Authenticated Filer Application Instructions

IFILE User Guide

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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 generally requires the administrator of an employee benefit plan to submit an annual report (the Form 5500 series) describing the plan’s financial status and operations. The Form 5500 series is sponsored by multiple federal agencies that work together to enforce ERISA provisions and other statutes designed to protect the retirement benefits of the nation’s workers. Form 5500 filings are the principal source of information for the Employee Benefits Security Administration (EBSA), Internal Revenue Service (IRS), and Pension Benefits Guaranty Corporation (PBGC) concerning the operations, funding, and investments of more than 800,000 pension and welfare benefit plans. This information is essential to the three agencies’ enforcement of ERISA and policy formulation programs, and is important for other federal agencies, Congress, and the private sector in assessing employee benefit, tax, and economic trends and policies.

The Form PR (pooled plan provider registration) is used to report information for a person or entity that intends to serve as a pooled plan provider to pooled employer plans within the meaning of sections 3(43) and 3(44) of the Employee Retirement Income Security Act of 1974 (ERISA) and section 413(e) of the Internal Revenue Code (the Code). See 29 CFR 2510.3-44.

EFAST2 (ERISA Filing Acceptance System II) is a system designed by the Department of Labor, Internal Revenue Service, and Pension Benefit Guaranty Corporation to simplify and expedite the submission, receipt, and processing of the Form 5500 Series and Form PR filings.

This guide is intended to provide the information and instructions necessary for users to prepare, sign, and submit Form 5500 Series and Form PR filings using the EFAST2 IFILE application.

IFILE is a free online software application provided by the Government that can be used to create and submit Form 5500 series and Form PR filings. IFILE is available to all registered users with Internet access.

Chapter 2. EFAST2 Website and Access

The EFAST2 website is located at https://www.efast.dol.gov.

The Welcome page contains links to login, register, search for filings, and access New and Noteworthy information. The Navigation Menu at the top of the page contains various functions based on users being logged in or logged out. For users who are logged in, the menu options may vary based on the user roles in the User’s Profile. The Help menu contains links to filing-related information and to the Contact Us page.

Other EFAST2 and Government links are located at the bottom of the page.
2.1 Registration and User Types

The EFAST2 website is located at https://www.efast.dol.gov. Registration is required to use the IFILE application. Detailed information on the registration process can be found in the EFAST2 Guide for Filers and Service Providers.

The EFAST2 registration process requires first and last name, address, phone number, email address, and company name. One or more User Types must be selected during registration. A Challenge Question must be selected, and a Challenge Answer provided during registration. The Challenge Answer is used to activate the account, reset a locked account, and to use the Forgot User ID and Forgot Password functions.

Within five minutes of submitting an online registration, an email will be sent to the user with a link to complete the registration and activate the account. 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. These credentials do not expire. However, user-created passwords expire after ninety (90) days.

EFAST2 accounts utilize user types for access to certain functions and for electronic signature purposes. Upon initial registration, the Filing Author and Filing Signer user types will be pre-selected by default, but applicants can select as many as apply, and can modify the user types after registration on the Profile & PIN page.

The following user types are applicable to IFILE:

1. **Filing Author**: Filing Authors can create, update, import, export, validate, submit, and amend filings in IFILE. Filing Authors can also check filing status. Filing Authors cannot sign filings unless they also have the Filing Signer role. Filers who use EFAST2-approved third-party software instead of IFILE to create and submit filings do not need the Filing Author user type.

2. **Filing Signer**: Filing signers are Plan Administrators, Employers/Plan Sponsors, or Direct Filing Entities who electronically sign the Form 5500 Series and/or Form PR filings. This role should also be selected by plan service providers who 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 a Form 5500 Series Annual Return/Report. 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.

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

2.2 Login

EFAST2 registered users click Login from the Welcome page or the navigation menu to login with the User ID and Password.

- If you have forgotten your User ID, click the Forgot User ID button. The User ID is not case-sensitive.
- If you have forgotten your password, click the Forgot Password button. The password is case-sensitive.
- After three failed login attempts, the account will be locked and 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. The challenge answer is not case-sensitive.
- If you have not already registered, click Register from the Welcome page or navigation menu, and then follow the prompts to complete the seven-step registration process. (See the EFAST2 Guide for Filers and Service Providers for further information regarding EFAST2 registration.)

Following a successful login, the Filing Summary page is displayed. See section 3 for information regarding IFILE Page Layouts.
Chapter 3. IFILE Functionality

Filers may create a Form 5500 Series Annual Return/Report (including schedules and/or attachments, if necessary) and/or Form PR via the EFAST2 IFILE application.

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.

3.1 Form 5500 Series Functionality

IFILE provides the ability to create, edit, and submit Form 5500 Series filings for valid form and plan years. Form 5500 Series 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.

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. 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.

The basic workflow for creating and submitting a Form 5500 Series filing via IFILE include:

1. Create a Form 5500 Series Annual Return or Report 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) that your submission has been received
9. Go to the Submissions page on the EFAST2 website to check the status of the filing

For detailed information of the IFILE workflow steps, see Appendix C: IFILE Workflow – Quick References.

Create a Filing

Click Create a Filing on the Filing Summary page. The Filing Author user type is required to create a filing using IFILE. If necessary, the user type(s) can be updated on the User Profile page of the EFAST2 website.

On the Form Selection page, IFILE includes functionality to help users determine the correct Form 5500 Series form to complete, based on the plan year begin and end dates, and answers to certain eligibility questions. Alternatively, select the option to choose which form to complete. Select the Form Type (Form 5500, 5500-SF, 5500-EZ), if necessary. The most current form year and the previous can be selected. If filing for a plan year prior to the available forms, choose the most recent form year and follow the guidance provided in EFAST2 FAQs 4a through 4c on the EFAST2 website.

Enter a name for the filing. The Filing Name is for your record keeping and is not sent to the Government.

Following the creation of the Form, users will be able to add schedules and/or attachments as needed.

IFILE includes a Replicate function to copy the previous year’s filing information as a template to begin the next year’s filing to populate fields such as EIN, Plan Number, Plan Name, and other demographic information. The Replicate function is available for current year filings on the Submissions page and Saved Filings page, if applicable.
Form and Schedule Layout

The forms and schedules are presented with consecutive line numbering, fields, and descriptive information in accord with the Form 5500 Series 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.

The figure below shows a Form 5500. Notice the seven tabs of the Form 5500. These tabs are labeled Part I A-E, 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, the View PDF creates a PDF of the whole form or schedule.

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 Series instructions.

Save and Close

Every form and schedule page contains functions to Save (without returning to the Filing Menu page), Save and Close (to save and return to the Filing Menu), and Close (to return to the Filing Menu without saving). It is possible to save a blank form or schedule.

A filing cannot be saved if one or more fields contain an invalid value. An on-screen message will identify the field(s) that must be corrected before the filing can be saved.

**Note:** 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.
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 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.

The list of IFILE filings associated to a User ID is grouped into tasks, including:

- **Saved Work.** Includes Saved Filings and Saved Schedules (and Saved Form PR, if applicable)
- **Signatures.** Includes Awaiting Signatures and Provide Signatures tasks
- **Filing Submission.** Includes Ready to Submit task, and links to 5500 Series Submissions and Form PR Submissions

All filing components in IFILE are considered to be in the possession of the user until such time that the filing has been successfully submitted for processing. This allows users to work with filings and related information until they are confident that the filing is accurate and ready for submission and processing by the Government.

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 (import) or download (export) Form 5500 Series 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.

Schedules

Schedules that may be submitted electronically with a Form 5500 Series filing are listed in IFILE as Available Schedules. All schedules are available for a Form 5500. Only Schedules MB and SB are available for a Form 5500-SF. There are no schedules available to be submitted electronically with Form 5500-EZ. Form 5500-EZ filers who need to retain a completed Schedule MB or SB with the filing records may use the Create a Schedule function from the Filing Summary page to create a separate Schedule MB or SB and save as a PDF file. This function is available for users with the Schedule Author user type. See Create a Separate Schedule Without a Filing in Appendix C for additional information.

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 of the Filing Menu and is removed from the list of Available Schedules (except Schedule A, which can have a maximum of 999 instances). If a schedule was created inadvertently or is no longer needed, select the schedule and then click Delete to the right of the Forms and Schedules section to delete only the selected schedule.

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.

Attachments

Additional information may be required that cannot be provided on existing forms or schedules. The additional information can be added as an attachment to a Form 5500 Series 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 (TXT). 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 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.

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.

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.

**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.

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. Other 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.

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

**Printing**

The View PDF function creates a PDF file that may be opened immediately or saved to a computer. 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).

**Electronic Signatures**

All filings submitted for processing must contain at least one valid electronic signature. There may be as few as one or as many as three signatures per Form 5500 Series filing. The four signing roles available are: Plan Administrator, Plan Sponsor, DFE (Direct Filing Entity), and Service Provider using E-signature alternative option. IFIFile 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.

In IFIFile, 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.

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 function without first using the Add Signers function. If necessary, the Filing Author may also add another signer using the Add Signer function.

EFAST2 FAQ #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.

See Appendix B 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 Series on the https://www.efast.dol.gov website.

**Filing Submission**

A signed filing in IFIFile may be submitted for processing by the Filing Author. IFIFile 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.
IFILE will automatically check the filing for errors prior to submitting the filing. If the filing does not pass schema validation, a *Submission Failed* message will be displayed. If the submission failed, the filing must be enabled for further editing and validated to check for errors.

If the filing passes schema validation checks, the IFILE automatically checks the filing for other errors and warnings. 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. Each error or warning includes a unique **Error Code** and **Description**. If corrections are necessary, the filer can **Return to Filing** to enable editing and make corrections to address the identified problems. Once a filing has been edited, the signature(s) must be applied again.

If the filing passes schema validation checks and has no other errors or warnings (or if the filing is submitted with warnings on the **In Progress Filings Errors** page), the filing will be submitted to EFAST2 for processing.

**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.

**Amendments**

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 Form 5500 Series filings that exist on an **active form year** (the current form year and previous two 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.

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.

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.

**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.
3.2 Form PR Functionality

IFILE provides the ability to create, edit, and submit Form PR registration for pooled plan providers. The Form PR is not year-specific and is not an annual return/report, but you must complete a supplemental Form PR to provide information about specified reportable events. The Form PR and all updates must be filed through IFILE. Refer to the Form PR instructions for more information on filing requirements.

The Form PR does 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. 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.

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

1. Create a Form PR. This form is not year-specific.
2. Complete the form by entering information and referring to the Form PR instructions.
3. Validate the registration form to check for errors.
4. Sign and submit when ready to do so.
5. Complete a supplemental Form PR to provide information about reportable events, or amend to correct inadvertent or good faith errors and/or omissions.

For additional information of the Form PR process, see How to Register as a Pooled Plan Provider.

Create a Filing

Click Create a Filing on the Filing Summary page. The Filing Author user type is required to create a Form PR using IFILE. If necessary, the user type(s) can be updated on the User Profile page of the EFAST2 website.

On the Form Selection page, select the Register as a Pooled Plan Provider (Form PR) option. Enter a name for the filing. The Filing Name is for your record keeping and is not sent to the Government.

Form PR Layout

The Form PR is separated into tabs for each section of the form. Click the tabs to navigate to each section as necessary. The header includes a link to the Form PR instructions and sample form.

Saved Registrations

Every section of the form contains functions to Save (without returning to the Filing Menu page), Save and Close (to save and return to the Filing Menu), and Close (to return to the Filing Menu without saving).

A filing cannot be saved if one or more fields contain an invalid value. An on-screen message will identify the field(s) that must be corrected before the filing can be saved.
**Note:** 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.

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. Saved registrations are accessible from the **Filing Summary** page by opening the **Saved Registrations** task and then clicking the filing name link to open and resume working on the filing.

**Validate**

After filling in the Form PR, use the **Validate** function to check for errors. If an error is found, the description of the error will indicate the cause of the error or warning.

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.

**Sign and Submit**

After completing applicable portions of the Form PR, click **Sign and Submit**. The Form PR will automatically be checked for errors, similar to the **Validate** function. If problems are found, the window can be closed to continue working on the Form PR. When ready to sign, click **Sign and Submit** to continue. The signer must read and acknowledge the Signature Agreement and Signature Affidavit.

See Appendix B of this document for the complete text of the signature agreement and affidavit.

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.

A list of Form PR submissions for the Filing Author can be viewed by clicking **Form PR Submissions** on the **Filing Summary** page.

**View PDF**

The Form PR can be opened and saved as a PDF by going to **Form PR Submissions** on the **Filing Summary** page. The Form PR can also be searched using the **Filing Search** page.

**Update to file Amended, Supplemental, or Final filing**

The Form PR is not year-specific and is not an annual return/report, but you must complete a supplemental Form PR to provide information about specified reportable events. File, amend, or supplement your Form PR through IFILE. Refer to the Form PR instructions for more information on filing requirements. An amended or supplemental filing should be submitted as a complete replacement of the previously submitted filing. You cannot submit just the parts of the filing that are being amended. In Part IV of the Form PR, identify the information that is being amended.

To update a submitted Form PR, click **Form PR Submissions** from the **Filing Summary** page, and then click **Update** to create a copy of the submitted Form PR. Enter a name for the filing and click **Continue**. Check the **Supplemental Reportable Event Filing**, **Amended Filing**, or **Final Filing** box, as applicable.

Once the updated filing has been created, it can be access by clicking **Saved Registrations** on the **Filing Summary** page until it has been submitted. The updated Form PR will be linked to the submitted Form PR. The submitted Form PR will no longer have an **Update** option.

If the updated filing is no longer needed prior to submission, it can be deleted by clicking **Saved Registrations** on the **Filing Summary** page and then clicking the **Delete** button. If a saved update is deleted, the **Update** option will be available again for the submitted Form PR.
3.3 IFILE Page Layouts

3.3.1 Filing Summary Layout

The Filing Summary page contains links to filings and/or schedules that have been saved, filings that are ready to be signed or submitted, and submitted Form 5500 Series filings and Form PR registrations. Tasks shown on the 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.

- **User** – The registered EFAST2 user currently logged in.
- **View your PIN** – Click to view the PIN.
- **New Work** – Create or import a Form 5500 Series filing or schedule, or Form PR registration.
- **Saved Work** – Open a saved Form 5500 Series filing or schedule, or Form PR registration.
- **Signatures** – Access Form 5500 Series filings that are awaiting one or more signatures.
- **Filing Submission** – Submit filings and view submissions.
- **Navigation Menu** – Account information, access to your filings, filing search, and help options, including specific information related to Form 5500 and 5500-SF, Form 5500-EZ, and Form PR.
3.3.2 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. Unsubmitted filings can be opened by clicking the Name link. If necessary, filings can be copied using the Replicate button.

3.3.3 Filing Menu Layout

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

a. Name of filing. The name given to the filing when it was created or imported.
b. Link to Form 5500 Series instructions. Open the Instructions in a new window or tab:
c. Button ribbon. 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).
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 (e.g., Open, View PDF, Export, Delete).

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.

### 3.4 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. To assist users with data formats, field level help is available within the application that indicates this format.

**Check Boxes and Radio Buttons.** Check boxes allow users to make one or multiple selections for on forms and schedules. 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.

**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.

**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 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 box can remain open while entering the code(s) into the applicable field(s). Click the Close button to close the box.

**Repeating Blocks in Form 5500 Series Schedules.** Several Form 5500 schedules and portions of Form PR contain repeating blocks of information. In instances where one or more data elements repeat more than once on a form, functionality exists to add multiple occurrences.

The following is a list of repeating blocks on the Form 5500 Series 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 1. Form 5500 Series and Schedules with Repeating Blocks**
The following is a list of repeating blocks on the Form PR:

<table>
<thead>
<tr>
<th>Form Name</th>
<th>Part / Line</th>
<th>Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form PR</td>
<td>Line 3a(2)</td>
<td>Investment Management</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 3b(2)</td>
<td>Investment Advice</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 3c(2)</td>
<td>Investment Products</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 3d(2)</td>
<td>Plan Administrators</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 3e(2)</td>
<td>Custodial Trustee Services</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 3f(2)</td>
<td>Other Services or Investment Products</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 4b</td>
<td>Federal or State Criminal Convictions</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 5b</td>
<td>Ongoing Criminal, Civil, or Administrative Proceedings</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 7</td>
<td>Pooled Employer Plan Information</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 8e</td>
<td>Received Written Notice of Enforcement Actions</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 8f</td>
<td>Received Written Notice of a Finding of Fraud or Dishonesty</td>
</tr>
<tr>
<td>Form PR</td>
<td>Line 8g</td>
<td>Received Written Notice of a Filing of Criminal Charges</td>
</tr>
</tbody>
</table>

Table 2. Form PR 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.

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.
- **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.
- **Previous and Next** – These buttons will display multiple entries in groups of five. 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 five.
- **First and Last** – Multiple entries appear in groups of five. The First and Last buttons navigate to the first group of five and the last group of five. 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.
- **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.

Inherited Data. The interdependencies of forms and schedules require certain fields to match. 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.

3.5 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 expect 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.
**Save error.** A filing cannot be saved if one or more fields contain an invalid value. An on-screen message will identify the field(s) that must be corrected before the filing can be saved.

![Form was not saved – data validation error](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.

**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.

**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.

**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. 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 filing.

**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.

**Address Verification and Standardization.** IFILE validates the U.S. Mailing Addresses 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. The address verification for U.S. mailing addresses occurs automatically in IFILE after clicking Save or Save and Close. 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.
### 3.6 Error Messages

#### Add Attachment (errors)

During the *Add Attachment* process for Form 5500 Series filings, EFAST2 will perform several checks and may display an error message.

<table>
<thead>
<tr>
<th>Error</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attachment Type is required.</td>
<td>You must select an Attachment Type from the drop-down menu.</td>
</tr>
<tr>
<td>Attachment File is required.</td>
<td>You must select a PDF or TXT file from your local computer to attach to the filing.</td>
</tr>
<tr>
<td>The file you attempted to attach is not a valid format or may be password protected or encrypted. Please try again.</td>
<td>Files that are password protected or encrypted cannot be attached in IFILE. Remove the password protection or encryption, or recreate the attachment file again using software or printing and scanning the attachment as a new PDF that does not contain password protection or encryption. 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.</td>
</tr>
<tr>
<td>Only one Accountant’s Opinion may exist for a filing. Please try again.</td>
<td>An Accountant’s Opinion has already been added. Supporting financial information must be added as another Attachment Type. If the Accountant’s Opinion needs to be replaced, exit the Add Attachment process to return to the Filing Menu. From the Filing Menu, select the attachment that was previously added and click Delete.</td>
</tr>
<tr>
<td>The file you were attempting to attach was not added to your return/report. The file you attempted to attach exceeded the maximum size limit. This error may be the result of a PDF attachment scanned as an image at a high resolution. Please correct the problem and attempt to attach a smaller size file. If you need assistance resolving this problem, refer to the EFAST2 FAQ or contact the EFAST2 helpdesk at 866-463-3278.</td>
<td>The maximum file size is 60 MB encoded (about 44.3 MB decoded). Reduce the file size by optimizing or splitting into smaller parts.</td>
</tr>
</tbody>
</table>

**Table 3. Add Attachment Errors**

#### 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.

<table>
<thead>
<tr>
<th>Error</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>The file you have selected is an invalid file type.</td>
<td>Only XML file type can be imported into IFILE. PDF and other file types are not allowed.</td>
</tr>
<tr>
<td>The file you have selected is an invalid XML file.</td>
<td>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.</td>
</tr>
</tbody>
</table>

**Table 4. Import Errors**
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.

<table>
<thead>
<tr>
<th>Error</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>The signature information doesn’t match what we have on file for your User ID. Please double-check your entries and try again.</td>
<td>The PIN is incorrect and does not match the User ID. Return to the Filing Summary page to view the PIN, if necessary.</td>
</tr>
<tr>
<td>Please check the User ID entered. It doesn’t match with the user logged in.</td>
<td>The User ID is not the same as the user who is logged in. Return to the Filing Summary page and then to the User Profile page to view the User ID, if necessary.</td>
</tr>
<tr>
<td>PIN is required.</td>
<td>The PIN field cannot be left blank.</td>
</tr>
<tr>
<td>You must check at least one role.</td>
<td>At least one signing role must be selected.</td>
</tr>
<tr>
<td>Invalid length for PIN.</td>
<td>The valid PIN length is 4 numeric digits. Entering fewer digits will result in the error. In addition, a web browser that may auto-populate the PIN field based on a saved PIN or Password from another page may result in the error.</td>
</tr>
<tr>
<td>You must enter at least one manually signed name and date when the Service Provider using E-signature check box is checked.</td>
<td>When using the “Service Provider using E-signature alternative option,” you must enter the name of the plan administrator, plan sponsor, or DFE who manually signed the Form 5500 Series Annual Return/Report, as well as the date that the person manually signed the form.</td>
</tr>
</tbody>
</table>

Table 5. Sign Filing Errors

3.7 System-Generated Emails

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

**EFAST2 Signature Needed**

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

*Message:* You have been asked to sign Form 5500 Series filing "<<filing name>>" by <<filing author name>>. To sign this filing, go to the EFAST2 Website at 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 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 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 <<filing author>> at <<email>>.

**EFAST2 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.
**Message**: Your signature is no longer needed on the `<name of filing>` Form 5500 Series 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 `<filing author>` at `<email>`.

**EFAST2 Filer Notification**
The Filing Author will be sent a notification that the filing is ready to be submitted after the requested signatures are completed.

**Message**: All signatures for “<filing name>” have been completed. Please log into the EFAST2 Website at [www.efast.dol.gov](http://www.efast.dol.gov) and access this filing using the “Ready to Submit” button in the “Filing Submission” section of your Filing Summary page.

**EFAST2 Submission Has Been Processed**
The Filing Author is notified via email when a filing submission is received by the EFAST2 system.

**Message**: We received your Form 5500 Series submission.
You are receiving this email because you were identified as the Transmitter of the submission. You can check the status of your submission, and any problems that our filing system may have identified, using any of the following methods:

1. Refer to the software you used to send the submission or instructions from your provider.
2. Login to the EFAST2 website at [https://www.efast.dol.gov](https://www.efast.dol.gov) by entering your EFAST2-issued user ID and your password. After logging in, click Submissions to view the filing status. Then, click the Filing Status to see a list of identified problems.
3. Call the EFAST2 Help Line at 1-866-GO-EFAST (1-866-463-3278). You must enter the plan year, EIN, and plan number to verify receipt through the automated voice response system. Note that this method will not specify system-identified problems.

If you are unable to eliminate system-identified problem(s) with your filing or if you believe that you are receiving the message in error, call the EFAST2 Help Line at 1-866-GO-EFAST (1-866-463-3278) or contact your service provider. The EFAST2 Help Line hours of operation are 8:00 a.m. to 8:00 p.m., Eastern Time, Monday through Friday, except for Federal holidays other than Columbus Day.

Please be aware that even after your filing has been processed by the EFAST2 automated system, it is subject to additional reviews by the DOL, IRS, and/or PBGC. Based upon those reviews, your filing may require correction or amendment and be subject to rejection and the assessment of penalties.

The submission we received is listed below for reference:

{Acknowledgement ID}/[Plan Name]   {EIN}/[PN]   Plan Year End Date

Thank you,
The U.S. Department of Labor

This is an EFAST2 system-generated email. No reply is necessary.
## 3.8 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 / 5500-EZ</td>
<td>Signature and Date</td>
<td>Manually signed Form 5500, 5500-SF, or 5500-EZ under e-signature option for service providers. See “Signature and Date” section of the Form 5500 Series 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>AccountantOpinion</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>ActiveParticipData</td>
<td>Schedule SB</td>
<td>Line 26</td>
<td>Active Participant Data</td>
</tr>
<tr>
<td>ActrAssmptnMthds</td>
<td>Schedule MB</td>
<td>Line 6</td>
<td>Actuarial Assumption Methods</td>
</tr>
<tr>
<td>ActrAssmptnMthds</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>ActuaryStatement</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>SchSBNonPrescribedActrAssmpntn</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>SchMBActrlTotWithdrawalLiab</td>
<td>Schedule MB</td>
<td>Line 3(d)</td>
<td>Withdrawal Liability Amount</td>
</tr>
<tr>
<td>SchMBActrlILLustration</td>
<td>Schedule MB</td>
<td>Line 4b</td>
<td>Illustration Supporting Actuarial Certification of Status</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>SchMBJustificationChgActrAssmpntn</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>PlanAtRisk</td>
<td>Schedule SB</td>
<td>Line 4</td>
<td>Plan at Risk</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>ReasonableCauseLate</td>
<td>Form 5500 / 5500-SF / 5500-EZ</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>SchMBReorgStatusExpln</td>
<td>Schedule MB Line 5</td>
<td>Reorganization Status Explanation (2013-2015 only)</td>
<td></td>
</tr>
<tr>
<td>SchMBReorgStatusWorksheet</td>
<td>Schedule MB Line 5</td>
<td>Reorganization Status Worksheet (2013-2015 only)</td>
<td></td>
</tr>
<tr>
<td>SchIWAiverIQPA</td>
<td>Schedule I Line 4k</td>
<td>2520.104-50 Statement</td>
<td></td>
</tr>
<tr>
<td>SchSBAmortzBases</td>
<td>Schedule SB Line 32</td>
<td>Schedule of Amortization Bases</td>
<td></td>
</tr>
<tr>
<td>SchAssetsHeld</td>
<td>Schedule H Line 4i</td>
<td>Schedule of Assets (Held at End of Year)</td>
<td></td>
</tr>
<tr>
<td>SchMBFndgStndAcntBases</td>
<td>Schedule MB Lines 9c / 9h</td>
<td>Schedule of Funding Standard Account Bases</td>
<td></td>
</tr>
<tr>
<td>FivePrcntTrans</td>
<td>Schedule H Line 4j</td>
<td>Schedule of Reportable Transactions</td>
<td></td>
</tr>
<tr>
<td>SchRRehabPlan</td>
<td>Schedule R Part V</td>
<td>Schedule R Rehabilitation Plan</td>
<td></td>
</tr>
<tr>
<td>SchRInactiveParticipantInfo</td>
<td>Schedule R Lines 14a, 14b, 14c</td>
<td>Schedule R Inactive Participant Information</td>
<td></td>
</tr>
<tr>
<td>MBSBActuarySignature</td>
<td>Schedule MB Statement by Enrolled Actuary</td>
<td>Signed Schedule MB. See “Statement by Enrolled Actuary” section of the Form 5500 Schedule MB Instructions for additional information.</td>
<td></td>
</tr>
<tr>
<td>MBSBActuarySignature</td>
<td>Schedule SB Statement by Enrolled Actuary</td>
<td>Signed Schedule SB. See “Statement by Enrolled Actuary” section of the Form 5500 Schedule SB Instructions for additional information.</td>
<td></td>
</tr>
<tr>
<td>OtherAttachment</td>
<td>Form 5500 Line E</td>
<td>The first year Schedule SB attachment for a plan retroactively adopted pursuant to SECURE Act 201</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Form 5500-SF Line D</td>
<td>The first year Schedule SB attachment for a plan retroactively adopted pursuant to SECURE Act 201</td>
<td></td>
</tr>
<tr>
<td>Schedule A</td>
<td>Line 6a</td>
<td>Statement of Basis of Premium Rates</td>
<td></td>
</tr>
<tr>
<td>Schedule C</td>
<td>Part III</td>
<td>Termination Information on Accountants and Enrolled Actuaries</td>
<td></td>
</tr>
<tr>
<td>Schedule G</td>
<td>Part I</td>
<td>Overdue Loan Explanation</td>
<td></td>
</tr>
<tr>
<td>Schedule G</td>
<td>Part II</td>
<td>Overdue Lease Explanation</td>
<td></td>
</tr>
<tr>
<td>Schedule H</td>
<td>Line 3d(2)</td>
<td>IQPA Deferral Explanation</td>
<td></td>
</tr>
<tr>
<td>Schedule H</td>
<td>Line 4a</td>
<td>Delinquent Participant Contributions</td>
<td></td>
</tr>
<tr>
<td>Schedule H</td>
<td>Line 4i</td>
<td>Schedule of Assets (Acquired and Disposed Of Within Year)</td>
<td></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></td>
<td>Schedule I</td>
<td>Line 4a</td>
<td>Delinquent Participant Contributions</td>
</tr>
<tr>
<td></td>
<td>Schedule MB</td>
<td>Line 4c</td>
<td>Progress Under Funding Improvement or Rehabilitation Plan</td>
</tr>
<tr>
<td></td>
<td>Schedule MB</td>
<td>Lines 4d/4e</td>
<td>Description of Benefit Reduction Due to Suspension or Partition</td>
</tr>
<tr>
<td></td>
<td>Schedule MB</td>
<td>Line 4f</td>
<td>Cash Flow Projections (2018 and later forms)</td>
</tr>
<tr>
<td></td>
<td>Schedule MB</td>
<td>Line 6g</td>
<td>Estimated Investment Return on Actuarial Value of Assets</td>
</tr>
<tr>
<td></td>
<td>Schedule MB</td>
<td>Line 6h</td>
<td>Estimated Investment Return on Current Value of Assets</td>
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<tr>
<td></td>
<td>Schedule MB</td>
<td>Line 8b(1)</td>
<td>Projection of Expected Benefit Payments</td>
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<tr>
<td></td>
<td>Schedule MB</td>
<td>Line 9f</td>
<td>Actuarial Prior Year Credit Funding Deficiency</td>
</tr>
<tr>
<td></td>
<td>Schedule R</td>
<td>Line 13d</td>
<td>Collective Bargaining Agreement</td>
</tr>
<tr>
<td></td>
<td>Schedule R</td>
<td>Line 13e</td>
<td>Contribution Rate Information</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line E</td>
<td>Information for Each Individual Employer</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 7</td>
<td>Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding Balance</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 8</td>
<td>Late Quarterly Installments</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 9</td>
<td>Explanation of Credit Balance Discrepancy</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 15</td>
<td>Reconciliation of AFTAP Calculation</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 19</td>
<td>Discounted Employer Contributions</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 20c</td>
<td>Liquidity Requirement Certification</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 22</td>
<td>Weighted Average Retirement Age</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 23</td>
<td>Information on Use of Multiple Mortality Tables</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 27</td>
<td>Delayed Funding Rules Relief</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 27</td>
<td>Pre-PPA Funding Rules</td>
</tr>
<tr>
<td></td>
<td>Schedule SB</td>
<td>Line 27</td>
<td>Actuarial Information for CSEC Plans</td>
</tr>
</tbody>
</table>

Table 6. Attachment Type Code List
3.9 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 for Form 5500 Series filings to ensure that individual 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:

<table>
<thead>
<tr>
<th>Employer Identification Number (EIN)</th>
<th>Plan Feature Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plan Number (PN)</td>
<td>Plan Feature Codes</td>
</tr>
<tr>
<td>Plan Name</td>
<td>Beginning of Year / End of Year Total Participants</td>
</tr>
<tr>
<td>Plan Sponsor’s Zip or Postal Code</td>
<td>Beginning of Year / End of Year Total Assets</td>
</tr>
</tbody>
</table>

The EFAST2 system also checks for filings that may be submitted for two different plans using the same EIN and Plan Number, and for filings that may mistakenly be marked “first return/report” when a filing with the same EIN and Plan Number already exists on an earlier filing.

Duplicate Filing Identification

Filers sometimes erroneously submit more than one copy of their Form 5500 Series 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 Ending dates 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 Series filing. 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:

<table>
<thead>
<tr>
<th>Form Year</th>
<th>Plan Number (PN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer Identification Number (EIN)</td>
<td>Plan Year End Date</td>
</tr>
</tbody>
</table>
Chapter 4. Resources

4.1 Online Instructions

A variety of guides and resources are available to help EFAST2 users. The resources include the IFILE Quick Start Guide and the Guide for Filers and Service Providers. The resources are available on pages in the Help menu, or at https://www.efast.dol.gov/fip/publications.html.

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


4.2 Customer Support

Assistance is available for filers by telephone, email, and web-form.

- Live Customer Service: 866-463-3278 or 866-GOEFAST
- Email: support@efast.dol.gov

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:

- New Year’s Day
- Birthday of Martin Luther King, Jr.
- President’s Day
- Memorial Day
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving Day
- Christmas Day
# Appendix A. Acronyms and Abbreviations

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<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>Hypertext 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>
</tr>
</tbody>
</table>
Appendix B. Signature Agreements

Below is the signature agreement that must be accepted to provide an EFAST2 electronic signature for a Form 5500 Series and Form PR filings in IFILE on the efast.dol.gov website:

For plan administrators, plan sponsors, or DFEs electronically signing:

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:

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 Series filing 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.

In addition to the signature agreement above, the Form PR signature process (step 2) includes the following signature affidavit:

I hereby acknowledge that the pooled plan provider will serve as the named fiduciary and plan administrator of its pooled employer plans. I also declare under penalties of perjury that I have examined this registration and to the best of my knowledge and belief, it is true, correct, and complete.
Appendix C.   IFILE Workflow – Quick References

The pages below are quick references for EFAST2 IFILE Workflow and other functions.
IFILE (5500 SERIES): CREATE A FILING

Create a new Form 5500 Series Annual Return/Report:

1. On the Filing Summary page, click Create a Filing. If Create a Filing is not available, go to Your Account, click Profile & PIN, and use Change Profile to add Filing Author as a user type.

2. On the Form Selection page, click “I know which form I want to complete.” Or, choose the option to help determine the correct form to complete.

3. Select a Form Year and Type, and enter a Filing Name. The filing name identifies the filing as it is in progress. The name can be anything (up to 30 characters), as long as the name does not already exist on another un-submitted filing in the filing list. This filing name will not be transmitted with the filing data or retained once the filing has been submitted.

4. After entering a filing name, click Create. The first page of the selected form is displayed. 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.

5. Forms and schedules are displayed in separate parts. Use check boxes, select answers from drop-down menus, and enter data in the available fields. Click the tabs to go to another part of the form.

6. You can save between parts by clicking Save. If you are logged out after 15 minutes of inactivity, you will lose data that was entered since the last successful save.

7. Click Save and Close to return to the Filing Menu page.

8. The Filing Menu page includes other functions related to completing a filing, including: Create a Schedule; Add Attachments; Validate; Add Signer; Sign; Submit (available only after the filing is signed). If necessary, choose an existing Form or Schedule and click Open to continue working.

9. Click Close to return to the Filing Summary page.

Continue working with a saved filing:

1. On the Filing Summary page, click Saved Filings.

2. On the Filing List page, click the name of the filing to open.

3. The Filing Menu page provides options to open an existing form or schedule, add schedules and attachments, validate to check for errors, and add signers and/or sign the filing. The Submit option is only available after the filing is signed.

4. After working on the saved filing, click Close to return to the Filing Summary page. If necessary, click Delete to delete the entire filing, including the form, schedules, and attachments (if any).

ADDITIONAL RESOURCES: Electronic Filing FAQs, Form 5500 Instructions
IFILE (5500 SERIES): SCHEDULES

Create a schedule:

1. On the Filing Menu page, select one of the Available Schedules and then click Create.

2. The first page of the selected schedule will be displayed, including basic plan information that is entered automatically from the parent form.
   Forms and schedules are displayed in separate parts. Use check boxes, select answers from drop-down menus, and enter data in the available fields. Click the tabs to go to another part of the form.

3. You can save between parts by clicking Save. If you are logged out after 15 minutes of inactivity, you will lose data that was entered since the last successful save.
   The form does not need to be completed at one time. You may save or close the form, even if no information has been entered, and can return to the saved form at your convenience.

4. Click Save and Close to return to the Filing Menu page.

5. The Forms and Schedules section will display the form and schedules that have been created or imported as part of the filing. The schedule you created will no longer be listed as an Available Schedule (except for Schedule A, which can occur more than once).
   To review or edit the schedule, select the schedule and click Open.

Import a schedule:

1. On the Filing Menu page, select one of the Available Schedules and then click Import.

2. On the Import Schedule page, click Browse or Choose File.

3. Choose the file to import by selecting the file location (e.g., Desktop) and XML file, and then click Open.

4. After selecting the file, click Import Schedule.

5. If the selected file is valid, the contents of the XML file will imported into the existing saved filing.
   The Forms and Schedules section will display the form and schedules that have been created or imported as part of the filing. The schedule you imported will no longer be listed as an Available Schedule (except for Schedule A, which can occur more than once).
   To review or edit the schedule, select the schedule and click Open.
IFILE (5500 SERIES): ATTACHMENTS

1. On the Filing Menu page, click Add Attachments.

2. On the Add Attachments page, select an Attachment Type from the drop-down menu that corresponds to the file to attach.

3. Click Browse or Choose File to locate a file from your computer.

4. Choose the file to attach by selecting the file location (e.g., Desktop) and PDF or plain text (TXT) file (e.g., Notepad), and then click Open.

5. Click Add Attachment to complete the attachment process. Once the file is attached, it will be listed in the Attachments section of the Filing Menu page. See below for error troubleshooting.

6. After adding an attachment, select an attachment from the list on the Filing Menu page to View or Delete, if necessary.

---

**PDF Files.** Portable Document Format files may be created with a scanner or using software such as Adobe or Word that can save as a “PDF” file. PDF files cannot be encrypted or password protected.

The Accountant’s Opinion, signed Schedule MB/SB, and E-Signature Alternative attachments must be in PDF file format.

All other attachments may be either a PDF or plain text (TXT) file.

**Plain Text (TXT) Files.** Examples of plain text (TXT) files are documents created in software such as Notepad or Word and saved as a “TXT” file.

---

**Error Troubleshooting**

**Error: The file you attempted to attach is not a valid format or may be password protected or encrypted.**

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 PDF or plain text (TXT) file.

PDF files cannot be encrypted or password protected. See FAQ 27a.

The attachment file name cannot exceed 65 characters.

**Error: Only one Accountant’s Opinion may exist for a filing.**

Only one Accountant’s Opinion can be included with a filing. Other attachment types may have multiple attachments. See FAQ 24 and 24a.

**Error: The file you attempted to attach exceeded the maximum size limit.**

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.
**IFILE (5500 SERIES): VALIDATE TO CHECK FOR ERRORS**

1. On the **Filing Menu** page, click **Validate**.

2. A separate **Validate – In Progress Filing Errors** window will display the error(s) and/or warning(s), if any were identified by the system. The window can remain open while you attempt to fix the errors.

3. Click **Close this window** to close the error report window.

---

**Error Troubleshooting**

**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.

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

---

**TIP:** IFILE also validates filings automatically during the signing and submission steps. Uncorrected errors or warnings identified during the **Validate** process will also be identified during the Sign and Submit process.

---

**Other Actions:**

**View PDF:** On the **Filing Menu** page, click **View PDF** from the row of buttons at the top of the page (for a PDF of the filing including schedules and attachments), or click **View** next to the selected form, schedule, or attachment.

**Export XML file:** On the **Filing Menu** page, click **Export** from the row of buttons at the top of the page. XML files can be saved, imported into another software program, or sent to another user.

**Open or save the file:** Depending on the browser, 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 browser window.
**IFILE (5500 SERIES): ADD SIGNER**

**Add signer**

1. On the **Filing Menu** page, click **Add Signers** to add a signer other than yourself.

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

   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.

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

4. Click **Done** to return to the **Filing Menu** page. The ability to add attachments, export, and validate are disabled after adding a signer. Click **Enable Edit** to continue working on the filing, if necessary.

**Delete signer**

Return to the **Add a Signer** page and click **Delete** to delete a signer.

**View signer**

Return to the **Add a Signer** page. If the filing has been electronically signed, the **Signed As** column will display the role(s) selected by the signer.

**Sign the filing**

On the Filing Menu page, click **Sign** to begin the 3-step signature process.

   - Step 1 of 3 – Automatic Validation.
   - Step 2 of 3 – Signature Agreement.
   - Step 3 of 3 – Apply Signature. Enter your User ID and PIN, and select the applicable signer role(s).

Once signed, return to the **Filing Menu** page and click **Submit**.

Once submitted, return to the **Filing Summary** page and click **Submissions** to check the filing status.

**If necessary, prior to submission: How to enable a signed filing for further editing**

Once a signer has been added to a filing, the filing is locked from editing because the signing process has been started. The **Enable Edit** function removes all signers or signatures added to the filing so that the filing can be edited. 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.
IFILE (5500 SERIES): SIGN A FILING

1. Go to https://www.efast.dol.gov and click Login from the main menu. Enter your EFAST2 User ID and Password. If you need help logging in, use the Forgot User ID and/or Forgot Password links.

2. On the Filing Summary page, click View Your PIN (if necessary).

3. On the Filing Summary page, scroll down to the Signatures section and click Provide Signature.

4. On the Filing List page, click the name of the filing you need to sign.

5. Click View PDF to open the filing for review.
   - Prior to submitting the filing, the PDF will not reflect a signed filing. After the filing is submitted, a PDF of the filing from the Submissions or Filing Search pages will reflect a signed filing.

6. Click Sign to begin the 3-step signature process:

   - Sign – Validate Filing (Step 1 of 3). A pop-up window displays the plan and sponsor name, EIN (employer identification number), PN (plan number), and plan year begin and end dates. The filing is automatically validated to check for errors and warnings.
     - If no errors or warnings are identified, click Sign to continue.
     - If errors or warnings are identified, click Sign with Errors to continue, or click Cancel Signing to return to the filing menu page. Contact the preparer if necessary.

   - Sign – Signature Agreement (Step 2 of 3). Read, check the box, and click Accept Agreement.

   - Sign – Apply Signature (Step 3 of 3). Enter your User ID and 4-digit PIN, and select the applicable signing role(s). Filings must contain a Plan Administrator signature. If you are both the Plan Sponsor and Plan Administrator, check both boxes. Click Sign to continue.

7. Sign – Confirmation. Your signature has been successfully added to the filing. The filing is not yet submitted. Click Go to Filing Menu to continue.

8. If the Submit option is not available on the Filing Menu page, click Close to return to the Filing Summary page.

9. The person who requested your signature must submit the filing. When no further action is necessary, click Logout.

Once the filing is submitted, check the status and access a PDF of the filing by clicking Submissions from the menu.
IFILE (5500 SERIES): **Submit a Filing**

1. On the EFAST2 website, click *Ready to Submit* from the *Filing Summary* page.

2. On the *Filing List* page, click the name of the filing to submit.

3. Click *Submit*.

4. If the filing is processable and has no errors or warnings, a pop-up window displays the Acknowledgment ID (AckID) for the filing. If the submission failed, or if the filing has errors or warnings, see *Error Troubleshooting* below.

   Click *Close* to return to the *Filing Summary* page.

5. From the *Filing Summary* page, click *Submissions* from the navigation menu to check the filing status.

**Error Troubleshooting**

*In Progress Filing Errors.* If the filing is processable but contains possible errors, the *In Progress Filing Errors* page will list the errors or warnings.

If corrections are necessary, click *Return to Filing* to enable editing.

You may submit the filing without correcting the errors at this time by clicking *Submit*. If you choose to submit without correcting the problems, you may be required to submit an amendment to the filing.

*Submission Failed.* If the filing cannot be processed, the submission will fail. You must enable the filing for editing and then use the *Validate* function to find and correct the errors. Once corrected, the filing must be signed and submitted.

**If necessary, prior to submission: How to enable a signed filing for further editing**

Once a signer has been added to a filing, the filing is locked from editing because the signing process has been started. The *Enable Edit* function removes all signers or signatures added to the filing so that the filing can be edited. 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.
CHECK STATUS OF A SUBMITTED FILING (5500 SERIES)

1. From the **Filing Summary** page, click **5500 Series Submissions** to check the filing status. A filing status is displayed for each filing that was submitted to EFAST2 successfully.

2. To view the list of filing errors, click the **Status** link. A pop-up window will display a list of errors. The number of errors is indicated as "Problems Found."

   If the **FILING_RECEIVED** status is not a clickable link, it means that EFAST2 found no errors or warnings.

Filing Errors and Warnings

EFAST2 filing errors are categorized by severity. The overall filing status correlates to the highest severity in the filing errors list. For each error found, an error code is given, along with a brief description of the error.

Filing error severity includes: Warning, Error, Stop, and Unprocessable.

Filing Status

**Filing Received**

Click the **FILING_RECEIVED** status link to view the possible error(s) in the filing, the highest severity being "WARNING." If corrections are warranted, they should be made, and the corrected filing should be resubmitted in its entirety as an amended filing.

If the FILING_RECEIVED status is not a link that can be clicked, it means that EFAST2 found no errors or warnings. There is no status beyond FILING_RECEIVED in the EFAST2 system.

**Filing Error**

Click the **FILING_ERROR** status link to view a list of errors or warnings, the highest severity being "ERROR." Multiple errors and/or warnings may have been found when the filing status is FILING_ERROR.

Filings with a status of FILING_ERROR must be corrected through an amended filing.

**Processing Stopped**

Click the **PROCESSING_STOPPED** status link to view the error. When an error is found with the severity of "STOP" (such as a signature error), the EFAST2 system stops checking for other possible errors. Resolving the error causing the PROCESSING_STOPPED status may not resolve other errors.

Filings with a status of PROCESSING_STOPPED must be corrected through an amended filing.

**Filing Unprocessable**

A filing that is unprocessable error could not be read by the EFAST2 system and is not considered accepted by the Government. The filing must be corrected and resubmitted.

For unprocessable filings, the plan name field is blank and the Amend and Replicate functions are not available.

After being received by the EFAST2 system, filings are subject to further detailed review by DOL, IRS, and/or PBGC.
AMEND A SUBMITTED FILING TO CORRECT ERRORS (5500 SERIES)

1. From the **Filing Summary** page, click **5500 Series Submissions**.

2. Click **Amend** next to the filing to be amended.
   - Enter a **Filing Name**. The filing name identifies the filing as it is in progress. The name can be anything (up to 30 characters), as long as the name does not already exist on another un-submitted filing in the filing list. This filing name will not be transmitted with the filing data or retained once the filing has been submitted.

3. Click **Continue** to create an amended filing that is automatically linked to the previous filing.

4. The **Filing Menu** page will list the components of the amended filing that were created from the previous filing. Select a form or schedule and click **Open** to add or edit information on the amended filing.
   - Amended filings for an **active form year** (i.e., current or recent form year) will be created on the same form year and will include an exact copy of the previous filing, including schedules and/or attachments (if any).
   - Amended filings for an **inactive form year** will be created on the current form year and will include only the parent form with basic demographic information from the previous filing. Additional information, schedules, and/or attachments must be added as necessary.
   - The Amended box will be check marked automatically.

5. **Save and Close** changes made to the form or schedules. Add or remove schedules and/or attachments, if necessary. After corrections are made, **Validate** to check for errors, and proceed with the **Sign** and **Submit** steps.
**IMPORT A FILING RECEIVED FROM OTHER SOFTWARE (5500 SERIES)**

1. On the **Filing Summary** page, **Import a Filing**.
   If the option for **Import a Filing** is not available, go to **Your Account**, click **Profile & PIN**, and use **Change Profile** to add **Filing Author** as a user type.

2. Select a **Form Year**.

3. Enter a **Filing Name** (up to 30 characters).
   The filing name identifies the filing as it is in progress. The name can be anything (up to 30 characters), as long as the name does not already exist on another un-submitted filing in the filing list. This filing name will not be transmitted with the filing data or retained once the filing has been submitted.

4. Click **Browse** or **Choose File** to locate a file from your computer.
   Go to the file location (e.g., Desktop) and select the XML file to attach, and then click **Open**.

5. Click **Import Filing**.

6. The XML filing components are imported into IFILE. The Filing menu page will display the imported components in the **Forms and Schedules** and **Attachments** sections.

7. Only the data contained in the XML file will be imported into the forms and schedules. If information needs to be added or changed, select the form or schedule and then click **Open**.

8. **Save and Close** changes made to the form or schedules. Add or remove schedules and/or attachments, if necessary. After importing the filing and making changes (if necessary), **Validate** to check for errors, and proceed with the **Sign** and **Submit** steps.

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**XML Files.** Extensible Markup Language (XML) files are data files that may be created using IFILE or an EFAST2-approved third-party website or software.

Only valid XML files can be imported into IFILE.

PDF files cannot be converted or renamed as XML files to be imported into IFILE.

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**Error Troubleshooting**

Error: **The file you have selected is an invalid file type.**
An attempt to import a file other than an XML file will result in an error for invalid file type.

Error: **The file you have selected is an 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.
COPY AN EXISTING FILING FOR THE NEXT YEAR (5500 SERIES)

1. From the Filing Summary page, click 5500 Series Submissions (to copy a submitted filing) or Saved Filings (to copy an in-progress filing).

2. Click Replicate next to the filing to be copied. This function is not available for inactive form years.

3. Enter a Filing Name. The filing name identifies the filing as it is in progress. The name can be anything (up to 30 characters), as long as the name does not already exist on another un-submitted filing in the filing list. This filing name will not be transmitted with the filing data or retained once the filing has been submitted.

4. Choose to copy for the same year or for the next year. Filings cannot be copies for the next year until the next year’s forms become available.

5. Click Continue.

6. The Filing Menu page will list the form, schedules, and attachments that could be copied. Select the form (or schedule, if any) to Open and update.
   - Copied filings for the same form year will include an exact copy of the previous filing, including schedules and/or attachments (if any).
   - Copied filings for the next form year will include only the parent form with basic demographic information from the previous filing. Additional information, schedules, and/or attachments must be added as necessary.

7. Save and Close changes made to the form or schedules. Add schedules and/or attachments, if necessary. After completing the filing, Validate to check for errors, and proceed with the Sign and Submit steps.
CREATE A SEPARATE SCHEDULE WITHOUT A FILING (5500 SERIES)

A Schedule Author may create one or more schedules independent of a Form 5500 Series filing. The schedule can be saved as a PDF to retain with filing records, or can be exported and sent to another user to import into an existing filing.

For most schedules, the Plan Name, Sponsor Name, EIN, and Plan Number cannot be manually entered when the schedule is created separately from a Form 5500 Series filing. These fields will be populated once the schedule is imported to an in-progress filing.

1. From the Filing Summary page, click Create a Schedule.
   
   If the option for Create a Schedule is not available, go to User Profile and click Change Profile to add Schedule Author as a user type.

2. On the Create a Schedule page, select a Plan Year from the drop-down menu, and enter a Filing Name (up to 30 characters).
   
   The filing name identifies the schedule or schedule package as it is in progress. The name can be anything (up to 30 characters), as long as the name does not already exist on another un-submitted filing or schedule in the filing list. The name does not necessarily correspond to the filing name to which the schedule will be imported. The name will not be transmitted with the filing data.

3. On the Filing Menu page, select a schedule from the list of Available Schedules, and then click Create.

4. A blank schedule will open. After filling out the schedule, click Save and Close to return to the Filing Menu page.

5. After saving and closing the schedule, the schedule will be listed in the Schedules section.

6. Select the schedule and click Open (to continue working), View PDF (to open or save a PDF of the schedule), or Export (to create an XML file of the schedule).
   
   To delete the schedule entirely from the list of saved schedules on the Filing List page, click Delete from the button row at the top of the page.