachments list of the Filing Menu and click the Delete button on the right.

2. Click the Yes button to confirm the delete, or No to cancel. By clicking Yes, the attachment will be removed from the Attachments list. This is a permanent delete.

3.6 Validate the Filing to Check for Errors

Once you have completed your filing, it is recommended you check it for errors prior to adding the signer(s) to the filing. With the exception of checking signatures, the same validations are performed using Validate that are automatically performed after the filing is submitted. Passing this validation is not a guarantee of acceptance of the filing.

1. To validate a filing, click the Validate button on the button ribbon of the Filing Menu.
2. The filing will be checked for errors, and the result will be displayed in a separate pop-up window. If errors are found, the window can be left open while you attempt to fix the errors. “Records Found” indicates the number of errors or warnings that were found.

a. **Schema errors**: Schema errors must be corrected before the EFAST2 system can check the filing for other problems. Schema errors can prevent the filing from being submitted.

![Validate - In Progress Filing Errors](image)

**Figure 50. Validate – Schema Error**

b. **Errors and Warnings**: Errors or warnings will not prevent a filing from being submitted but will alert the preparer to inconsistent data, omissions, or other issues. By validating each filing and making necessary corrections before signing and submission, the preparer can avoid amendment and potential for correspondence, rejection, and penalties.

![Validate - In Progress Filing Errors](image)

**Figure 51. Validate – Errors and Warnings**

c. If the EFAST2 system finds no errors or warnings when using the Validate function, the Validate window will indicate that no errors were found.

![Validate - In Progress Filing Errors](image)

**Figure 52. Validate – No Error Records are Found**

3. To close the error report window, close the window as you would any other browser window or tab or click the Close this window button.
3.7 View the Filing as a PDF
The *View PDF* function creates a PDF file that may be opened immediately or saved to your computer. Pop-up blockers may prevent the downloading of a PDF file. Further details regarding pop-up blockers may be found in Appendix B.
When accessing a PDF of a filing or filing component, options to open or save the PDF or view the download folder depend on the browser. When viewing a PDF, the file must be viewed using software on your computer that can display PDF files (such as Adobe Reader).

3.7.1 PDF of Entire Filing
1. From the Filing Menu page, click the *View PDF* button on the button ribbon at the top of the page.

   ![Figure 53. View PDF of Entire Filing](image)

2. Depending on the browser type and version, the open and/or save options may appear in a separate download window or in a browser notification at the top or bottom of the screen.

3.7.2 PDF of Individual Filing Component
1. To create a PDF of a single component of the filing from the Filing Menu page, click a form or schedule from the Forms and Schedules section and then click the *View PDF* button on the right.

   ![Figure 55. View Filing Component PDF](image)

2. Depending on the browser type and version, the open and/or save options may appear in a separate download window or in a browser notification at the top or bottom of the screen.
3.8 Export the Filing Data (XML)

Users have the ability to export XML filing data from IFILE. This functionality allows users to export a filing or filing component(s). The XML file can be saved, imported into another software program, or sent to another user.

An export of a signed filing will not contain the signature elements in the Filing Header and is therefore, not considered a valid signed filing. The signed filing in EFAST2 remains a valid signed filing.

When exporting the XML of a filing or filing component, options to open or save the file or view the download folder depend on the browser.

3.8.1 Export Entire Filing

1. From the Filing Menu page, click the Export button on the button ribbon at the top of the page.

![Figure 56. Click Export from Button Ribbon](image)

2. Depending on the browser type and version, the open and/or save options may appear in a separate download window or in a browser notification at the top or bottom of the screen.

![Figure 57. Export Filing Prompt](image)

3. XML files may be viewed in software that allows viewing of text or XML files, such as Notepad.

![Figure 58. Exported Filing XML, Opened in a file Editor/Viewer](image)
3.8.2 Export Individual Form or Schedule

Users also have the ability to export XML-based individual filing components for importing into other software or to send to another user.

1. To export an XML of a single component, select the schedule you wish to export from the Forms and Schedules list and click the Export button on the right.

2. Depending on the browser type and version, the open and/or save options may appear in a separate download window or in a browser notification at the top or bottom of the screen.

3.9 Delete Filing Data

3.9.1 Delete Entire Filing

1. From the Filing Menu, click the Delete button on the button ribbon.

2. Click the Yes button to confirm deletion, or No to cancel. By clicking Yes, the system will delete the filing in its entirety, including the form and all schedules and attachments. This is a permanent deletion. You will be returned to the Filing Summary page, and the filing will no longer appear in the list of filings (e.g., Saved Filings, Awaiting Signatures, etc.).
3.9.2 Delete Individual Schedule

1. From the Filing Menu, select the schedule you wish to delete and click the Delete button in the Forms and Schedules section (Schedule A, in the example).

2. Click the Yes button to confirm deletion of the schedule, or No to cancel. By clicking Yes, the schedule will be deleted. You will be returned to the Filing Menu and the schedule will no longer appear in the list of Forms and Schedules. In addition, the deleted schedule is replaced in the list of Available Schedules.

3.10 Add Signer(s) to the Filing

All filings submitted for processing must contain at least one valid electronic signature. The EFAST2 system allows as few as one or as many as three signatures per filing. The signing roles available are: Plan Administrator, Plan Sponsor, DFE (Direct Filing Entity), and Service Provider using E-signature alternative option.

IFILE allows multiple individuals to electronically sign a filing if necessary. All signers must be registered and have an active EFAST2 User ID with the user type of Filing Signer.

In IFILE, the Filing Author creates a filing with the necessary forms, schedules, and attachments and then uses the function to add the Filing Signer(s) to the filing using the signer’s email address. Each signer is notified via email when a filing is ready to be electronically signed.

**NOTE:** If the Filing Author will also be signing the filing, the Filing Author must have the user type “Filing Signer.” The Filing Author can sign using the “Sign” button without first using the “Add Signers” button as described below. If necessary, the Filing Author may also add another signer using the “Add Signer” button.

3.10.1 Add Signers

The Filing Author adds the signer(s) to the filing. For guidance on who should sign a filing, see the Form 5500/5500-SF Instructions.
Only users with the Filing Signer user type can be added to a filing for signing purposes.

1. From the **Filing Menu**, click the **Add Signers** button on the button ribbon.

2. On the **Add a Signer** page, enter the email address of the Filing Signer to be added to this filing and then click the **Add** button.

   **NOTE:** EFAST2 Frequently Asked Question #31 states “If the same person serves as both the plan sponsor and plan administrator, that person only needs to sign as the plan administrator on the ‘Plan Administrator’ line.” Therefore, a signer who is both the plan sponsor and plan administrator needs to be added only once.

3. If the email address matches a valid EFAST2 user with a user type of Filing Signer, the user is added to the list of signers. After adding the signer, a system-generated email will be sent to the signer’s email address.
a. If the email address does not match a valid EFAST2 user, an error will be displayed.

![Error](image1.png)

Figure 67. Invalid Signer – Email Cannot be Found

b. If the email address matches a valid EFAST2 user but the user does not have the Filing Signer user type, an error will be displayed.

![Error](image2.png)

Figure 68. Invalid Signer – Not Authorized to Sign

4. After adding the necessary signer(s), or to return to the previous page without adding a signer, click the **Done** button.

![Add a Signer](image3.png)

Figure 69. Done Adding Signers to Filing

5. After clicking the **Done** button on the **Add a Signer** page, you are returned to the **Filing Menu**.

   a. Once a signer has been added to the filing, the **Add Attachments**, **Export**, and **Validate** buttons are disabled in the button ribbon.

   b. The **Enable Edit** Button can be used to remove the signers that have been added so that the filing can be edited or validated. To re-enable edit, see section 3.12.

   c. The **Submit** button is disabled until the filing has been signed.

   d. If the Filing Author is also the Filing Signer, the **Sign** button will be enabled.
e. If the Filing Author is not also a Filing Signer, the Sign button will be disabled.

3.10.2 Delete Signer

1. To delete a signer, click the Delete button next to the signer’s name and email address on the Add a Signer page.
2. Click the Done button to return to the Filing Menu page.

3.10.3 View Signer

1. To view the pending or acquired signature(s), open the Awaiting Signature or Signed filing.
2. Click the Add Signers button.
3. On the Add a Signer page, the Signed As column will display the role selected by the signer(s). If the Signed As field is blank, the signer has not yet signed the filing. Click Delete to remove a signer if necessary. This can be used if a signer selected an incorrect signing role and needs to be removed and added again.
3.11 Sign a Filing Electronically using EFAST2 Credentials

When a signer is added to a filing, EFAST2 sends the user an email notifying them that they have a filing to sign.

1. The signer logs into EFAST2 at https://www.efast.dol.gov to view any filing(s) awaiting signature.
2. The PIN will be required when providing an electronic signature and can be viewed by clicking the View Your PIN button.
3. From the Filing Summary page, click the Provide Signatures button under Signatures.
Figure 75. Filing Summary – Provide Signature

4. On the Filing List page, click the name of the filing to be signed.

Figure 76. Provide Signature – Click Name to Open the Filing
5. Click the View PDF button to open the filing for review or save a copy of the filing. The PDF will contain all filing elements including schedules and attachments (if any).

![Figure 77. Click View PDF to Review the Filing Prior to Signing](image)

**NOTE:** The PDF of a filing that is opened or saved at this step – prior to signing the filing – will not reflect that the filing has been signed. To open or save a PDF of the filing that reflects the added signature(s), access the filing on the Submissions page or Form 5500/5500-SF Filing Search page after the filing has been submitted and processed successfully.

6. Click the Sign button to sign the filing.

![Figure 78. Sign Filing](image)

7. **Sign – Validate Filing (Step 1 of 3)** – A pop-up window displays step 1 of the signature process.
   a. The plan name, sponsor name, plan number, EIN, and plan year begin and end dates are displayed.
   b. The filing is automatically validated to check for errors or warnings.
      i. No error(s) or warning(s) found – Click the Sign button to continue.

![Figure 79. Sign – Validate Filing – No errors or warnings found](image)
ii. Error(s) or Warning(s) found – Click the Sign button to continue signing with errors, or click the Cancel Signing button to go back to the previous page. Contact the Filing Author to edit the filing.

![Image of Sign - Validate Filing (Step 1 of 3)](image)

**Figure 80. Sign – Validate Filing – Error(s) or warning(s) found**

8. **Sign – Signature Agreement (Step 2 of 3)** – Read the Signature Agreement, check the box to confirm that you have read it, and accept the agreement. (The complete text contained in the Signature Agreement is in Appendix C.)
   - If you decline the signature agreement, you will be asked to confirm that you are declining the agreement. If you click the Yes button, you will not be allowed to sign the filing.

![Image of Sign - Signature Agreement (Step 2 of 3)](image)

**Figure 81. Signature Agreement**
9. **Sign – Apply Signature (Step 3 of 3)** – After accepting the Signature Agreement, enter your EFAST2 User ID (a single letter followed by 7 numbers) and the exact 4-digit PIN and then select the appropriate signing role(s).
   a. The User ID is not case-sensitive.
   b. If you do not remember your PIN, it can be found on your **Home – Filing Summary** and **User Profile** pages. Click **Cancel** to return to the previous page, close the filing, and then click the **View Your PIN** button or the **User Profile** link in the navigation bar on the left side of the page.
   c. Select the role(s) for which you are signing. You may select all that apply.
      i. If the same person serves as both the plan sponsor and plan administrator, that person should check both “Plan Administrator” and “Plan Sponsor” boxes.
      ii. The DFE signer role is not available for Form 5500-SF.

![Sign - Apply Signature (Step 3 of 3)](image)

- User ID: A1234567
- PIN: ******
- Please select the role(s) for which you are signing. You may select all that apply.
  - Plan Administrator
  - Plan Sponsor
  - DFE
  - Service Provider using E-signature alternative option (reference EFAST2 FAQ 33a)

If the same person serves as both the plan sponsor and plan administrator, that person should check both “Plan Administrator” and “Plan Sponsor” boxes.

![Sign](image)

*The IRS Code permits either the plan sponsor/employer or the administrator to sign the filing. However, any Form 5500 that is not electronically signed by the plan administrator will be subject to rejection and civil penalties under Title I of ERISA.*

**Figure 82. Sign – Apply Signature**

iii. If a signing role is not displayed, another signer has already selected the role (see figure below).

![Sign - Apply Signature (Step 3 of 3)](image)

- User ID: A1234567
- PIN: ******
- Please select the role(s) for which you are signing. You may select all that apply.
  - Plan Sponsor
  - DFE
  - Service Provider using E-signature alternative option (reference EFAST2 FAQ 33a)

If the same person serves as both the plan sponsor and plan administrator, that person should check both “Plan Administrator” and “Plan Sponsor” boxes.

![Sign](image)

*The IRS Code permits either the plan sponsor/employer or the administrator to sign the filing. However, any Form 5500 that is not electronically signed by the plan administrator will be subject to rejection and civil penalties under Title I of ERISA.*

**Figure 83. Apply Signature – Other Signer has Already Selected a Role**

iv. For the 2015 and 2016 Form Years, the signature role for service provider using the E-Signature alternative option includes required fields to enter the Plan Administrator Name (person who manually signed the filing) and the Signed Date (date the filing was manually signed).

For 2017 and later Form Years, the service provider signature role includes fields to enter the Plan Administrator, Sponsor, and/or DFE manually signed name(s) and date(s). When signing with this role, the filing should include a PDF copy of the manually signed Form 5500 or 5500-SF as an “E-signature Alternative” attachment type.
10. After entering a valid EFAST2 User ID and PIN and selecting the appropriate signing role(s), click the **Sign** button.

11. If the User ID and PIN are valid, a message will be given on the next page to indicate “your signature has been successfully added to this filing.” Click **Go to Filing Menu** to continue.

12. You will be returned to the **Filing Menu** page. If you are the Filing Author, select the **Submit** button to submit the filing. See Section 3.13 for more information. If the **Submit** option is not available on the **Filing Menu** page, the Filing Author who requested your signature must submit the filing. Click **Close** to return to the **Filing Summary** page.
3.12 Enable Signed Filing for Further Editing (if necessary)

Once a signer has been added to a filing, the filing is locked from editing because the signing process has been started. However, if changes are necessary for any reason, the filing can be enabled for further editing.

The Filing Author can enable the filing for editing. This function removes all signers or signatures added to the filing. Once changes have been made, the Filing Author must add the signer(s) to acquire the signature(s) again.

A filing can be enabled for editing at any point prior to submission. Once a filing is submitted successfully, any necessary changes to the filing must be made by submitting an amended filing.

1. Locate the filing. The filing may be in *Awaiting Signatures* or *Ready to Submit* status, depending on whether a signature has already been added. Use the *Comprehensive Listing* link if necessary to view filings in all statuses.

![Figure 87. Filing Author has Added Signer(s), Needs to Enable Edit](image-url)
2. Click the filing Name link to access the filing.

![Home - Filing List](image)

**Figure 88. Click Filing Name to Open the Filing**

3. Click the Enable Edit button on the button ribbon. The Enable Edit button will only be available if the filing is locked from editing because a signature has been requested or the filing has been signed.

![Smith Profit Sharing (Last Updated On: 02/07/2019)](image)

**Figure 89. Enable Edit after signature has been added**

4. Click the Yes button to confirm that you want to remove the associated signature(s) and enable editing of the filing. Click the No button to return to the Filing Menu without deleting the associated signature(s).

![Warning](image)

**Figure 90. Enable Edit – Confirm Signature Deletion**

5. In both cases, you will be returned to the Filing Menu for the filing. If you clicked Yes to enable edit, the functions available in the button ribbon are changed to reflect a saved filing that can be edited further.

- After enabling a filing for edit, an email will be sent to the previously-associated Filing Signer(s) saying their signature is no longer needed. (The signer will get a new email requesting their signature if they are added again after the filing has been edited).

![Smith Profit Sharing (Last Updated On: 02/07/2019)](image)

**Figure 91. Filing has Been Enabled for Editing, Function Buttons Are Changed**
3.13 Submit Filing

Once a filing has been completed and all required signatures have been obtained, the filing can be submitted for EFAST2 processing. IFILE will automatically check the filing for errors prior to submitting the filing.

1. From the Filing Summary page click the Ready to Submit button in the Filing Submission section.

![Filing Summary](image_url)
2. Click the Filing Name of the filing you wish to submit to open the filing.

![Figure 93. Click Filing Name to Open the Filing](image)

3. Click the Submit button.

![Figure 94. Submit a Filing](image)

4. The system automatically performs schema validation checks to determine if the filing can be processed.
   a. If the filing does not pass schema validation, a Submission Failed message will be displayed.
   b. If the submission failed, you must enable the filing for editing and then use the Validate function to find errors preventing the successful submission of the filing.

![Figure 95. Submission Failed – Filing was Submitted Unsuccessfully](image)

5. If the filing passes schema validation checks, the system automatically checks the filing data for other errors and warnings.
   a. If errors or warnings are found, the In Progress Filing Errors page will be displayed and the filing is not yet submitted to EFAST2 for processing. The "Records Found" count displays the number of errors and/or warnings that were found.
   b. Each error or warning includes a unique Error Code and Description.
   c. If corrections are necessary, click the Return to Filing button to enable editing.
      i. Enabling edit will remove the signature(s) from the filing.
      ii. Make corrections to address the identified problems and then validate the filing to confirm all corrections have been made.
      iii. Once the filing has been edited, you may continue the steps to add signers, sign, and submit.
   d. You may submit the filing without correcting the errors at this time by clicking the Submit button. If you choose to submit without correcting the problems, you may be required to submit an amendment to the filing.
6. If the filing passes schema validation checks and has no other errors or warnings (or you click Submit on the In Progress Filings Errors page), the filing will be submitted to EFAST2 for processing.

- An Acknowledgement ID (AckID) is provided for the filing. It is recommended that you write down the AckID or print the page before closing the window by using the Print this page link.
7. Click Close to return to the Filing Summary page.

8. From the Filing Summary page, click the Submissions link in the left navigation menu to check the filing status on the Submissions page.
Chapter 4. IFILE – Other Functionality

4.1 Amend a Filing

If a filing has been submitted but contained errors, or needs an update for other reasons, an update may be filed. This updated filing is called an amendment.

To amend a previously submitted filing, a new filing may be created based on the previously submitted filing and automatically linked together. The new filing is an amendment to the previously submitted filing. The previously submitted filing is the “parent” or “original” filing.

The Amend functionality is different for filings that exist on an active form year (the current form year and three previous form years) than it is for an inactive form year.

If the parent filing exists in the EFAST2 database for an active form year, the amended filing will be created using the same form year as the parent filing, and will be pre-populated with all the data from the parent filing except the signatures.

- **Note:** To amend a short plan year filing that was submitted on a previous form year (prior to release of the correct plan year form), a new filing must be created on the correct form year. Line B of the Form 5500 or Form 5500-SF must be check-marked to indicate that the filing is an amendment. No data will be pre-populated.

If an amended filing is created based on a parent filing from an inactive form year, it will not be possible to pre-populate the form in its entirety, as only forms for active years are available. The amended filing will be created using the current year’s form and only demographic data will be pre-populated based on the parent filing.

Demographic data includes:

- Plan Name
- Plan Number
- Type Plan/Entity
- Plan Effective Date
- Plan Characteristic Code
- Funding/Benefit Arrangement
- Plan Sponsor Name
- Plan Sponsor Address
- Plan Sponsor Telephone Number
- Plan Sponsor Business Code
- Plan Administrator Name
- Plan Administrator Address
- Plan Administrator EIN
- Plan Administrator Telephone Number

If the parent filing does not exist in the EFAST2 database (such as with filings submitted on paper for plan years prior to 2009), it will not be possible to link the amended filing to a parent filing. Since there will be no parent filing for reference, the user simply creates a new filing and selects the checkbox on the form indicating the filing is an amendment. No data will be pre-populated.

For further information regarding submitting an amended filing, refer to FAQ#4 on the EFAST2 website.

If the user is not the Filing Author of the parent filing, they will not have access to the data from the parent filing. The user must create a new filing and select the checkbox indicating the filing is an amendment. No data will be pre-populated.

For information concerning amendments versus replication, see the inset box in Section 4.3.

4.1.1 Parent Filing Exists in EFAST2 for an Active Form Year

To amend a filing that exists in the EFAST2 database for an active form year:

1. Find the previously submitted filing by clicking the Submissions link on the navigation panel on the left. The Submissions page contains a list of filings you have submitted or signed.
2. Click the Amend button next to the filing to be amended.

**NOTE:** The amend button is only available for users who have the user type Filing Author. Check your User Profile to view or add user types to your account.
3. Enter a name (free-form text). The new filing name can be anything of your choice as long as it does not already exist on another un-submitted filing in your filing list. An error will be displayed if the filing name you provide is already in use. The name of the filing is displayed in your filing list while the filing is in progress. This filing name will not be transmitted with the filing data or retained once the filing has been submitted.

4. Click the Continue button.

5. The Filing Menu will list the components of the amended filing created from the parent filing.
   a. The components and pre-populated data have been stored in the EFAST2 database.
   b. When these components are opened, the pre-populated data will be displayed.
   c. Select a component and click the Open button.
6. The form will be pre-populated with data from the parent filing. All data except signatures is pre-populated. The acknowledgement identification number (AckID) from the parent filing is automatically linked to the amended filing, and Form 5500 Line B Amended Return/Report checkbox is checked automatically.

Figure 102. Amended Form 5500 Data is Pre-populated, Line B is Marked Amended
4.1.2 Parent Filing Exists in EFAST2 for an Inactive Form Year

To amend a filing that exists in the EFAST2 database for an inactive form year:

1. Find the previously submitted filing by clicking the Submissions link on the navigation panel on the left. The Submissions page contains a list of filings you have submitted or signed.
2. Click the Amend button next to the filing to be amended.
3. Enter a name (free-form text). The new filing name can be anything of your choice as long as it does not already exist on another un-submitted filing in your filing list.
4. Click the Continue button.
5. The Filing Menu will list only the Form 5500 or 5500-SF of the parent filing. Select the form and click the Open button.
6. Only the demographic data from the parent filing will be pre-populated. The acknowledgement identification number (AckID) from the parent filing is automatically linked to the amended filing, and Form 5500 Line B Amended Return/Report checkbox is checked automatically.

4.1.3 Parent Filing Does Not Exist in EFAST2

To amend a filing that does not exist in the EFAST2 database:

1. Create a new filing as in Section 3.2.
2. Check the box for “an amended return/report” on the first tab of the form (5500 or 5500-SF).
3. Enter filing information and continue with the remaining steps beginning in section 3.4.

4.2 Import a Filing (XML)

Users can upload (import) previously created filings into IFILE. The file format used for imports (and exports) is XML (Extensible Markup Language). If users have a previously downloaded/exported filing in valid XML format, they can upload it into IFILE to continue completing the return/report. To create a new filing in IFILE by importing valid XML filing data previously created in IFILE or EFAST2-approved vendor software:

1. Click Import a Filing from the Navigation menu or in the New Work section of the Filing Summary page. If you are unable to click Import a Filing, go to User Profile in the left navigation menu to add Filing Author as a user type.

   ![Figure 103. Click Import a Filing](image)

2. Select the Form Year using the drop-down menu.
3. Enter a Filing Name. The filing name can be anything of your choice as long as it does not already exist on another un-submitted filing in your filing list. An error will be displayed if the filing name you provide is already in use.

4. Click Browse or Choose File to locate the file on your computer that you wish to import.

![Import a Filing](image1)

**Figure 104. Import Filing Screen – Browse or Choose File**

5. Select the file on your computer. The file must be an XML file and must contain enough valid information for EFAST2 to be able to recognize the file.

6. After selecting the appropriate file from your computer, click Open.

![Choose an XML File to Import](image2)

**Figure 105. Choose an XML File to Import**

7. Click the Import Filing button. See Section 5.12 of this document for error message handling related to importing a filing.

![Import a Filing](image3)

**Figure 106. Import Filing Screen with File to be Imported**
8. The XML filing components are imported into IFILE. The Filing Menu will display the imported components in the Forms and Schedules section.

9. Only the data contained in the XML file will be imported into the forms and schedules. If data was missing or needs to be changed, or if you wish to view the data, select a form or schedule and then click the Open button. Remaining functionality is the same as creating a blank filing in IFILE (see Chapter 3).

4.3 Replicate an Existing Filing

A new filing can be created based on a previously submitted filing or an existing un-submitted filing (i.e., a filing that was started using EFAST2 IFILE but not submitted). This can be done to provide a starting point for the next year’s filing.

Filings may exist on an active form year (the current form year and three previous form years) or an inactive form year (form years that were available prior to the current active form years). The Replicate function is not available for filings that exist on an inactive form year.

The information that is copied from the original filing depends on the year of the new filing.

If the replication is to the same form year as the original filing, all data will be copied to the new filing.

If the replication is to the next form year, only demographic data will be copied to the new filing. Demographic data includes:

- Plan Name
- Plan Number
- Type Plan/Entity
- Plan Effective Date
- Plan Characteristic Code
- Funding/Benefit Arrangement
- Plan Sponsor Name
- Plan Sponsor Address
- Plan Sponsor EIN
- Plan Sponsor Telephone Number
- Plan Sponsor Business Code
- Plan Administrator Name
- Plan Administrator Address
- Plan Administrator EIN
- Plan Administrator Telephone Number

Only the author or signer of the original filing may replicate data from a previous filing.
What is the difference between amending a filing and replicating a filing?

A filing can be amended if it was successfully submitted to EFAST2 for processing. If the filing status is Filing Received, Filing Error, or Processing Stopped, the filing has been received by the Government and is on file. If you wish to change that filing, you must amend it. An amendment, then, is a filing created from a previously successfully submitted filing. The parent filing data is copied to the amended filing and the user updates/corrects the data for re-submission. The parent filing and amended filings are linked. Once the amended filing is successfully submitted, it may replace the parent filing as the official filing. Note that the parent filing is permanently in the Government’s records.

Replication, on the other hand, can occur from either a previously submitted or an unsubmitted filing. When a filing is replicated, a copy is made of the filing data but it is not linked to the original filing in any way. A replicated filing is simply a way of getting previously entered data into a new filing. It is not intended to replace/update/correct a submitted filing in EFAST2.

When do you use them?

Amend a filing: when you need to correct or update a filing that has already been submitted to EFAST2.

Replicate a filing: when you want to copy the data into a new filing, as a starting point for the next year’s filing or a filing for a similar plan.

4.3.1 Replicate an Unsubmitted Filing for Same Year

When replication is for the same year, all information in the original filing is copied into the new filing.

1. From the Filing Summary page, click Saved Filings, Awaiting Signature, or Ready to Submit to get to the Filing List.

2. From the list of available filings, click the Replicate button next to the filing you wish to replicate/copy.
   - Note: The Replicate function is not available for filings that exist on an inactive form year.

3. In the Replicate window, enter a name (of your choice) for the new filing.

4. Choose to replicate for the same year as the filing being replicated. (For information regarding replicating for the next year, see 4.3.2).

5. Click Continue.
6. IFILE will copy all existing filing data, including schedules and attachments, to the new replicated filing.

### 4.3.2 Replicate an Unsubmitted Filing for Next Year

When replication is for the next year, only demographic data is pre-populated into the next year’s Form 5500 or 5500-SF. A filing on the most current form year cannot be replicated for the next plan year until the next form becomes available.

1. From the **Filing Summary** page, click **Saved Filings, Awaiting Signature**, or **Ready to Submit** to get to the **Filing List**.
2. From the list of available filings, click the **Replicate** button next to the filing you wish to replicate/copy.
   - Note: The **Replicate** function is not available for filings that exist on an **inactive form year**.
3. In the **Replicate** window, enter a name (of your choice) for the new filing.
4. Choose to replicate for the next year if available. If replicating a filing on the most current form year that is available, the “Replicate for Next Plan Year” will not be an option.
5. Click **Continue**.
4.3.3 Replicate a Submitted Filing

Submitted filings may be replicated to the same year or the next year, depending on the form year. If available, the Replicate function is similar to replicating an unsubmitted filing. The Replicate function is not available for filings that exist on an inactive form year. If replicating a filing that exists on the most current form year available, the "Replicate for Next Plan Year" will not be an option.

1. From the navigation panel on the left, click the Submissions link. The Submissions page lists your submitted filings.
2. Click the *Replicate* button next to the filing you wish to replicate/copy.

![Figure 114. Replicate – Submitted Filing](image)

3. In the *Replicate* window, enter a name (of your choice) for the filing.

4. Choose to replicate for the current year (e.g., the same year as the filing being replicated) or the next year (if available).

5. Click *Continue*.

![Figure 115. Replicate – Enter Name of Filing](image)

6. Select the form and click *Open* to edit the filing information. The system will pre-populate the data:
   a. Replication to same year: form, schedules, and attachments are copied from parent/original filing.
   b. Replication to next year: only demographic data from Form 5500/5500-SF is copied.

![Figure 116. Replicate – Select Form to Open](image)
4.4 Schedule Packages

Users with the user type Schedule Author have access to the function to create schedules separately from a Form 5500/5500-SF filing. This function is called Create a Schedule in the left navigation panel and under the New Work section of the Home – Filing Summary page.

When a Schedule Author creates a new schedule independent of a filing, the author is creating a Schedule Package that may contain one or more schedules with no Form 5500/5500-SF and no attachments.

Schedule packages are created with the general purpose of preparing one or more schedules for a future filing. Once schedules are created by a Schedule Author, the schedule(s) must be exported. Exported schedules can be imported to a saved filing by a Filing Author.

Like schedules that are created as part of a filing, independently created schedules contain certain fields that inherit data from a Form 5500/5500-SF filing. For example, schedules inherit the plan name, sponsor name, EIN, and Plan Number information from the Form 5500/5500-SF. Since schedule packages are not yet associated with a filing, the schedule(s) do not yet have a Form 5500/5500-SF from which to inherit data. The inherited fields on the schedules will be blank and cannot be edited. These fields will be populated when the schedule is imported into a saved filing.

4.4.1 Create a Schedule Package

1. Click Create a Schedule from the Navigation menu or in the New Work section of the Filing Summary page. If you are unable to click Create a Schedule, go to User Profile in the left navigation menu to add Schedule Author as a user type.

2. On the Create a Schedule page, select a Plan Year from the drop-down menu.

3. Enter a Filing Name to associate with the schedule package. This name does not necessarily correspond to the filing name to which the independent schedule will eventually be imported. This name is used to view your existing schedules when displayed on the Schedules filing list page.
4. On the Filing Menu, select the schedule you wish to create from the list of Available Schedules, and then click the Create button.

5. A blank schedule will open. Input the data, save, and close. For more information regarding working with schedules, see section 4.4.2.
6. After saving and closing the schedule, the schedule you created will be listed in the Schedules section.
   - The Schedule A Identifier is comprised of the values from Schedule A line 1(d) and 1(e) and is used to differentiate when multiple Schedules A are present.

![Figure 121. Schedule Package Menu – Schedule Created](image)

### 4.4.2 Schedule Package Options

Schedule package functionality is similar to the functions when working with filings. For more information, refer to the following sections:

a. Entire Schedule Package
   i. View PDF – see Section 3.7.1

b. Individual Schedules
   i. Open – see Section 3.3
   ii. View PDF – see Section 3.7.2
   iii. Export – see Section 3.8.2
   iv. Delete – see Section 3.9.2

c. Available Schedules
   i. Create – see Section 3.4.1
   ii. Import – see Section 3.4.2

### 4.5 Secure/Substitute Filings

When a Government User creates a filing, it is considered a Secured/Substitute Filing. These filings are created in the same manner as regular filings.
Chapter 5. Electronic Filing

The IFILE web based application requires no software installation on the computer being used to conduct filing activity, but does require an active Internet connection that supports Secure Socket Layer (SSL) encryption. EFAST2 registration is required for authorized access to IFILE. Registration allows users to create, save, and edit filings and filing components, electronically sign and submit filings, view filing status information, and print filings that have been submitted or are in progress.

5.1 IFILE Functionality (Summary)

IFILE provides the ability to create, edit, and submit filings for valid form and plan years. Filings may consist of multiple components including forms, schedules, and attachments. Through IFILE, users can submit fully-assembled filings to the Government. Incomplete submissions of filing components may fail processing, requiring users to correct errors and resubmit a filing in its entirety. To avoid such issues, IFILE includes validation functionality to help check for completeness, accuracy, timeliness, internal consistency, and missing schedules or attachments.

Create a Filing

Users may create Form 5500 and Form 5500-SF filings and their components via the EFAST2 IFILE application. A form plus components constitute a filing. To create a filing, users will need to enter a Form Year, Form Type (Form 5500 or Form 5500-SF), and provide a Filing Name for the filing. Following the creation of the Form, users will then be able to add other components (schedules and attachments) as needed.

IFILE includes functionality to use the previous year’s filing information as a template to begin the next year’s filing to populate form fields such as EIN, PN, and other pertinent information that is specific but common to the filing.

For more detailed information regarding creating a filing, see Sections 3.2 and 4.3.

Retrieve and Resume Work

Once a filing has been created, the filing is saved until the Filing Author submits the filing, deletes the filing, or until the saved filing has not been updated in over a year. Filings that were last updated more than a year ago and not submitted to the Government are not stored in IFILE.

Saved filings are accessible from the Home – Filing Summary page after logging in to the EFAST2 website by opening a task such as Saved Filings or Awaiting Signatures and then clicking the filing name link to open and resume working on the filing.

A list of filings associated to a User ID is available in IFILE. Filings are grouped into tasks, including:

- **Saved Work.** Includes filing tasks Saved Filings and Saved Schedules
- **Signatures.** Includes tasks Awaiting Signatures and Provide Signatures
- **Filing Submission.** Includes filing tasks Ready to Submit and Submissions

All filing components in IFILE are considered to be in the possession of the user, not the Government, until such time that the filing has been successfully submitted for processing. This allows users to openly and freely work with their filings and related information until they are confident that the filing is accurate and ready for submission and processing by the Government.

For more information regarding opening a saved filing, see Section 3.3

Import and Export Functionality

In addition to users being able to create filings and components as previously described, users also have the ability to upload or download (import or export) filings or components. The format used for these imports and exports is XML (Extensible Markup Language). XML is a commonly used text format-style language used for exchanging structured data over the internet. For more information about XML, see the World Wide Web Consortium (W3C) at https://www.w3.org.
For more information regarding exporting filing or a filing component XML files, see section 3.8.

For more information regarding importing filing or filing component XML files, see section 4.2.

**Attachments**

IFILE functionality includes the ability to add one or more attachments. Acceptable formats for attachments are PDF and plain text (TXT). No other formats are permitted.

For more information regarding adding attachments to a filing, see Section 3.5.

**Amendments**

A filing is considered an amended filing if the filer checks the amended filing box on Form 5500 Series returns/reports or selects an existing filing from the system to amend. It is possible for a filing to be amended more than once, but keep in mind that the last amendment received may supersede all others.

If the filing to be amended was not processed by EFAST2, the amended filing will not be pre-populated with data from the original filing nor will it be linked to the original filing.

For more information regarding amendments, see Section 4.1.

**Edit Testing and Error Messages**

Filers can check a filing for errors prior to submission using the Validate functionality. The EFAST2 system also checks filings for errors prior to and after submission. The filing status is affected by whether errors are found and the severity of those filing errors.

For more information regarding validating a filing, see Section 3.6.

For more information regarding checking filing errors and filing status after submission, see the EFAST2 Guide for Filers and Service Providers.

**Printing**

All filings and components are available for printing to a user’s local printer. This printing is achieved in one of two ways:

- Create a PDF file of the filing or filing component, and then open it using software on your computer. Use the print functionality of the software to print the filing or filing component.
- Use your web browser’s print function to print the current page only

For more information on viewing a filing as a PDF, see Section 3.7.

**Electronic Signatures**

Prior to submission of a filing for processing, the filing must be signed electronically. There may be as few as one or as many as three signatures per filing. The four signing roles available are: Plan Administrator, Plan Sponsor, DFE (Direct Filing Entity), and Service Provider using E-signature alternative option. IFILE provides shared signing functionality that allows multiple individuals to electronically sign a filing. All signers must be registered and have an active EFAST2 User ID with the user type of Filing Signer.

For more information regarding adding a signer to a filing, see section 3.10.

For more information regarding signing a filing, see section 3.11.

See Appendix C of this document for the complete text of the signature agreement that users must accept to provide an EFAST2 electronic signature for a Form 5500 or 5500-SF filing in IFILE on the efast.dol.gov website.

**Filing Submission**

A signed filing in IFILE may be submitted for processing by the Filing Author. IFILE only supports submitting a single filing at a time; batch submission is not supported. After submission of a filing, the Filing Author can check the filing status online.
For more detailed information regarding submitting filings, see section 3.13.

**Receipt and Acknowledgment Messages**

Upon successful submission of a filing, the Filing Author will receive an Acknowledgement ID (AckId) to acknowledge successful submission of the filing to EFAST2 for processing.

Following submission of the filing, EFAST2 validates the filing and checks for errors. This process takes place within 20 minutes of a successful filing submission. To determine the results of this validation, the Filing Author or Filing Signer must log in to the EFAST2 website to check the filing status and filing errors.

For more information on receipt and acknowledgment messages, see section 3.13.

**Secure/Substitute Filing**

A secured/substitute filing is a filing submitted by DOL or IRS Government users on behalf of filers. These filings will be submitted using the IFILE application.

**Encryption**

To protect user data when using the public internet and utilizing IFILE, all data between the user’s computer and the IFILE web server is encrypted through the use of Secure Socket Layer (SSL) on the IFILE web server.

When accessing IFILE on the EFAST2 website, a secure encrypted channel is established between the user’s browser and the IFILE web server. The user will see “HTTPS” in the address bar of their browser in front of the EFAST2 website address. The presence of the “S” at the end of the HTTPS address (and padlock icon, depending on the browser) indicates a secure encryption has been established and is in place. At this point, all data sent to and from the web server is encrypted until the user terminates the session with the EFAST2 server. While a user is retrieving, editing, or submitting filings or components of filings, encryption ensures that no unauthorized user will be able to see or interject malicious data into the session.
5.2 IFILE Page Layouts

5.2.1 Filing Summary Layout

The **Home – Filing Summary** page is the first page all registered EFAST2 users will see when logged in to the EFAST2 website. This page contains a summary view of all un-submitted filings and/or schedules that the user has started or that have been assigned to the user for a signature.

Tasks shown on the **Home – Filing Summary** page have active buttons if the type of work is pending and/or authorized based on the user types selected on the **User Profile** page. The number of items for each task is shown in the "Items" column.

![Figure 123. Filing Summary – Page Layout](image-url)
a. **User** – The name of the registered EFAST2 user currently logged in is displayed at the top of the page.
b. **View your PIN** – This function can be used to view the PIN.
c. **New Work** – These functions are used to create or import a filing or schedule.
d. **Saved Work** – These functions are used to open a saved filing or schedule.
e. **Signatures** – These functions are used to view saved filings that are awaiting one or more signatures or to apply an electronic signature.
f. **Filing Submission** – The Submit function is used to submit a filing. Users with the user type of Filing Author and/or Filing Signer can use the Submissions functions to view submitted filings.
g. **Navigation Menu** – Menu on the left side of the page that allows users to create/work with filings, change profile information, and access instructions, publications, and supporting information.

**View Your PIN**

The **View Your PIN** button can be used to view the PIN. Alternately, the user can go to the **User Profile** page to view the PIN, user types, and other profile information.

![Figure 124. Filing Summary – View Your PIN](image)

**New Work**

- To prepare a new Form 5500 or Form 5500-SF filing through IFILE, including related schedules and attachments, click **Create a Filing**.
- To import a previously-prepared filing in XML format, click **Import a Filing**. You must have a prepared form 5500 or 5500-SF file with a file name that ends in .XML.
- To prepare a schedule separate from a Form 5500 or 5500-SF filing, click **Create a Schedule**. This is not a commonly-used feature but may be helpful to service providers such as actuaries who need to prepare only a Schedule MB/SB and not a 5500/5500-SF.

![Figure 125. New Work Tasks](image)
Saved Work
- To open a filing that has been saved in IFILE but not yet submitted, click Saved Filings.
- To open a schedule that was created separately from a Form 5500 or 5500-SF filing, click Saved Schedules.

![Saved Work Tasks](image)

Signatures
- To see a list of filings that you have assigned for signature, click Awaiting Signature. You can return to the filing or view/modify the signature assignments, if needed.
- To see a list of filings assigned to you for your signature, click Provide Signature.

![Signature Tasks](image)

Filing Submission
- To see a list of filings that have been signed and may be submitted to the Government, click Ready to Submit.
- To see a list of filings submitted to the Government that you have signed/submitted, click Submissions.

![Filing Submission Tasks](image)

Number of Items
The number of items for each step of the filing process is displayed in a column between the task description and the task button. For tasks with no items, the task button will be inactive.

![Number of Items](image)
5.2.2 Filing List Layout

To view a comprehensive list of saved filings, filings awaiting signature(s), and filings that are ready to submit, click the Comprehensive Listing link on the Filing Summary page. Filings that are already submitted to the Government are not shown on the Filing List page.

Unsubmitted Form 5500/5500-SF filings can be opened by clicking the Name link. If necessary, filings can be copied using the Replicate button. For any filing or schedule packages in list view, you may sort the Name, Form Type, Form Year, Status, and Last Updated columns in ascending or descending order by clicking on the column header. All columns may be resized.
5.2.3 Filing Menu Layout

From the Home – Filing List page, click any filing name to open the filing. This page is called the Filing Menu.

![Filing Menu Layout](image)

**Figure 132. Filing Menu Layout for an In Progress Filing**

a. **Name of filing.** Displays the name you gave the filing when it was created or imported and Last Updated date.


c. **Button ribbon.** These buttons are for functions that affect the entire filing (the form, schedule(s) and attachment(s)). Button functionality is enabled or disabled based on the filing status (Saved Filing, Awaiting Signature, Ready to Submit, etc.) and the user’s responsibility (Filing Author, Filing Signer). For example, a filing that is signed and ready to submit will have different options than a filing that is in progress. See examples below.

d. **Forms & Schedules box.** List of the form and associated schedules (if any) that have already been created or imported for the filing. The buttons at the right of this section are for functions that affect only the selected form or schedule. Click the form or schedule to select it, and then click one of the buttons on the right.

   - **Open** the selected form or schedule for editing or review. This option is available to the Filing Author prior to adding a signer to the filing.
   - **View PDF** of the selected form or schedule.
   - **Export** the selected form or schedule to your computer as an XML file.
   - **Delete** the selected schedule. The Form 5500/5500-SF cannot be deleted here. If you wish to delete the form and all associated schedules and attachments, use the Delete button from the main button ribbon. The delete option is available to a Filing Author prior to adding a signer to the filing.

e. **Attachments box.** Delete or view files already attached (if any). The delete option is available to a Filing Author prior to adding a signer to the filing.

f. **Available Schedules box.** Lists the schedules that can be created or imported as part of the current filing.

   - **Create** button to create the selected schedule.
   - **Import** button to import the selected schedule.
Button Ribbon Examples – Available Functions for Filing Scenarios

For all filings, the Delete button will delete the entire filing, including schedules and attachments (if any), and the Close button will return to the Filing Summary page.

Filing Author with a Saved Filing Prior to Adding a Signer

Add Attachments, Export, View PDF, Validate, and Add Signers buttons are enabled for the Filing Author while the filing is saved, prior to adding the signer(s). The Enable Edit button is disabled until a signer is added. The Submit button is disabled until the filing has been signed.

NOTE: The Sign button will be enabled if the Filing Author's user profile includes the Filing Signer user type, or will be disabled if the Filing Author's user profile does not include the Filing Signer user type. See Section 2.6 for information regarding User Types.

Figure 133. Button Ribbon, Saved Filing prior to adding a signer

Filing Author Who is also Filing Signer with a Filing Awaiting Signature

Once a signer has been added, the Add Attachments, Export and Validate buttons are disabled. The Sign button is enabled if the Filing Author is also a Filing Signer. The Add Signers button allows the Filing Author to view the added signer(s), add an additional signer, or delete an existing signer. The Enable Edit button allows the Filing Author to remove the added signer(s) and continue to edit or validate the filing.

Figure 134. Button Ribbon, Filing Awaiting Signature (current user is a Signer)

Filing Author (but is not Filing Signer) with a Filing Awaiting Signature

Once a signer has been added, the Add Attachments, Export and Validate buttons are disabled. The Sign button is also disabled if the Filing Author is not a Filing Signer. The Add Signers button allows the Filing Author to view the added signer(s), add an additional signer, or delete an existing signer. The Enable Edit button allows the Filing Author to remove the added signer(s) and continue to edit or validate the filing.

Figure 135. Button Ribbon, Filing Awaiting Signature (current user is not a Signer)

Filing Signer with a Filing Awaiting Signature

A Filing Signer who is not the Filing Author has options to view a PDF of the filing and sign the filing.

Figure 136. Button Ribbon, Filing Signer

Filing Author with a Signed Filing Ready to Submit

The Submit button is enabled in the button ribbon once the filing has been signed by the added signer(s).

Figure 137. Button Ribbon, Ready to Submit

Filing Author with a Saved Filing on an Inactive Form Year

All functions other than View PDF and Delete will be disabled for a filing that was created on a form year that became inactive prior to submitting the filing.

Figure 138. Button Ribbon, Saved Filing on Inactive Form Year
5.2.4 Forms & Schedules Layout

The forms and schedules are presented on the screen with consecutive line numbering, fields, and descriptive information in accord with the Form 5500/5500-SF instructions. However, for usability purposes, the forms and schedules have been separated into tabs. Each tab represents a part or section of a form or schedule. You may go to any part of a form or schedule simply by clicking the corresponding tab.

**Form Tabs**

The figure below shows a Form 5500. Notice the seven tabs of the Form 5500. These tabs are labeled Part I A-D, Part II 1-2, Part II 3-4, Part II 5-7, Part II 8, Part II 9-10, and Part III, corresponding to the parts and line numbers in the form.

While the forms and schedules have been broken up into tabs for ease of data input, when you create a PDF of a filing or component, it is presented as one form or component.

Each page of the forms and schedules includes a link to the EFAST2 *Forms and Instructions* page. Click this link to open a new window to get to the Form 5500/5500-SF Instructions.

---

**Figure 139. Tabular Format of Forms and Schedules**
Saving and Closing a Form or Schedule

Every form and schedule page contains the following functions:

a. **Save.** This button saves the form or schedule but remains where you are.

b. **Save and Close.** This button saves the form or schedule and returns to the Filing Menu page.

c. **Close.** This button discards all changes since the last time save and returns to the Filing Menu page.

If you close without saving any changes, a blank form or schedule is created and will appear on the Filing Menu page in the list of Forms and Schedules. The filing will be added to the Saved Filings on the Filing Summary page.

*If you have not worked on your form or schedule for more than 15 minutes, you may be logged out due to inactivity on the EFAST2 website. If this happens, you will be returned to the Login page. You will lose any data that was entered since the last successful save.*

You cannot save and close a form or schedule if one or more fields contain an invalid value. An on-screen message will indicate that one or more of the items on the form have not yet been completed correctly. You must either correct the errors or delete the invalid values before closing.

![Form 5500 and Data Validation Error](image)

*Figure 140. Data Validation Error*
Save Message

When you *Save* a form or schedule using the *Save* button, an on-screen message will indicate that the form was saved successfully.

![Form 5500 Annual Return/Report of Employee Benefit Plan](image)

**Figure 141. Saved Successfully**

View PDF

The *View PDF* link can be used to open or save a PDF version of the current form or schedule.

![Form 5500 Annual Return/Report of Employee Benefit Plan](image)

**Figure 142. View PDF Link**
5.3 Data Entry

When using IFILE, functionality has been included to assist users in the accurate and timely completion of filings. Additionally, there are settings within the application that have been set to a default. Brief descriptions of these application areas and the inherent associated functions/settings are detailed below.

Date Fields

All date fields follow a standard MM-DD-YYYY format and must be entered as such. To assist users with date formats, field level help is available within the application that indicates this format.

Check Boxes and Radio Buttons

Check boxes allow users to make selections for filings, forms, and components. Check boxes are set to the default setting of ‘unchecked.’ Check boxes for Yes/No answers are mutually exclusive. More than one check box can be selected where applicable.

Radio buttons allow users to make a single selection. Multiple radio button selections are not allowed on the same line.

Some data entry fields only allow entry of information if the check box or radio button is selected.

View Available Codes

IFILE includes functionality to view a list of available codes, such as Business Codes and Plan Characteristic Codes.

Click the View Available Codes link to open a dialog box with a list of codes. The dialog box can be resized and repositioned. Scroll if necessary to view the code categories. Expand and collapse the categories by clicking the arrow to the left of the category name.

The dialog box can remain open while entering the code(s) into the applicable field(s). Click the Close button to close the dialog box.
Repeating Blocks in IFILE Schedules

Several Form 5500 schedules contain repeating blocks of information. In instances where data or a group of data elements repeat more than once on a form, functionality exists to add multiple occurrences. For example, Schedule A Part I Line 3 can have several blocks of information that represent multiple persons receiving a commission.

The following is a list of repeating blocks on the forms and schedules:

<table>
<thead>
<tr>
<th>Form Name</th>
<th>Part / Line</th>
<th>Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 5500-SF</td>
<td>Line 13c</td>
<td>Plan transfers</td>
</tr>
<tr>
<td>Schedule A</td>
<td>Line 3</td>
<td>Persons receiving commissions and fees</td>
</tr>
<tr>
<td>Schedule MB</td>
<td>Line 3</td>
<td>Contributions to the plan</td>
</tr>
<tr>
<td>Schedule MB</td>
<td>Line 7</td>
<td>New amortization bases established</td>
</tr>
<tr>
<td>Schedule SB</td>
<td>Line 18</td>
<td>Contributions to the plan</td>
</tr>
<tr>
<td>Schedule C</td>
<td>Part I Line 1</td>
<td>Persons receiving eligible indirect compensation</td>
</tr>
<tr>
<td>Schedule C</td>
<td>Part I Line 2</td>
<td>Other service providers receiving direct or indirect compensation</td>
</tr>
<tr>
<td>Schedule C</td>
<td>Part I Line 3</td>
<td>Service provider information</td>
</tr>
<tr>
<td>Schedule C</td>
<td>Part II Line 4</td>
<td>Service providers who fail to provide information</td>
</tr>
<tr>
<td>Schedule C</td>
<td>Part III</td>
<td>Termination information on accountants and actuaries</td>
</tr>
<tr>
<td>Schedule D</td>
<td>Part I</td>
<td>Information on interests in MTIAs, CCTs, PSAs, and 103-12IEs</td>
</tr>
<tr>
<td>Schedule D</td>
<td>Part II</td>
<td>Information on participating plans</td>
</tr>
<tr>
<td>Schedule G</td>
<td>Part I</td>
<td>Loans in default</td>
</tr>
<tr>
<td>Schedule G</td>
<td>Part II</td>
<td>Leases in default</td>
</tr>
<tr>
<td>Schedule G</td>
<td>Part III</td>
<td>Nonexempt transactions</td>
</tr>
<tr>
<td>Schedule H</td>
<td>Line 5b</td>
<td>Transferred to another plan</td>
</tr>
<tr>
<td>Schedule I</td>
<td>Line 5b</td>
<td>Transferred to another plan</td>
</tr>
<tr>
<td>Schedule R</td>
<td>Line 13</td>
<td>Additional information for multiemployer DB pension plan</td>
</tr>
</tbody>
</table>

Table 2. Forms and Schedules with Repeating Blocks
Repeating Blocks – Functionality and Navigation

An *Add* button is available to add additional occurrences of an element or group of elements. This button may be used indefinitely unless otherwise indicated providing for a significant volume of elements to be added. The *Remove* and *Delete* buttons allow a user to remove an occurrence of a repeating element or group of elements. The *Remove* and *Delete* buttons will only remove one occurrence at a time.

**NOTE:** Inactive buttons are grayed out and cannot be clicked. For example, you cannot click Previous if there is no previous section, and you cannot click Next if you are already on the last record. If you have not added more than 5 entries, then all options are inactive except for Add and Remove/Delete.

Add and Delete Entries – Click *Add* to add repeating block of information. Click *Delete* to delete a specific entry.

Field Name (and Number) – The field name/description is unique to line number or the form or schedule, and tells how many total repeating entries have been created for this data element or group. In this example, the eleventh "Agent/Broker" entry is displayed.

Page 1 of # (Each page contains a maximum of 5 entries) – On forms or schedules that allow repeating entries, a maximum of five entries can be displayed on a page. If more than five entries are added, the number of pages will be displayed to allow you to view other entries. In this example, at least eleven "Agent/Broker" entries have been added. Five entries are displayed on a page. The third page is being displayed, with the eleventh entry at the top.
**Previous and Next** – These buttons will display multiple entries in groups of 5. Initially, 1 through 5 will be displayed. Click Next to display 6 through 10, and so on. Click Previous to go back in groups of 5.

![Figure 150. Repeating Blocks – Previous and Next buttons (Schedule A example)](image1)

**First and Last** – Multiple entries appear in groups of 5. The First and Last buttons navigate to the first group of 5 and the last group of 5. This functionality is similar to Previous and Next. However, this allows the user to navigate quickly to the beginning or end of their entries without having to click Next or Previous several times.

![Figure 151. Repeating Blocks – First and Last buttons (Schedule A example)](image2)

**Expand and Collapse** – For repeating blocks of information, the individual block can be collapsed to reduce the amount of information displayed on the page. To collapse the entry, use the "minus" button. Once collapsed, the block of information can be expanded using the "plus" button.

![Figure 152. Repeating Blocks – First and Last buttons (Schedule A example)](image3)
Inherited Data
Due to interdependencies of some forms and schedules, some fields require the same data as the corresponding field on the Form 5500/5500-SF. As such, some data is inherited to assist the user and ensure accuracy. As an example, the Plan Year Begin Date, Plan Year End Date, Plan Name, Plan Number, Sponsor Name, and Employer Identification Number on the schedules will inherit the corresponding data fields from the parent form. Note however that if the schedule is not associated to a filing during data entry, or if the parent form has not yet been completed, these fields will remain blank and will not be available for edit.

![Figure 153. Example of Inherited Data from Form 5500/5500-SF](image)

Auto-calculated Values
Some mathematical calculations are performed automatically. In these instances, the calculations are based on data included in the form as it is entered by the user. Fields that are automatically calculated cannot be changed and will be shaded darker than fields in which data may be entered.

![Figure 154. Example of Auto-calculated Values](image)
5.4 On-Screen Messages, Alerts, and Help Text

IFILE displays errors, warnings, and informational messages in a variety of ways:

**On-screen messages**

These are error, warning, or informational messages that appear on the IFILE screen. No action is necessary except to fix the error if the message is an error message. The message will disappear once the problem has been fixed.

Error messages are marked with a red outline and exclamation mark. The page containing the error will be highlighted in red. It is possible for more than one page to contain errors.

![Figure 155. On-screen Messages](image)

**Mouse-over Tool Tips**

Tool tips are messages that appear on the IFILE screen if you hover your mouse over a button or link.

![Figure 156. Mouse-over Tool Tips](image)
Dialog boxes

Dialog boxes are used to provide additional information such as a list of business codes and plan characteristic codes. The dialog box can be moved and resized. Click the Close button to close a dialog box.

![Plan Characteristics Codes Dialog Box](image)

**Figure 157. Dialog Box**

Data input descriptions

These are the text descriptions that describe data input fields and are displayed when you hover over a field with the mouse. This text includes field labels as well as helpful information for filling the fields.

![Data Input Descriptions](image)

**Figure 158. Data Input Descriptions (Hover)**
Separate Browser Window or Tab

These messages open a new window or tab in your browser. To close these windows or tabs, close them as you would any other browser window or tab. You may need to turn off your pop-up blocker to see these messages.

Help Text

Help text is available on pages such as the Form Selection page to provide additional information. Click the 🎨 icons for additional information.
Session Expiring and Session Expired

IFILE sessions expire after fifteen (15) minutes of inactivity for user protection. Five minutes before the session expires, a notification will be displayed to allow the user to continue.

![Figure 161. Session Expiring – Click Continue](image)

Once the IFILE session has expired, the user is logged out of the EFAST2 website. The user must return to the Login page to continue working on the Form 5500/5500-SF filing.

![Figure 162. Session Expired – User is Logged Out](image)

No Records Found

Empty lists in IFILE display a default message of "No records found." This message is displayed in fields such as the Attachments list (prior to adding an attachment), the Added Signers list (prior to adding signers), and the Submissions page when no filings have been signed or submitted by the user.

![Figure 163. No Records Found](image)
5.5 Error Messages

5.5.1 Add Attachment (errors)

During the Add Attachment process, the system will perform several checks and may display an error message.

1. Both the Attachment Type and the Attachment File must be specified.

![Figure 164. Missing Attachment Type and Attachment File](image_url)

2. If required, the Accountant’s Opinion, signed schedule MB/SB, and E-Signature Alternative must be in PDF format. Other attachments must be either a plain text (TXT) or PDF file. PDF files cannot be encrypted or password protected. The attachment file name cannot exceed 65 characters.

![Figure 165. Invalid File Type or Password Protected](image_url)

3. Only one Accountant’s Opinion may exist for a filing. Other attachment types may have multiple attachments.

![Figure 166. Only One Accountant’s Opinion is Allowed](image_url)
4. If the attachment is larger than 60 MB encoded (which is about 44.3 MB decoded), an error message will indicate that the file you attempted to attach exceeded the maximum size limit.

![Figure 167. Attachment Exceeds Maximum File Size](image)

5.5.2 Import a Filing (errors)

During the Import a Filing process, IFILE will check to ensure the file type is a valid XML file. Only valid XML files can be imported.

**Invalid File Type**

An attempt to import a file other than an XML file will result in an error for invalid file type.

![Figure 168. Invalid File Type when Importing a Filing](image)

**Invalid XML File**

XML files that do not meet EFAST2 requirements will result in an error for an invalid XML file. The error will also occur if the selected Form Year does not match the form year information contained in the XML file.

![Figure 169. Invalid XML File when Importing a Filing](image)
5.5.3  Sign – Apply Signature (errors)

During the Sign process, IFILE prevents entry of an invalid signature. The following errors may be displayed during this process. Users who do not remember their 4-digit PIN can click Cancel to return to the Filing Menu, then Close to return to the Filing Summary page. From Filing Summary, the user can click User Profile to view their PIN.

![Figure 170. PIN does not match the User ID](image1)

![Figure 171. User ID is not the user who is logged in](image2)

![Figure 172. PIN is required but is blank](image3)

![Figure 173. No signing role was selected](image4)
Sign - Apply Signature (Step 3 of 3)

The following error(s) have occurred
• Invalid length for PIN.

* User ID: A1051234
* PIN: *******

Figure 174. Invalid PIN length

Sign - Apply Signature (Step 3 of 3)

The following error(s) have occurred
• You must enter at least one manually signed name and date when the Service Provider using E-signature check box is checked.

* User ID: A1051234
* PIN: *******
* Please select the role(s) for which you are signing. You may select all that apply.
  - Plan Administrator
  - Plan Sponsor
  - DFE
  - Service Provider using E-signature alternative option (reference EFAST2 FAQ 33a)

Be sure to include a copy of the manually-signed form 5500 or 5500-SF as an "E-signature Alternative" attachment type before processing. For each manual signature on Form 5500 or 5500-SF that you've attached, complete the name and date fields below.

Name of Plan Administrator who manually signed the attached Form 5500 or 5500-SF: __________________________
Date the filing was manually signed by the Plan Administrator: ________________

Name of Plan Sponsor who manually signed the attached Form 5500 or 5500-SF: __________________________
Date the filing was manually signed by the Plan Sponsor: ________________

Name of Plan DFE who manually signed the attached Form 5500: __________________________
Date the filing was manually signed by the Plan DFE: ________________

Figure 175. Service Provider must enter manually signed name and date
5.6 System-Generated Emails

When using IFILE, system-generated emails from efast2@efastsys.dol.gov are sent during the signing and submission processes.

**NOTE:** The exact look of the email is determined by the user's email client.

5.6.1 Request for Signature

The Filing Signer will be sent a notification that the signature has been requested by the Filing Author.

![EFAST2 signature needed email](image)

You have been asked to sign Form 5500/5500-SF filing "Smith Profit Sharing" by Suzanne Carlton.

To sign this filing, go to the EFAST2 Website at [www.efast.dol.gov](http://www.efast.dol.gov) and Login. If you need help logging in, use the Forgot User ID and/or Forgot Password links.

After logging in, you will be on the Home - Filing Summary webpage which lists any filings awaiting your signature. Your PIN is needed as your electronic signature and can be viewed through the link at the top of that webpage.

On the Home - Filing Summary webpage, use the "Provide Signature" button at the bottom of the page to review and then sign this filing. Refer to the EFAST2 and IFILE Quick Start Guide if you need assistance navigating the website or filing process.

If you have questions or feel you should not sign this filing, please contact Suzanne Carlton directly by sending an email to: s.carlton@xyzmail.com.

Thank you.

This is a system-generated email. No reply is necessary.

![Figure 176. Request for Signature Email](image)

5.6.2 Signature No Longer Needed

The Filing Signer will be sent a notification that the signature is no longer needed if the Filing Author enables the filing for further editing, deletes the filing, or rescinds the signature request.

![EFAST2 signature no longer needed email](image)

Your signature is no longer needed on the Smith Profit Sharing Form 5500/5500-SF filing because the filing is being further edited, the filing has been deleted, or your signature request has been rescinded by the filing author.

If you have questions or feel this action is an error, please contact Suzanne Carlton at a.carlton@xyzmail.com.

Thank you.

This is a system-generated email. No reply is necessary.

![Figure 177. Signature No Longer Needed Email](image)
5.6.3 All Signatures Have Been Obtained

The Filing Author will be sent a notification that the filing is ready to be submitted after the requested signatures are completed.

![Figure 178. All Signatures Have Been Obtained Email](image)

5.6.4 Submission Has Been Processed

The Filing Author is notified via email when a filing submission is received by the EFAST2 system.

![Figure 179. Submission Has Been Processed Email](image)
## 5.7 Attachment Types

<table>
<thead>
<tr>
<th>Attachment Type Code</th>
<th>Form/ Schedule</th>
<th>Line Number</th>
<th>Attachment Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ESignatureAlternative</td>
<td>Form 5500 / 5500-SF</td>
<td>Signature and Date</td>
<td>Manually signed Form 5500 or 5500-SF under e-signature option for service providers. See “Signature and Date” section of the Form 5500 and Form 5500-SF Instructions for additional information.</td>
</tr>
<tr>
<td>CSECParticipatingEmployer</td>
<td>Form 5500 / 5500-SF</td>
<td>Line A – Multiple Employer</td>
<td>Participating employer information for multiple employer plans required by The Cooperative and Small Employer Charity Pension Flexibility Act (CSEC). (2014 and later Form Versions)</td>
</tr>
<tr>
<td>AccountantOpinion</td>
<td>Schedule H</td>
<td>Line 3a</td>
<td>IQPA report</td>
</tr>
<tr>
<td></td>
<td>Schedule I</td>
<td>Line 4k</td>
<td>IQPA report</td>
</tr>
<tr>
<td>ActiveParticipData</td>
<td>Schedule MB</td>
<td>Line 8b(2)</td>
<td>Active Participant Data</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 26</td>
<td>Active Participant Data</td>
</tr>
<tr>
<td>ActrlAssmptnMthds</td>
<td>Schedule MB</td>
<td>Line 6</td>
<td>Actuarial Assumption Methods</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 23</td>
<td>Actuarial Assumption Methods</td>
</tr>
<tr>
<td>ActuaryStatement</td>
<td>Schedule MB</td>
<td>Statement by Enrolled Actuary</td>
<td>Actuary has not fully reflected any regulation or ruling. See “Statement by Enrolled Actuary” section of the Form 5500 Schedule MB Instructions for additional information.</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Statement by Enrolled Actuary</td>
<td>Actuary has not fully reflected any regulation or ruling. See “Statement by Enrolled Actuary” section of the Form 5500 Schedule SB Instructions for additional information.</td>
</tr>
<tr>
<td>SchMBActrlCertification</td>
<td>Schedule MB</td>
<td>Line 4b</td>
<td>Actuarial Certification</td>
</tr>
<tr>
<td>SchSBAlt17YrFndngAirlines</td>
<td>Schedule SB</td>
<td>Line 27</td>
<td>Alternative 17 - Year Funding Schedule for Airlines</td>
</tr>
<tr>
<td>SchRAssetLiabTransfer</td>
<td>Schedule R</td>
<td>Line 17</td>
<td>Assets Liability Transfer</td>
</tr>
<tr>
<td>SchSBBalSubjectToPBGC</td>
<td>Schedule SB</td>
<td>Line 27</td>
<td>Balances Subject to Binding Agreement with PBGC</td>
</tr>
<tr>
<td>SchSBNonPrescribedActrlAssmptn</td>
<td>Schedule SB</td>
<td>Line 24</td>
<td>Change in Non-Prescribed Actuarial Assumptions</td>
</tr>
<tr>
<td>SchRFundingImprovementPlan</td>
<td>Schedule R</td>
<td>Part V</td>
<td>Funding Improvement Plan</td>
</tr>
<tr>
<td>SchMBActrlIllustration</td>
<td>Schedule MB</td>
<td>Line 4b</td>
<td>Illustration Supporting Actuarial Certification of Status (2013/2014 – Line 4a)</td>
</tr>
<tr>
<td>SchSBSubMortalityTable</td>
<td>Schedule SB</td>
<td>Line 23</td>
<td>Information on Use of Substitute Mortality Tables</td>
</tr>
<tr>
<td>SchMBJustificationChgActrlAssmptn</td>
<td>Schedule MB</td>
<td>Line 11</td>
<td>Justification for Change in Actuarial Assumptions</td>
</tr>
<tr>
<td>SchSBMethodChange</td>
<td>Schedule SB</td>
<td>Line 25</td>
<td>Method Change</td>
</tr>
<tr>
<td>SchRMultiplePlansLiab</td>
<td>Schedule R</td>
<td>Line 18</td>
<td>Multiple Plan Liabilities</td>
</tr>
<tr>
<td>Attachment Type Code</td>
<td>Form/ Schedule</td>
<td>Line Number</td>
<td>Attachment Description</td>
</tr>
<tr>
<td>------------------------</td>
<td>-------------------------</td>
<td>-------------</td>
<td>----------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>PlanAtRisk</td>
<td>Schedule SB</td>
<td>Line 4</td>
<td>Plan at Risk</td>
</tr>
<tr>
<td>ReasonableCauseLate</td>
<td>Form 5500 / 5500-SF</td>
<td>Administrative Penalties</td>
<td>Reasonable Cause for late filing</td>
</tr>
<tr>
<td>ReasonableCauseAO</td>
<td>Form 5500 / 5500-SF</td>
<td>Administrative Penalties</td>
<td>Reasonable Cause for late or missing IQPA Report</td>
</tr>
<tr>
<td>SchMBReorgStatusExpIn</td>
<td>Schedule MB</td>
<td>Line 5</td>
<td>Reorganization Status Explanation (2013-2015 only)</td>
</tr>
<tr>
<td>SchMBReorgStatusWorksheet</td>
<td>Schedule MB</td>
<td>Line 5</td>
<td>Reorganization Status Worksheet (2013-2015 only)</td>
</tr>
<tr>
<td>SchIWaiverIQA</td>
<td>Schedule I</td>
<td>Line 4k</td>
<td>2520.104-50 Statement</td>
</tr>
<tr>
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<td>Line 32</td>
<td>Schedule of Amortization Bases</td>
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<td>Schedule H</td>
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<td>Schedule of Assets (Held at End of Year)</td>
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<td>SchMBFndgStndAcntBases</td>
<td>Schedule MB</td>
<td>Lines 9c / 9h</td>
<td>Schedule of Funding Standard Account Bases</td>
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<td>FivePrcntTrans</td>
<td>Schedule H</td>
<td>Line 4j</td>
<td>Schedule of Reportable Transactions</td>
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<td>Schedule R</td>
<td>Part V</td>
<td>Schedule R Rehabilitation Plan</td>
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<td>Statement by Enrolled Actuary</td>
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<td>Statement by Enrolled Actuary</td>
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<td>Schedule C</td>
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<td>Termination Information on Accountants and Enrolled Actuaries</td>
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<td>Schedule G</td>
<td>Part I</td>
<td>Overdue Loan Explanation</td>
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<td>Schedule G</td>
<td>Part II</td>
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<td>Delinquent Participant Contributions</td>
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<td>Description of Benefit Reduction Due to Suspension or Partition</td>
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<td>Attachment Description</td>
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<td>Cash Flow Projections (2018 and later forms)</td>
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<td>Line 6g</td>
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<td>Estimated Investment Return on Actuarial Value of Assets</td>
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<td>Line 6h</td>
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<td>Estimated Investment Return on Current Value of Assets</td>
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<td>Line 9f</td>
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<td>Actuarial Prior Year Credit Funding Deficiency</td>
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<td>Collective Bargaining Agreement</td>
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<td>Schedule R</td>
<td>Line 13e</td>
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<td>Line E</td>
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<td>Information for Each Individual Employer</td>
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<td>Line 7</td>
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<td>Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding Balance</td>
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<td>Late Quarterly Installments</td>
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<td>Explanation of Credit Balance Discrepancy</td>
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<td>Reconciliation of AFTAP Calculation</td>
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<td>Weighted Average Retirement Age</td>
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<td>Information on Use of Multiple Mortality Tables</td>
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<td>Schedule SB</td>
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<td>Delayed Funding Rules Relief</td>
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<td>Pre-PPA Funding Rules</td>
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<td>Schedule SB</td>
<td>Line 27</td>
<td></td>
<td>Actuarial Information for CSEC Plans</td>
</tr>
</tbody>
</table>

*Table 3 Attachment Type Code List*
5.8 Entity Control

Amendments to a Filing

Filers can submit an amended filing to correct errors and/or omissions in a previously submitted filing for the same plan year. A filing submission is considered an amended filing submission if the amended checkbox is checked. An amended filing will be linked to the original submission only if the AckID of the original filing submission is provided. Once linked together the amended filing is considered a complete replacement of the original filing. Parent original filings processed prior to EFAST2 will not be linked to the amended filing; however the amended filing will be processed and marked as an amended filing.

Entity Validation

Entity validation is performed to ensure that individual Form 5500 and Form 5500-SF plan filing information is consistent across filing years. The entity validation process performs automated checks of new filings against processed filing submissions from the previous year. The automated checks seek to ensure that key identifying information matches the values provided in the previous plan year. When the key identifying information does not match (or, in some cases, is not a close enough match), the filing may receive a warning during validation in IFILE, or after the filing is processed.

Key identifying information:

- Employer Identification Number (EIN)
- Plan Feature Codes
- Plan Number (PN)
- Plan Funding and Benefit Arrangements
- Plan Name
- Beginning of Year / End of Year Total Participants
- Plan Sponsor’s Zip or Postal Code
- Beginning of Year / End of Year Total Assets

Duplicate Filing Identification

Filers sometimes erroneously submit more than one copy of their filing. These are called duplicate filings. The EFAST2 system identifies and flags duplicate filings that have the same Form Year, EIN, Plan Number, and Plan Year End Date as another processed filing.

A duplicate filing may receive a warning during validation in IFILE, or after the filing is processed. The warning will indicate that the EIN, Plan Number, Form Year and Plan Year Ending dates on the filing submission match a previous filing submission and therefore may be a duplicate submission. If attempting to amend a previous submission, the filer should select "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 the filer should try to avoid duplicate submissions in the future.

Duplicate filing identification fields:

- Form Year
- Employer Identification Number (EIN)
- Plan Number (PN)
- Plan Year End Date
Chapter 6. Resources

6.1 Online Instructions

A variety of guides and resources are available to help EFAST2 system users. The resources include an EFAST2 Tutorial, Form 5500/5500-SF Filing Search Guide, IFILE User’s Guide, and the EFAST2 and IFILE Quick Start Guide. The resources are available on the EFAST2 website under EFAST2 Publications.

To assist users in completing the necessary forms, schedules, and attachments associated with ERISA filings, the Department of Labor provides instructions for each form year at https://www.dol.gov/agencies/ebsa/employers-and-advisers/plan-administration-and-compliance/reporting-and-filing/form-5500. The instructions are used to complete the following forms and schedules:

- Form 5500 – Annual Return/Report of Employee Benefit Plan
- Form 5500-SF – Short Form Annual Return/Report of Small Employee Benefit Plan
- Schedule A – Insurance
- Schedule MB – Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial
- Schedule SB – Single-Employer Defined Benefit Plan Actuarial
- Schedule C – Service Provider
- Schedule D – DFE/Participating Plan
- Schedule G – Financial Transaction Schedules
- Schedule H – Financial
- Schedule I – Financial Information – Small
- Schedule R – Retirement Plan

6.2 Contacts

Live Customer Service: 866-463-3278 or 866-GOEFAST

Email: efast@dol.gov


6.3 Contact Center Hours of Availability

Assistance is available for filers by telephone, email, and web-form with regard to filing submissions and errors. Hours of operation for live customer service are from 8:00 a.m. to 8:00 p.m., Eastern Time, Monday through Friday, except for Federal Holidays (excluding Columbus Day). Email and web-form requests can be submitted at any time and will be answered during regular business hours.

The following is the Federal Holiday Schedule:

1. New Year’s Day
2. Birthday of Martin Luther King, Jr.
3. President’s Day
4. Memorial Day
5. Independence Day
6. Labor Day
7. Veterans Day
8. Thanksgiving Day
9. Christmas Day
## Appendix A. Acronyms and Abbreviations

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>CFR</td>
<td>Code of Federal Regulations</td>
</tr>
<tr>
<td>DFE</td>
<td>Direct Filing Entity</td>
</tr>
<tr>
<td>DOL</td>
<td>Department of Labor</td>
</tr>
<tr>
<td>EBSA</td>
<td>Employee Benefits Security Administration</td>
</tr>
<tr>
<td>EFAST2</td>
<td>ERISA Filing Acceptance System 2</td>
</tr>
<tr>
<td>EIN</td>
<td>Employer Identification Number</td>
</tr>
<tr>
<td>ERISA</td>
<td>Employee Retirement Income Security Act</td>
</tr>
<tr>
<td>HTML</td>
<td>Hyper Text Markup Language</td>
</tr>
<tr>
<td>HTTP</td>
<td>Hypertext Transfer Protocol</td>
</tr>
<tr>
<td>HTTPS</td>
<td>Hypertext Transfer Protocol over Secure Sockets Layer</td>
</tr>
<tr>
<td>IFILE</td>
<td>Internet Based Filing Application</td>
</tr>
<tr>
<td>IRS</td>
<td>Internal Revenue Service</td>
</tr>
<tr>
<td>PBGC</td>
<td>Pension Benefit Guaranty Corporation</td>
</tr>
<tr>
<td>PDF</td>
<td>Portable Document Format</td>
</tr>
<tr>
<td>PIN</td>
<td>Personal Identification Number</td>
</tr>
<tr>
<td>PN</td>
<td>Plan Number</td>
</tr>
<tr>
<td>SSL</td>
<td>Secure Sockets Layer</td>
</tr>
<tr>
<td>TE/GE</td>
<td>Tax Exempt and Government Entities</td>
</tr>
<tr>
<td>URL</td>
<td>Uniform Resource Locator (aka web address)</td>
</tr>
<tr>
<td>USC</td>
<td>United States Code</td>
</tr>
<tr>
<td>USPS</td>
<td>United States Postal Service</td>
</tr>
<tr>
<td>XML</td>
<td>Extensible Markup Language</td>
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</tbody>
</table>
Appendix B. Troubleshooting

Pop-ups Blocked

Users should consider turning off web browser pop-up blockers when using the EFAST2 Website. The use of pop-up blockers can prevent the display of information that may be received at several steps during the filing process.

If your browser is configured to block pop-ups, a browser message may appear at the top or bottom of the browser window, depending on the browser and version. The pop-up blocker message may provide options to allow the pop-up once or to always allow pop-ups from the site.

To resolve issues related to blocked pop-up windows, follow your browser’s instructions for disabling the pop-up blocker.

![Figure 180. Pop-ups Blocked](image)

Internet Explorer Browser Security Settings

When using Internet Explorer on the EFAST2 website (www.efast.dol.gov), some functionality may not perform as expected if JavaScript is disabled, or if the browser Internet security setting is set to “High” or has been customized. Security settings may disable certain browser functionality. The “High” security setting is intended to protect users on websites that might have harmful content.

If you suspect your Internet security setting may be affecting performance on the EFAST2 website, you can add the website as a Trusted Site to help avoid issues caused by the security setting(s).

1. Go to Tools in the Internet Explorer Menu bar. If you do not see the Menu bar, click the F10 key or the “Alt” and “T” keys on your keyboard to display the Menu bar.
2. Go to Internet Options.
4. To view the browser security setting for the Internet zone, click the Internet icon. A security setting of “High” may limit some functionality on the EFAST2 website. Some “Custom” settings may also limit functionality.
5. To add the EFAST2 website as a trusted site, click the Trusted Sites icon (a green checkmark). The browser security setting is typically lower in the Trusted Sites zone.

Note: If the security setting is set to “High” for Trusted Sites, the method described here will have no effect. Users may try using a different supported web browser such as Firefox or Safari.
6. Click the **Sites** button.

7. In the “Add this website to the zone” field, be sure that one of the following is entered:
   
   - **https://www.efast.dol.gov**
   
   - ***.efast.dol.gov** (including the asterisk and dot before the word “efast”)

8. Click the **Add** button.

9. **Close** the **Trusted Sites** box.

10. **Click Apply** and/or **OK** in the **Internet Options** box.

11. **Refresh** the EFAST2 page by clicking the browser’s refresh button or the F5 key on your keyboard.
Appendix C. Signature Agreement

Below is the complete text of the signature agreement that users must read and accept to provide an EFAST2 electronic signature for a Form 5500 or 5500-SF filing in IFILE on the efast.dol.gov website:

For plan administrators, plan sponsors, or DFEs electronically signing return/report:

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

For practitioners authorized to electronically sign return/report:

I certify that I have been specifically authorized in writing by the plan administrator, plan sponsor/employer, or DFE as applicable, to enter my EFAST2 PIN on this return/report in order to electronically submit this return/report. I further certify that: (1) I will retain a copy of the administrator's, plan sponsor's/employer's, or DFE's specific written authorization in my records; (2) I have attached to this electronic filing, in addition to any other required schedules or attachments, a true and correct PDF copy of the completed Form 5500 or Form 5500-SF return/report bearing the manual signature of the plan administrator, plan sponsor/employer, or DFE under penalty of perjury; (3) I advised the plan administrator, plan sponsor/employer, or DFE that by selecting this electronic signature option the PDF image of that manual signature will be included with the rest of the return/report posted by the Department of Labor (DOL) on the Internet for public disclosure; and (4) I will communicate to the plan administrator, plan sponsor/employer, or DFE any inquiries and information that I receive from EFAST2, DOL, IRS or PBGC regarding this annual return/report.

Figure 183. IFILE Signature Agreement