# IFILE USER'S GUIDE

## March 11, 2016

FOR THE

## ERISA Filing Acceptance System 2
## (EFAST2)

# Table of Contents

# Chapter 1. Introduction

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

## 1.1 Overview of the Electronic Filing Program

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

# Chapter 2. Accessing the EFAST2 Website and IFILE

## 2.1 Obtaining Access

Users may obtain a valid User ID via the EFAST2 website by registering in EFAST2. This site is located at www.efast.dol.gov. Detailed information on the registration process can be found in the *EFAST2 Guide for Filers and Service Providers*.

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

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

Within five minutes of the online application being submitted, credentials will be established and an email sent to the user with further instructions to complete their registration. Credentials provided to a user are comprised of the following:

User ID (alpha-character A through W followed by seven numeric-characters)

PIN

> ***NOTE**: EFAST2 User ID and PIN credentials do not expire. A password will expire after ninety (90) days.*

## 2.2 User Types

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

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

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

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

1. **Filing Author:** Filing Authors can use IFILE to complete Form 5500/5500-SF and the accompanying schedules, and submit the filing. Filing Authors can also use the website to check filing status. Filing Authors cannot sign filings unless they also have the Filing Signer role. If you are using EFAST2-approved Third Party software to author your filing rather than IFILE, you do not need to check this box.
2. **Filing Signer**: Filing signers are Plan Administrators, Employers/Plan Sponsors, or Direct Filing Entities who electronically sign the Form 5500/5500-SF. This role should also be selected by plan service providers that have written authorization to file on behalf of the plan administrator under the EFAST2 e-signature option. No other filing-related functions may be performed by selecting this user type alone.
3. **Schedule Author:** Schedule Authors can use IFILE to complete one or more of the schedules that accompany Form 5500/5500-SF. Schedules created by a Schedule Author are not associated with a filing. For a schedule created by a Schedule Author to be used in a filing, the schedule must be exported. This exported file will then be imported by the Filing Author to the correct filing. Schedule Authors cannot initiate, sign, or submit a filing [unless they are also a Filing Author and/or Filing Signer]. If the Filing Author is using EFAST2-approved Third Party software to author your filing rather than IFILE, then you do not need to check this box.
4. **Government User:** Government users may create and submit a filing on behalf of a company. When this is done, it is called a Secured/Substitute Filing. Government users are assigned roles per the EFAST2 COR.

The following table lists major functionality within the EFAST2 web-based filing tool and what user types have access:

| Function | User type |
|---|---|
| Create or update a filing | Filing Author, Government User |
| Create or update a schedule within a filing | Filing Author, Government User |
| Create or update a schedule independent of a filing | Schedule Author |
| Import/Export a filing | Filing Author , Government User |
| Import/Export a schedule | Filing Author, Schedule Author, Government User |
| Validate a filing | Filing Author, Filing Signer |
| Sign a filing | Filing Signer |
| Submit a filing | Filing Author |
| Submit a secured/substitute filing | Government User |

**Table 1. IFILE Function and User Type**

Non-government users may have multiple user types. For example, a user may be a Filing Author as well as a Filing Signer.

## 2.3 Locating the EFAST2 Web-based Filing Tool (IFILE)

To access the EFAST2 internet/web-based filing tool (IFILE), enter the following URL in the address bar of an Internet browser (web browser): **http://www.efast.dol.gov**.

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

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

### 2.3.1 Key Areas on the Welcome Page

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

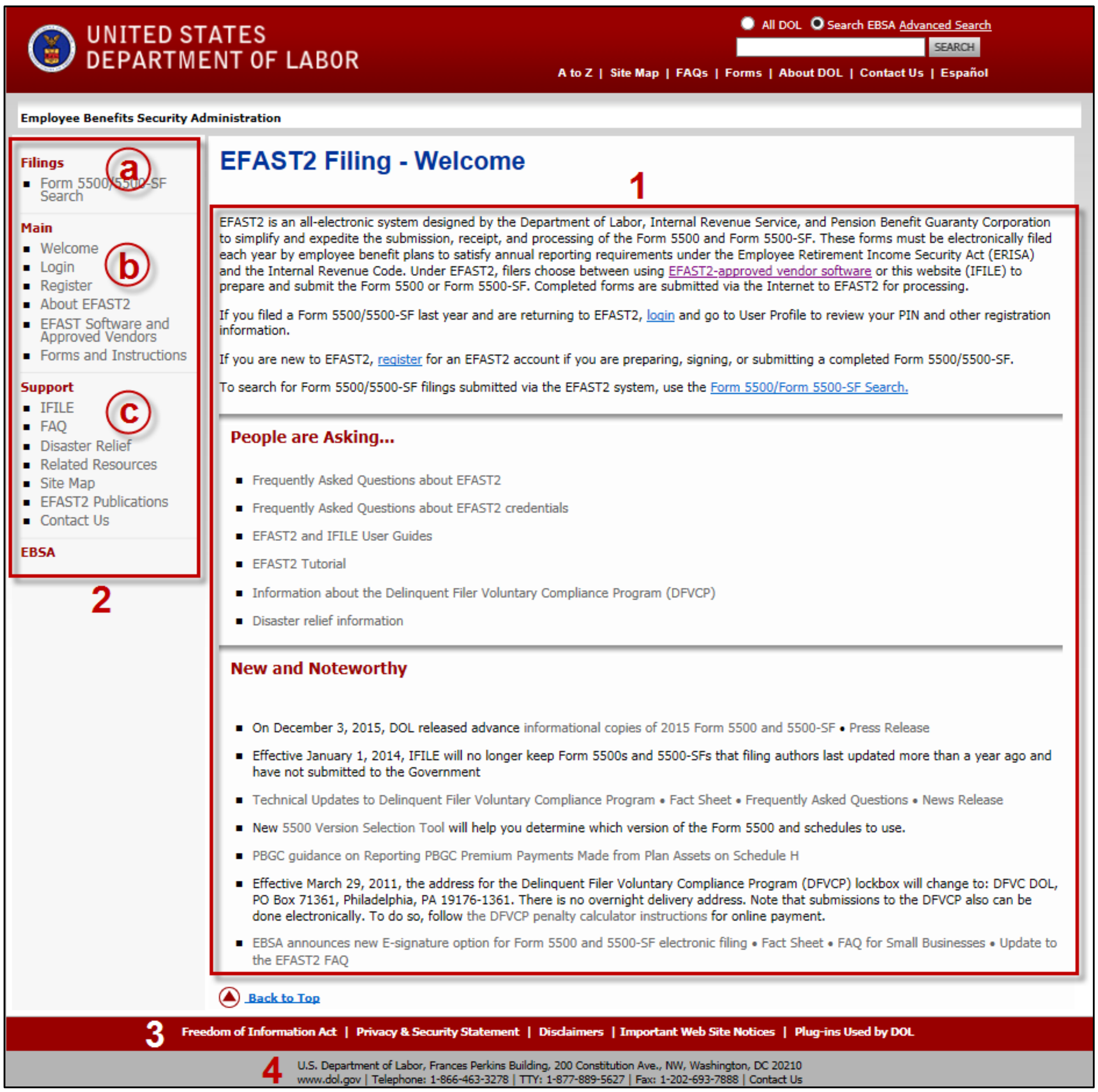



**Figure 1. EFAST2 Welcome Screen**

1. **Main Body:** This is the area where information and functions will primarily be located. Click these links for answers to questions *People are Asking* and for *New and Noteworthy* information.
2. **Navigation Panel:** This is where you will find links to EFAST2 filing functions, registration, and other areas of interest.
    a. **Filings:** Use the *Form 5500/5500-SF Search* link to search for filings that have been submitted and processed by EFAST2. Once logged in, other IFILE-related functions will become available here.
    b. **Main:** Links to administrative functions including the Welcome page (this page), registering as an EFAST2 user, logging into the EFAST2 website, and accessing Form 5500/5500-SF instructions.
    c. **Support:** Links to the IFILE landing page, FAQs, EFAST2 Publications, and other support information, including a link to the Employee Benefits Security Administration (EBSA) website.
3. General Department of Labor site information.
4. Department of Labor contact information.

### 2.3.2 IFILE Landing Page

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

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

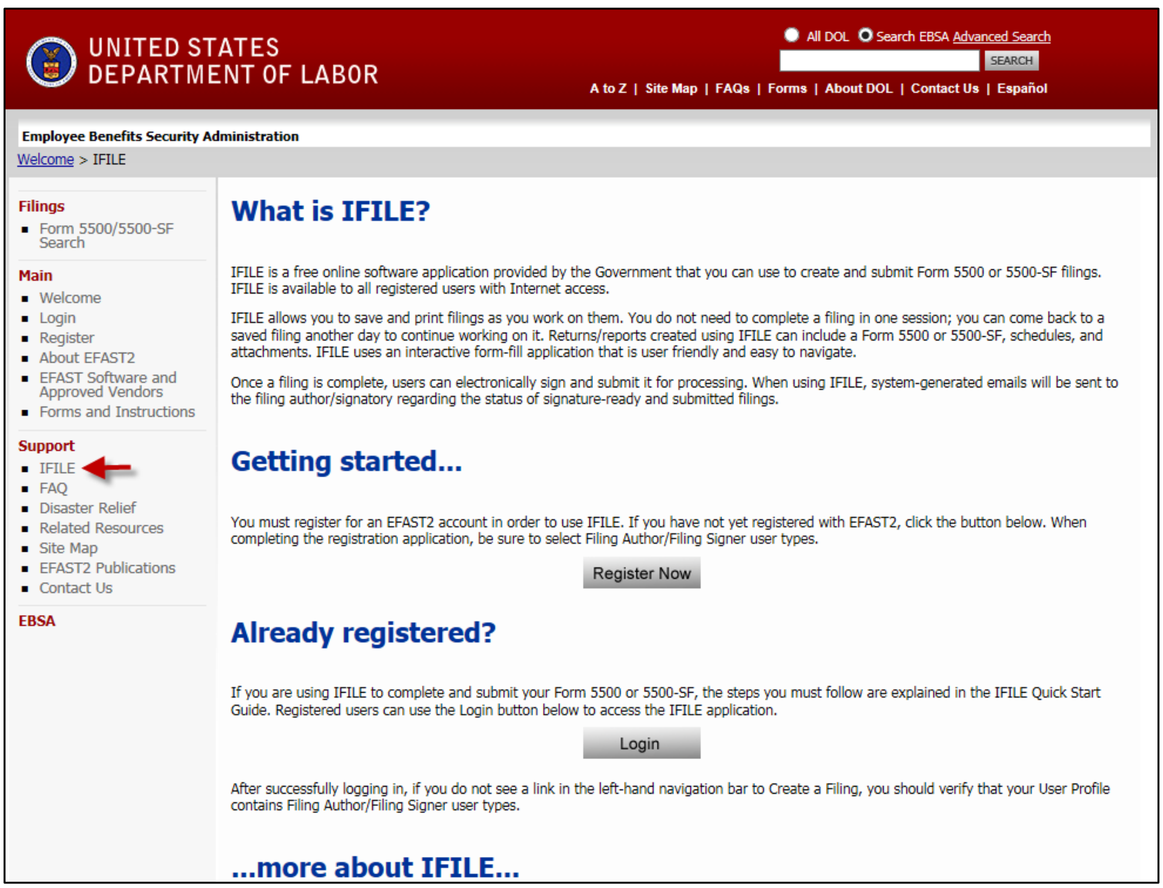



**Figure 2. IFILE Landing Page (user is not logged in)**

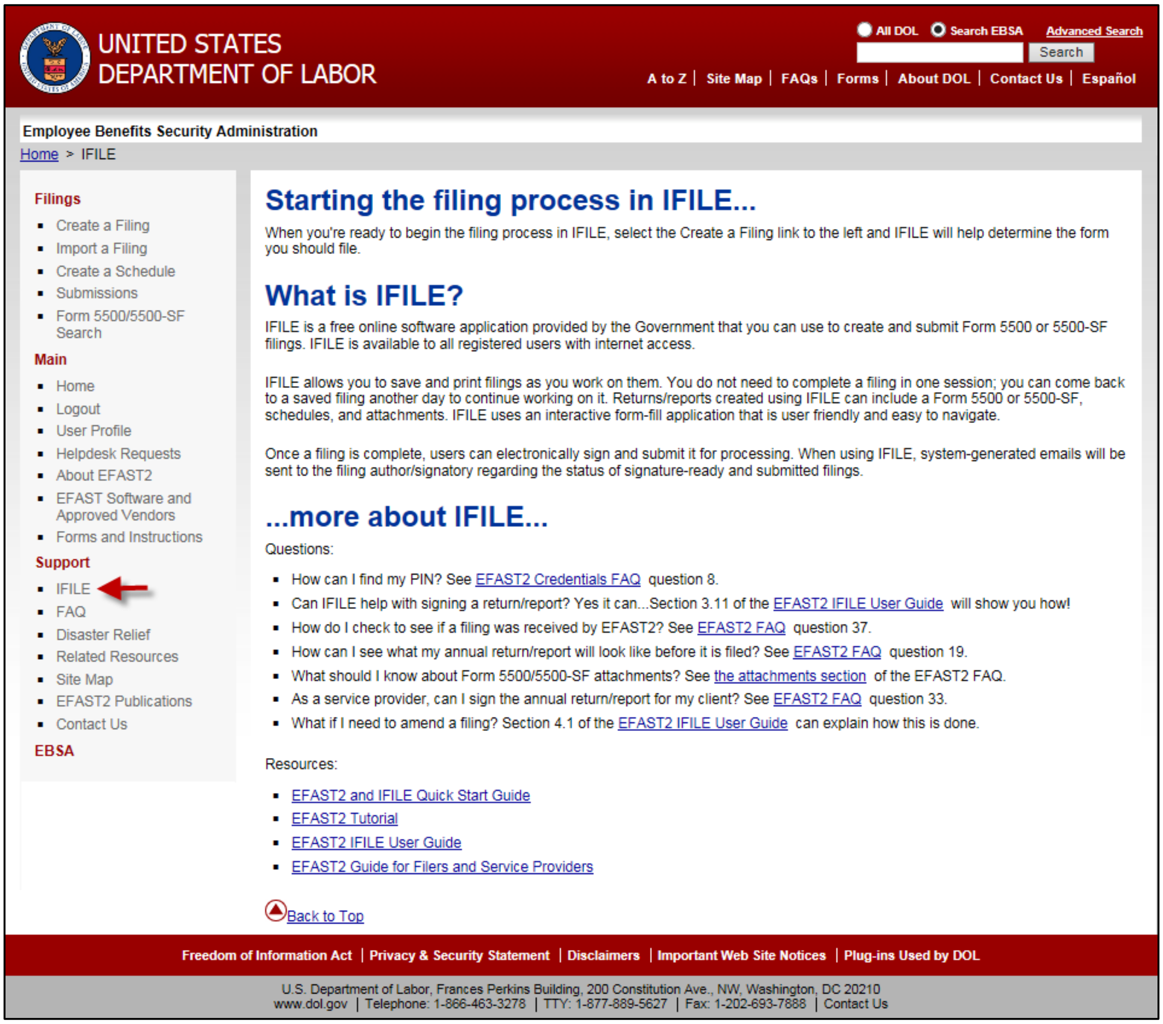



**Figure 3. IFILE Landing Page (user is logged in)**

## 2.4 Logging in to the EFAST2 Website

### 2.4.1 New to EFAST2

If you are new to EFAST2, you must first register before working with filings or schedules. To register, click the *Register* link in the navigation panel on the left. You will be prompted to register as a user. Once registered, return here to continue working in IFILE. (See the *EFAST2 Guide for Filers and Service Providers* for further information regarding EFAST2 registration.)

### 2.4.2 Registered User Login

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

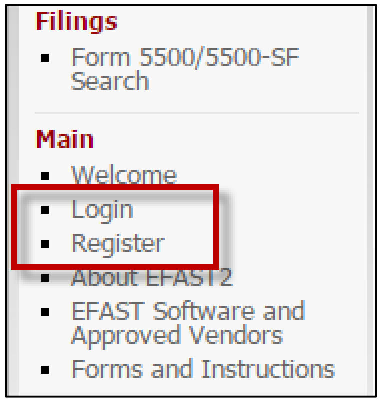



**Figure 4. Login and Register Links**

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

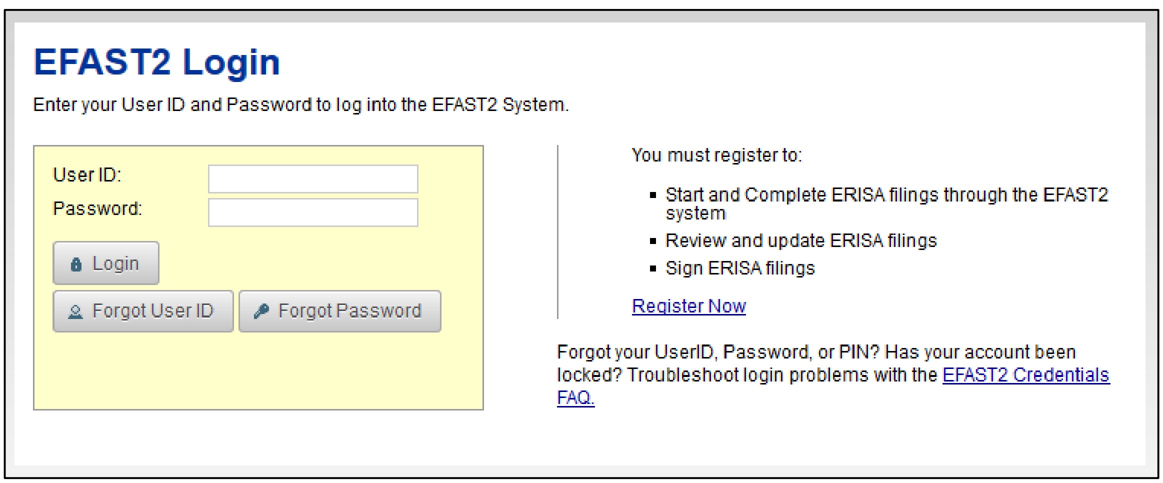



**Figure 5. Login Page**

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

***NOTE:*** *The procedures in this guide that describe how to use IFILE assume that you have logged into EFAST2.*

## 2.5 Home – Filing Summary Page (Logged In)

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

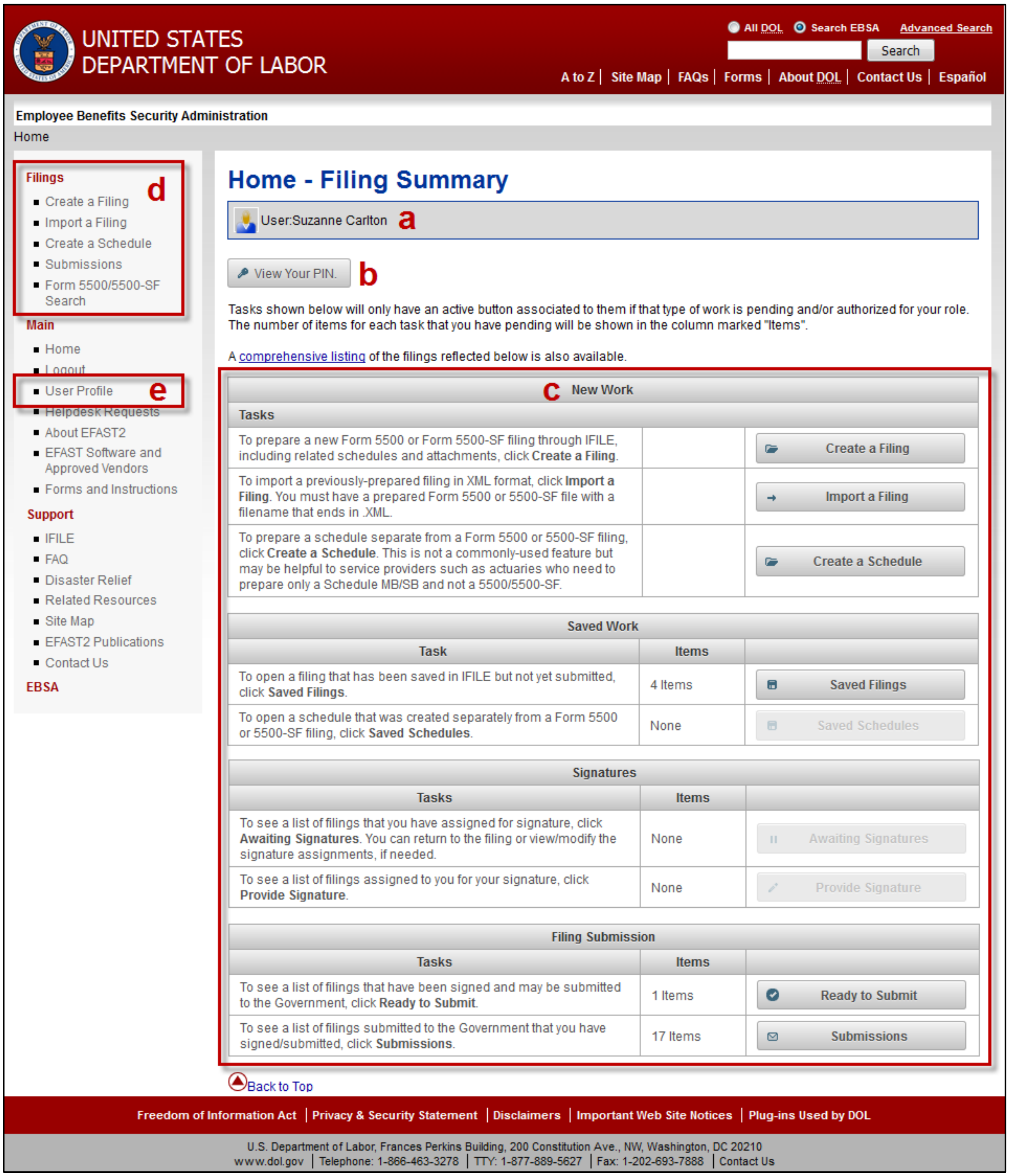



**Figure 6. EFAST2 Home – Filing Summary (Logged in)**

The **Filing Summary** page contains links to various areas of work.

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

  In-progress filings, including saved filings, filings awaiting signature, and filings ready to submit, have been created by an EFAST2 user with the user type Filing Author. In-progress filings listed as *Provide Signature* have been created by a Filing Author who has requested a signature from an EFAST2 user with the user type Filing Signer.
- **d. Navigation Panel - Filings:** This is the part of the main navigation menu that includes functions specific to IFILE.

  Functions *Create a Filing* and *Import a Filing* are displayed only for users with the user type Filing Author.
- **e. User Profile:** EFAST2 users who are logged in to the EFAST2 website can click the *User Profile* link to view or change their registration information, including adding or removing user types from their profile. Multiple user types can and should be selected as applicable. The *User Profile* page also displays the user's PIN.

## 2.6 User Profile

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

Click the *Home* link in the right navigation panel to return to the **Filing Summary** page.

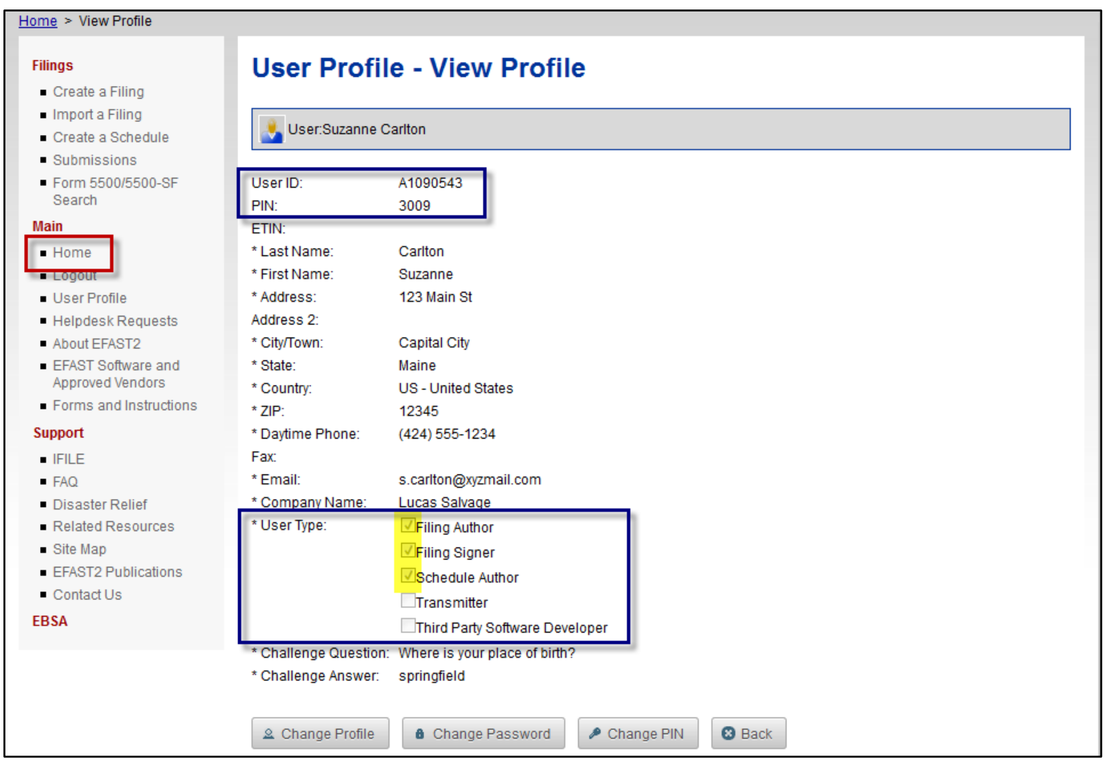



**Figure 7. User Profile page – User ID, PIN, User Type(s)**

# Chapter 3. IFILE – Steps for Filing a Form 5500/5500-SF

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

> ***NOTE**: Filings in IFILE are not automatically saved. You must "click" save before proceeding to another work area.*

## 3.1 IFILE Workflow

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

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

## 3.2 Create a New Filing in IFILE

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

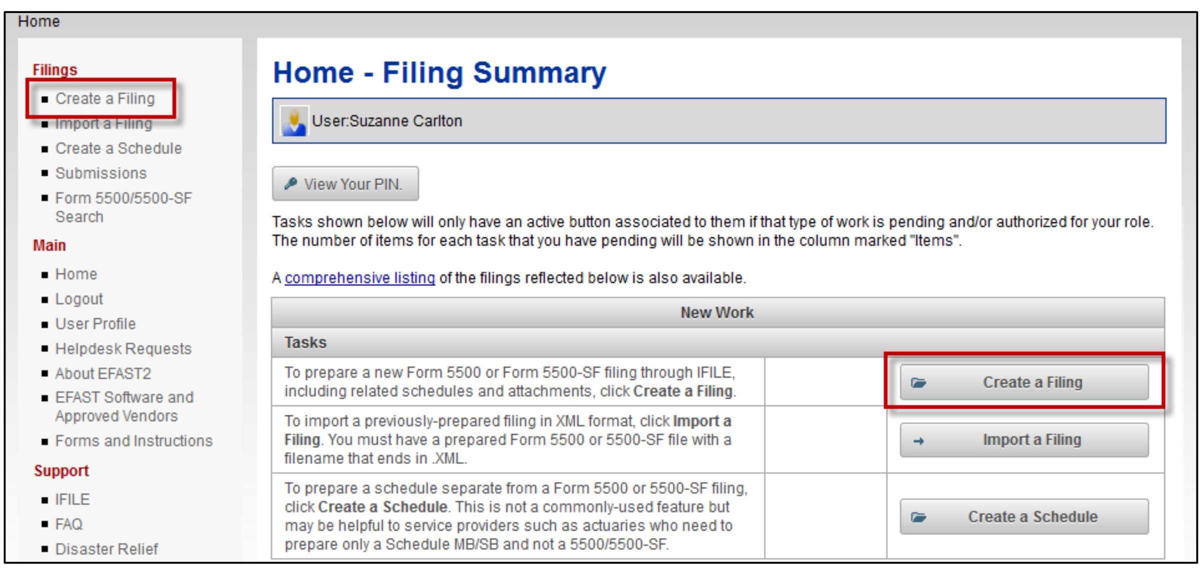



**Figure 8. Click *Create a Filing***

On the **Form Selection** page, choose an option to select a specific form or to get help to determine the correct form.

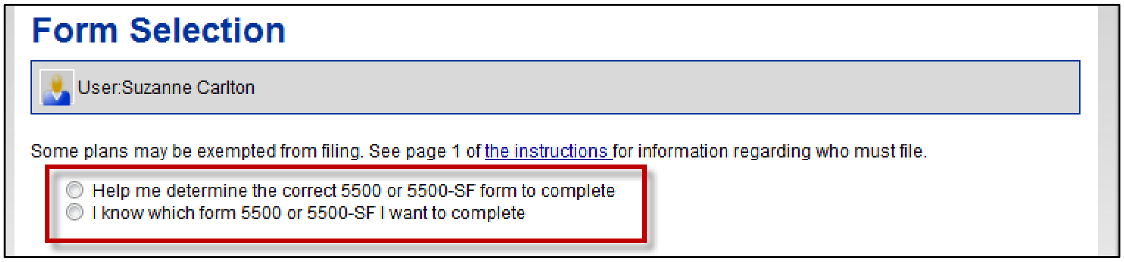



**Figure 9. Select Option on the Form Selection Page**

### 3.2.1 "I know which form 5500 or 5500-SF I want to complete"

1. Select the form year and type from the drop-down list.

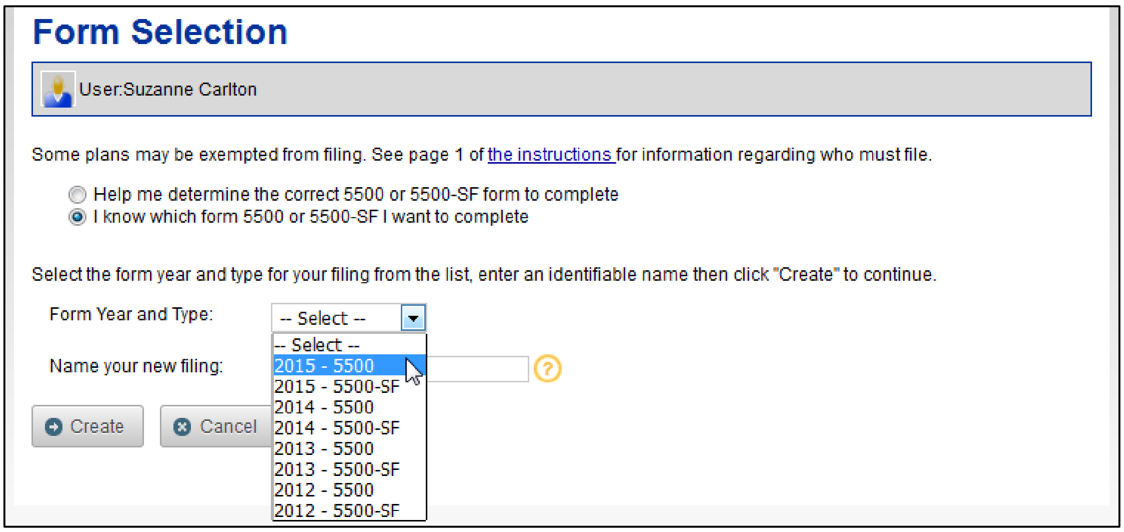



**Figure 10. Select Form to Complete**

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

3. Click *Create* to continue.

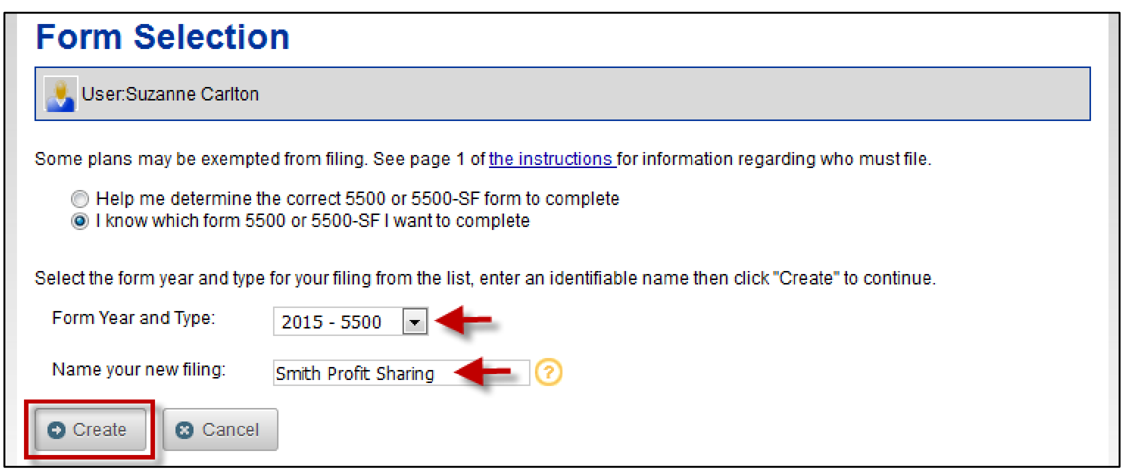



**Figure 11. Select Form Year and Type and Enter a Name**

### 3.2.2 "Help me determine the correct 5500 or 5500-SF form to complete"

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

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

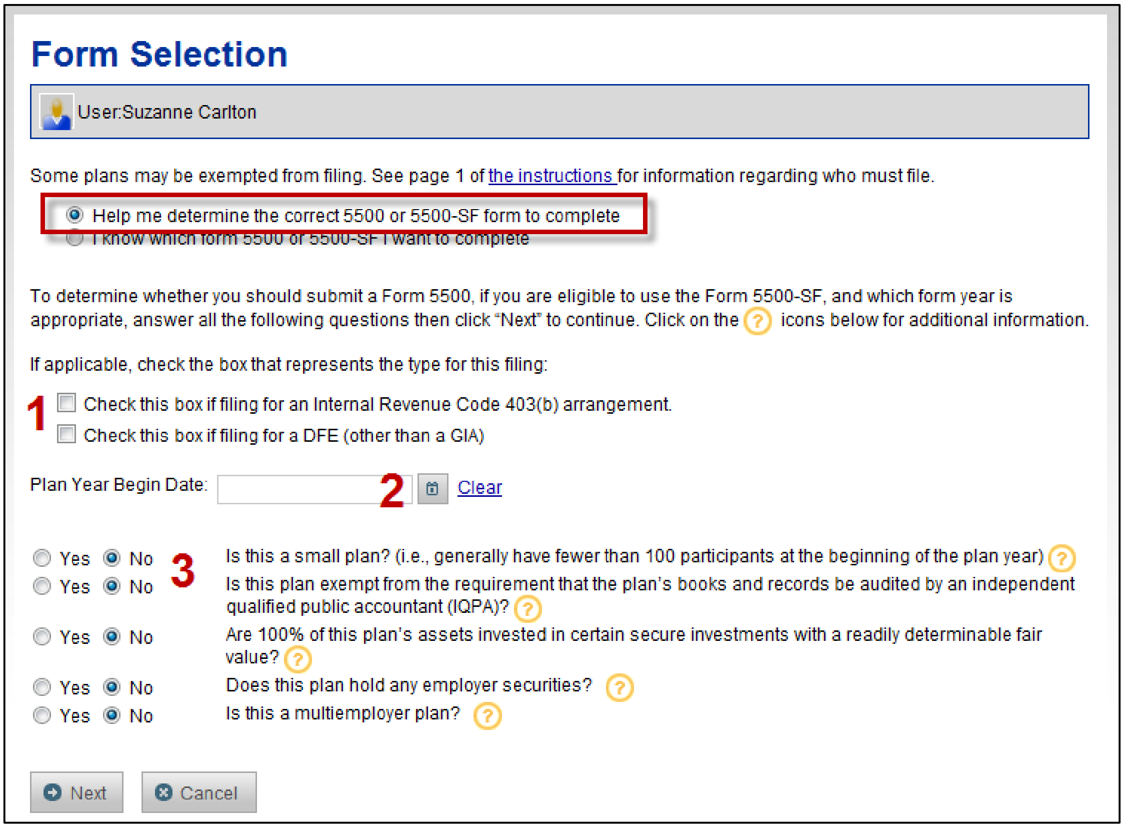



**Figure 12. Help Determine the Correct Form to Complete**

2. Click the Calendar icon to the right of the Plan Year Begin Date or Plan Year End Date field, depending on whether the filing is for a plan or Direct Filing Entity (DFE).

   a. Click the Month and Year drop-down menus to select the month and year.

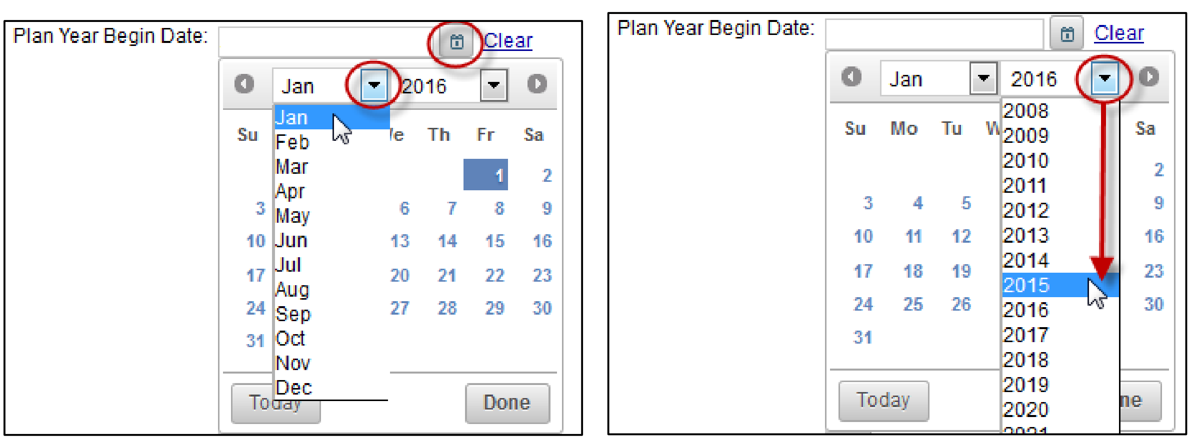



**Figure 13. Select Plan Year Begin (or End) Month and Year**

b. Once the correct month and year are selected, click the date to enter the selection.

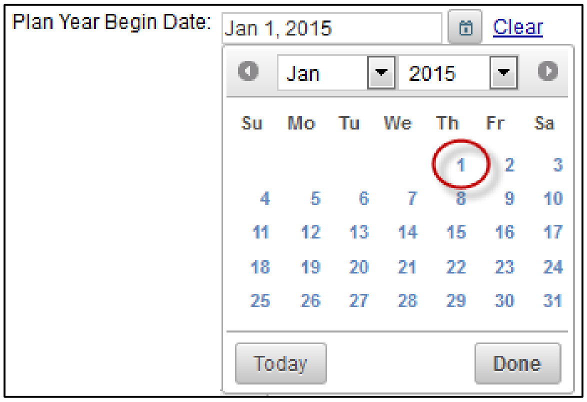



**Figure 14. Select Plan Year Begin (or End) Date**

c. The selected date will be entered into the field. Click the *Clear* link to remove the selected date, if necessary.

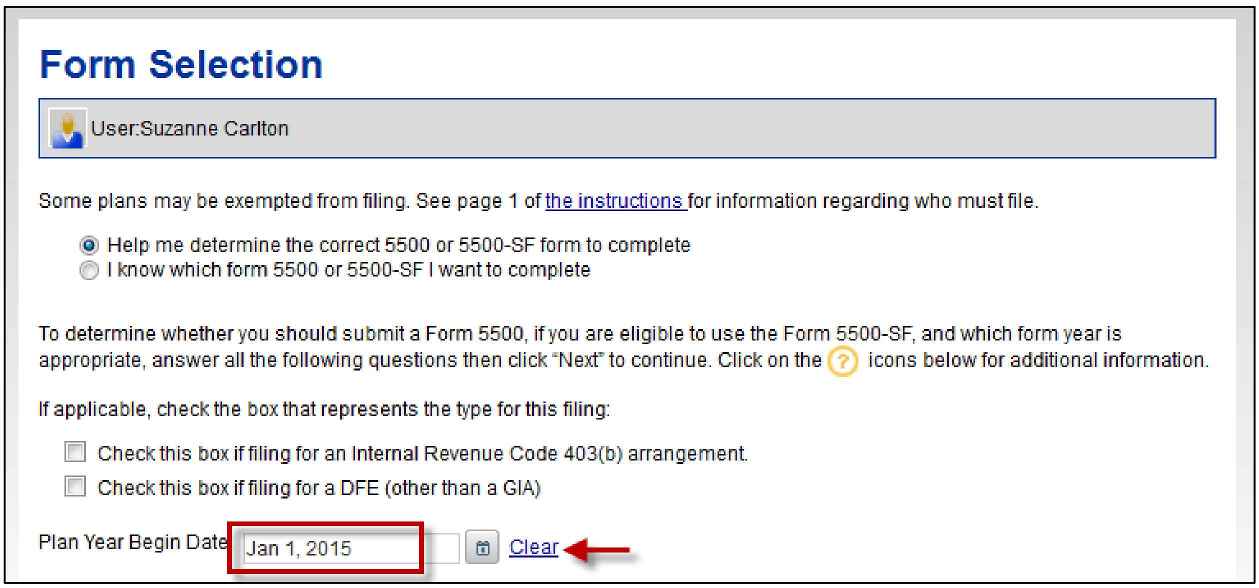



**Figure 15. Date Entered into the Plan Year Begin (or End) Date Field**

> ***NOTE**: IFILE will retain the Plan Year Begin Date from the Form Selection page and automatically populate the date to the Form 5500 or 5500-SF. For a Plan Year Begin Date of January 1, IFILE will default the Plan Year End Date to December 31. For a Plan Year Begin Date other than January 1, the Plan Year End Date will remain blank and must be entered by the user.*
>
> *For DFEs, IFILE will retain the Plan Year End Date from the Form Selection page and automatically populate the date to the Form 5500. The Plan Year Begin Date will remain blank and must be entered by the user.*

3. Enter responses for the Yes/No questions to determine Form 5500-SF eligibility. For plan years prior to 2013, five questions are used to determine 5500-SF eligibility. For 2013 and later plan years, a sixth question is added regarding whether the plan was required to file a Form M-1.

   The examples below reflect the default values (Figure 17) and answers that correspond with a filer who is eligible for Form 5500-SF (Figure 18).

> ***NOTE**: Click the icons for additional information for additional explanation of the form selection questions.*

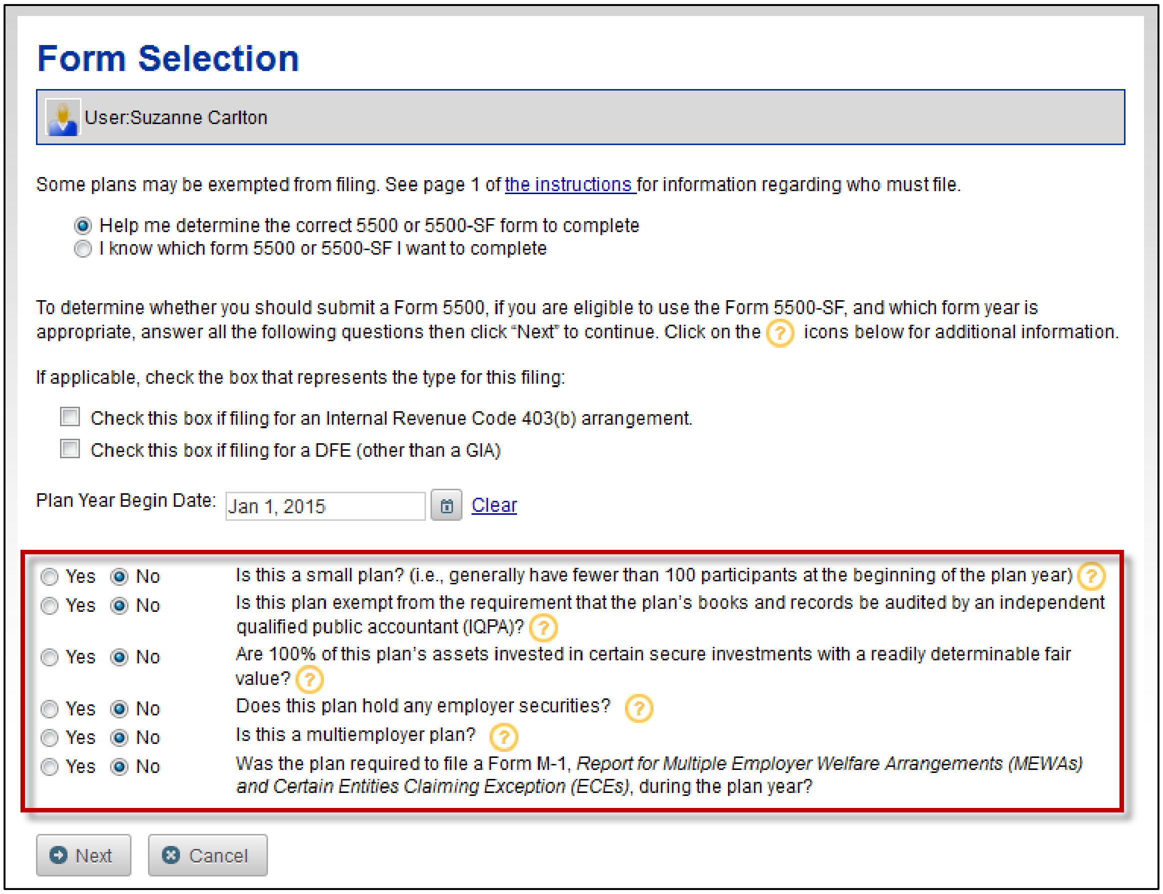



**Figure 16. Form Selection – Determine 5500-SF Eligibility**

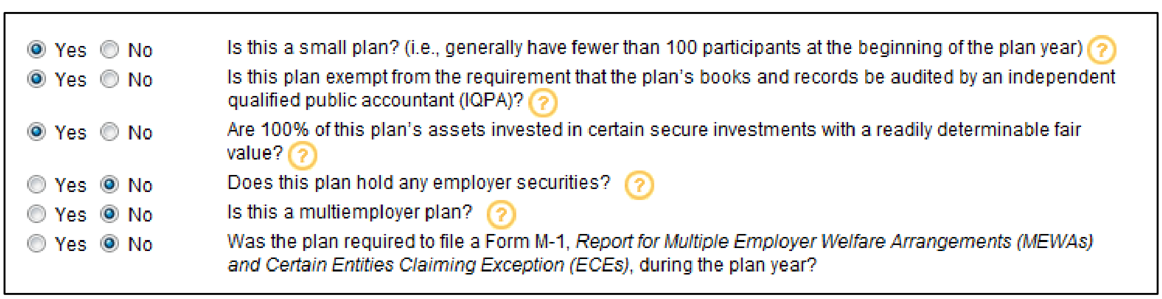



**Figure 17. Form Selection – Example of Form 5500-SF Eligibility**

4. Click *Next* to continue.

5. The Form Type (Form 5500 or 5500-SF) is based on the information provided on the **Form Selection** page.

   a. If the information provided on the **Form Selection** page does not meet the conditions for Form 5500-SF eligibility, the Form 5500 will be selected.

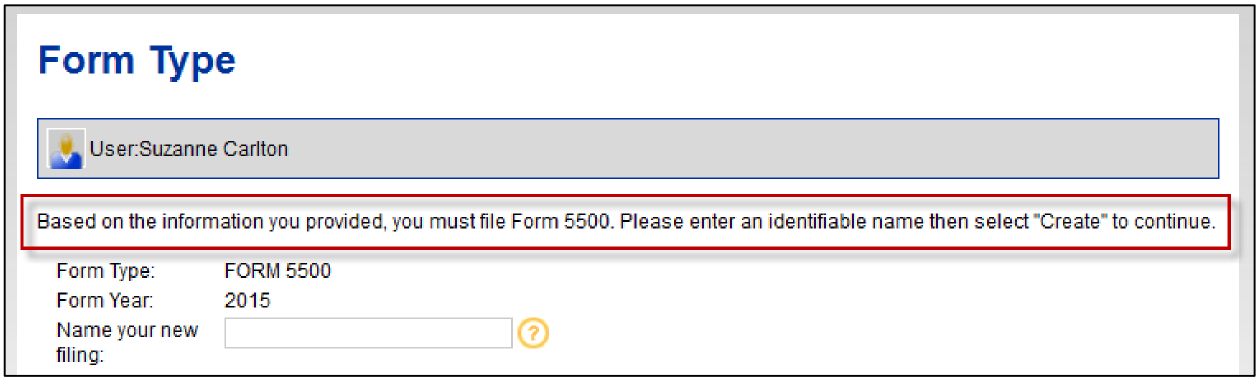



**Figure 18. Form 5500 is Automatically Selected Based on Answers from Form Selection Page**

   b. If the information provided on the **Form Selection** page meets the conditions for Form 5500-SF eligibility, the *Form Type* drop down menu contains two options: Form 5500 and Form 5500-SF.

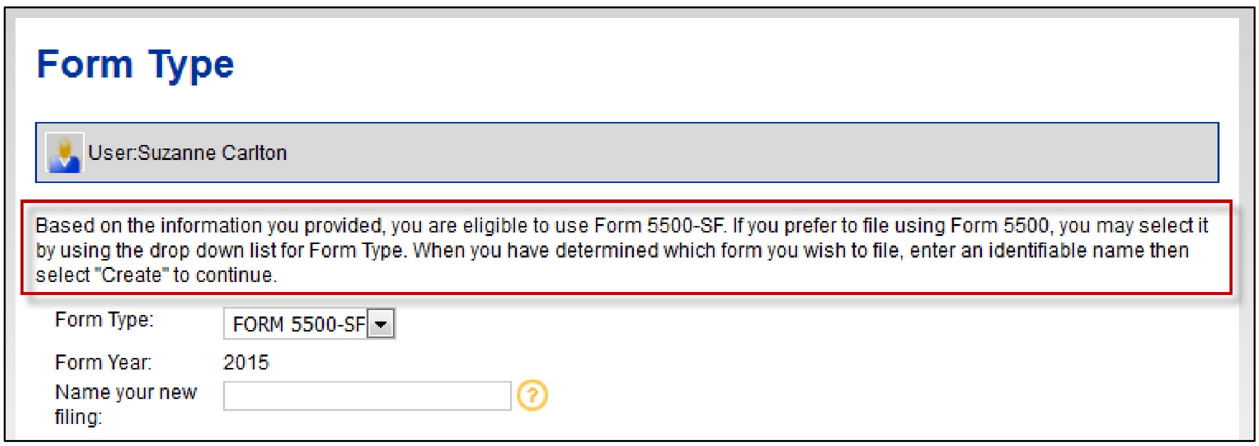



**Figure 19. Form 5500-SF Option, Based on Answers from Form Selection Page**

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

7. Click the *Create* button.

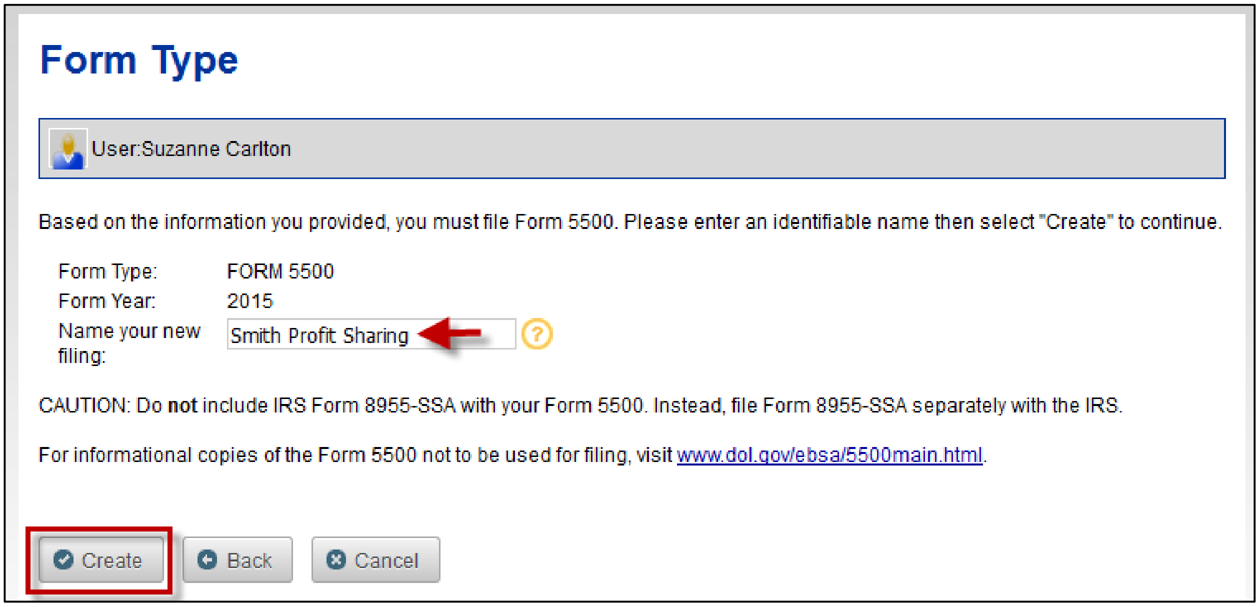



**Figure 20. Enter a Filing Name**

8. After selecting a form year, form type, and entering a filing name, the first page of the Form 5500 or 5500-SF is displayed.
   a. The plan year dates may be automatically populated based on the date entered on the Form Selection page or based on the form year. The plan year dates can be edited if necessary.
   b. Click the *Forms and Instructions* link for line-by-line instructions for Form 5500, Form 5500-SF, and related schedules for each form year. The **Form 5500 Series** page will open in a new window or tab.

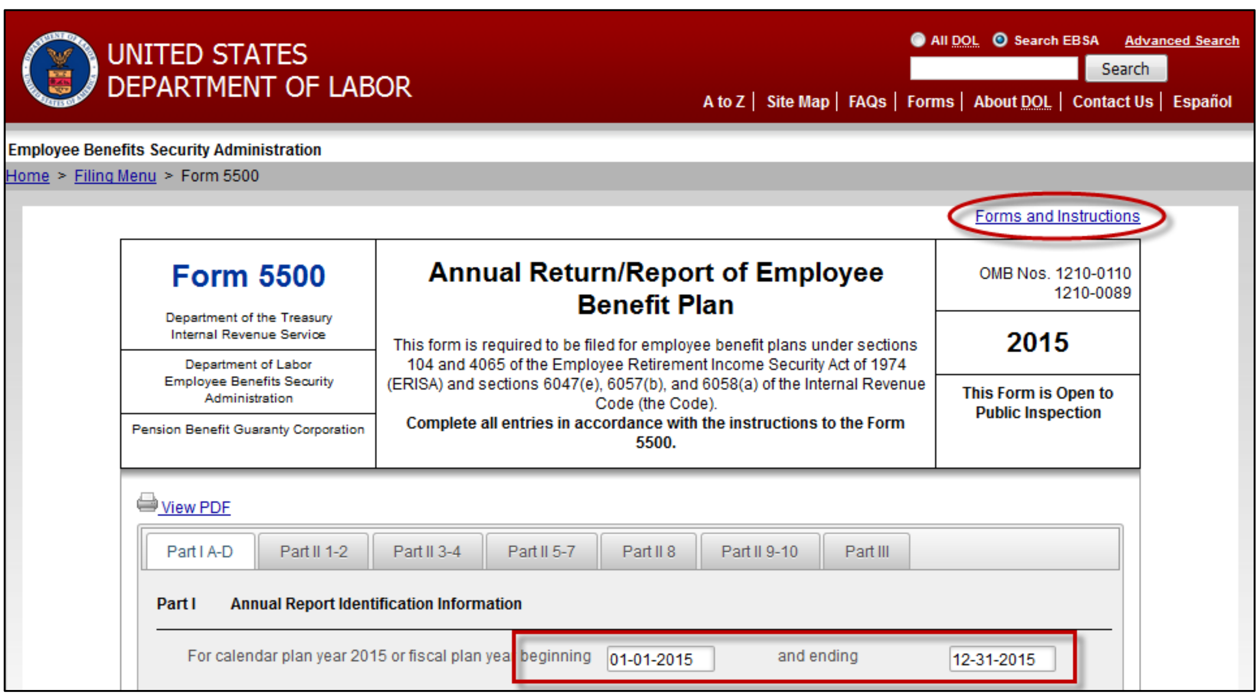



**Figure 21. Form 5500, Part I, Blank**

9. Fill out the Form 5500 or 5500-SF by using check boxes, selecting answers from drop-down menus, and by entering data in the available fields.

10. Each form and schedule is displayed in portions (or tabs). After entering information, click a tab to go to another part of the form.

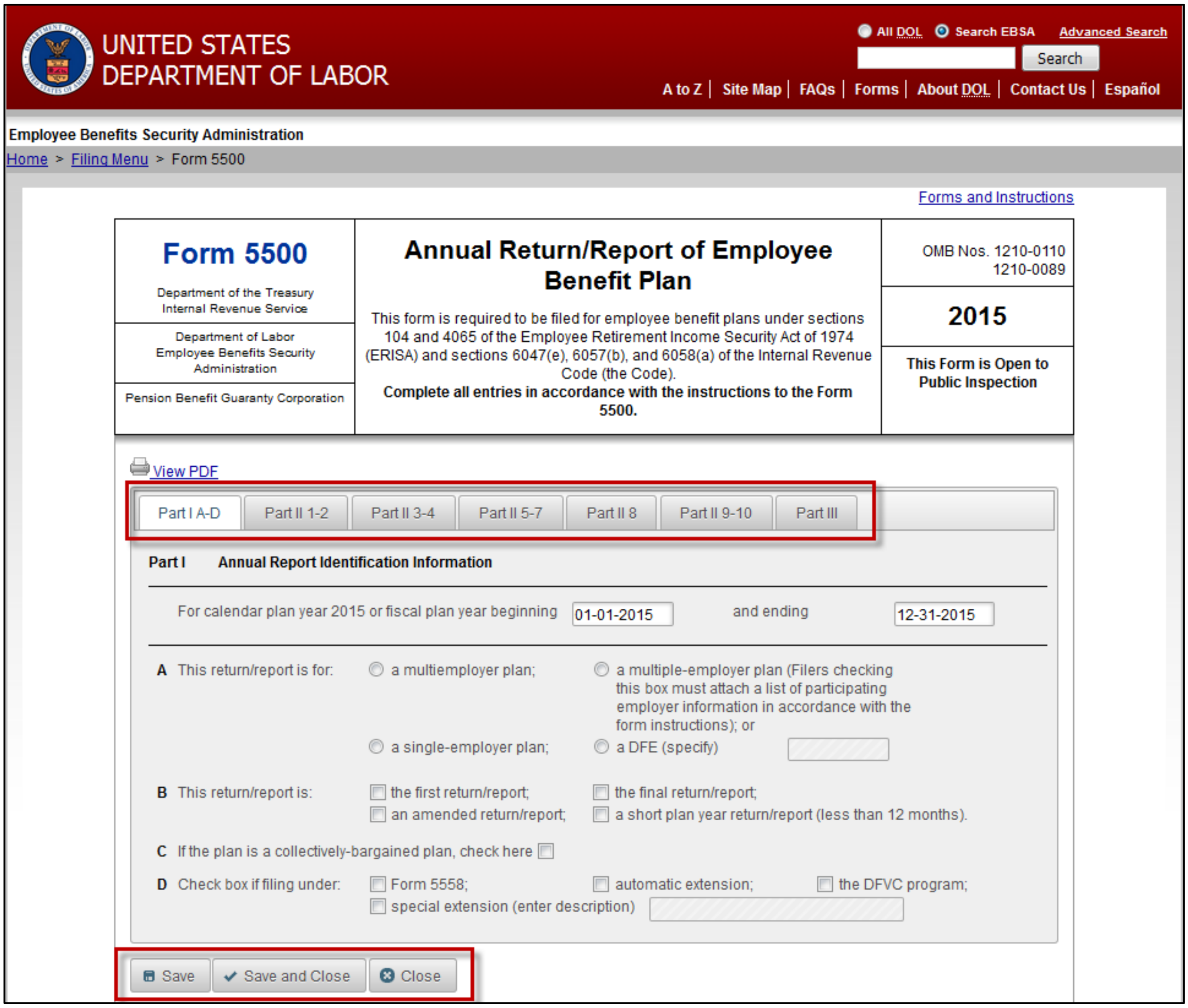



**Figure 22. Form 5500, Part I, Blank**

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

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

### 3.2.3 Address Verification and Standardization

Beginning with Form Year 2015, IFILE validates the U.S. Mailing Addresses on Form 5500/5500-SF for Plan Sponsor (line 2a) and Plan Administrator (line 3a). No other addresses, including foreign addresses, are verified. Addresses are validated using U.S. Postal Service (USPS) data, which is updated frequently.

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

**Address Verification**

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

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

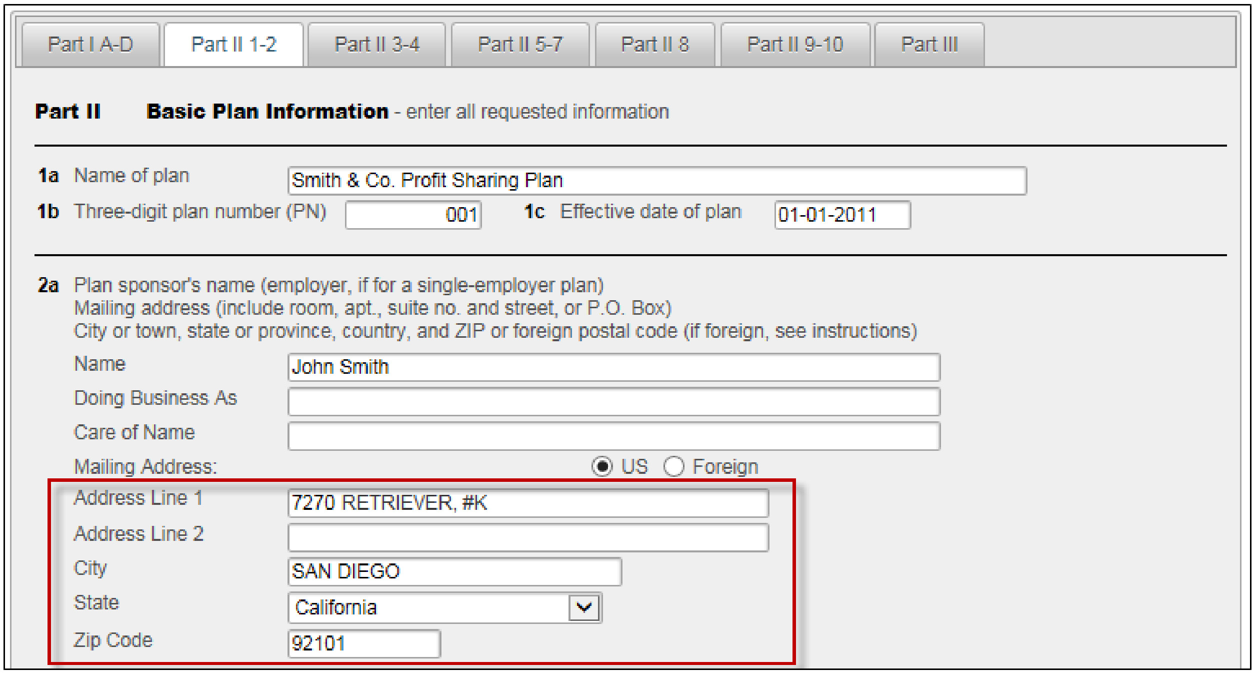



**Figure 23. Address Verification – Plan Sponsor address is invalid**

2. Click *Save* or *Save and Close* at the bottom of any part of the Form 5500 or Form 5500-SF.
3. After clicking *Save* or *Save and Close*, the U.S. Mailing Address for the Plan Sponsor (and Plan Administrator, if present) will be validated automatically.
4. If the address cannot be validated, an on-screen message will be displayed, and the tab and fields will be highlighted in red.
   a. Click Yes to disregard the message and retain the address that was entered.
   b. Click No to return to the fields to make changes.


**Figure 24. Address Verification – Click *No* to make changes**

5. For an invalid address, one or more address fields may be updated. The red exclamation mark at the end of the address fields will be removed when a change is made.

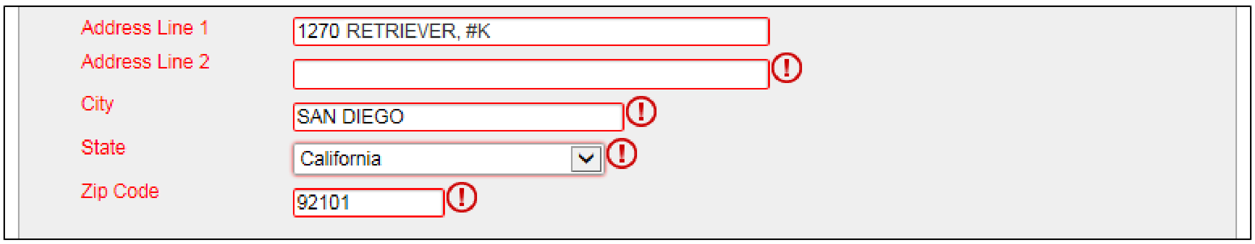



**Figure 25. Address Verification – Change the address**

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

## Address Standardization

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

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

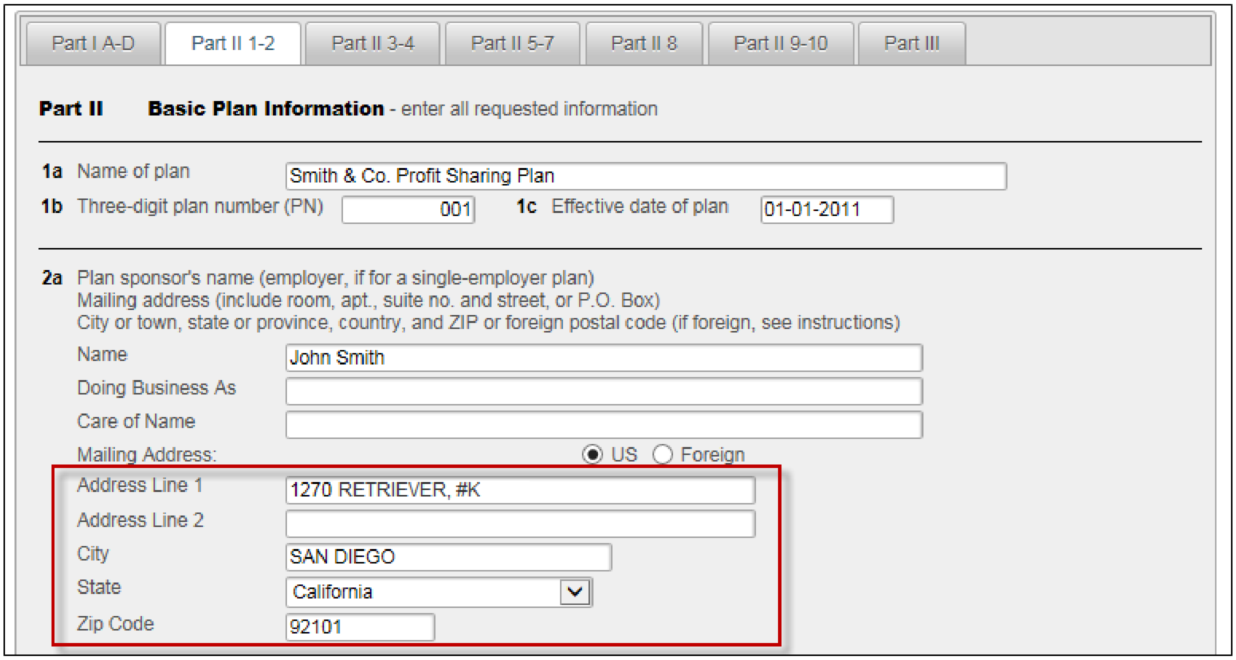



**Figure 26. Address Standardization – Plan Sponsor address is valid**

2. After completing the Form 5500 or 5500-SF, click *Save* or *Save and Close.*
3. For a valid address, IFILE may display a standardized address if the address is not already standardized.
   a. Click *Accept* to use the standardized address.
   b. Click *Decline* to use the original address.

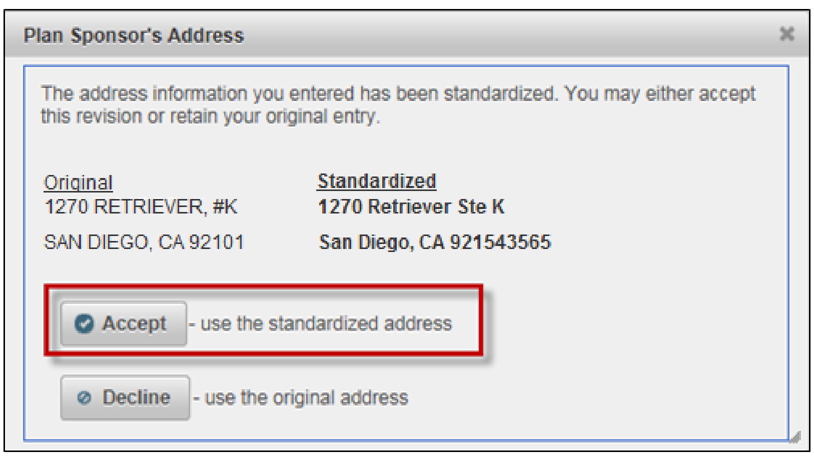



**Figure 27. Address Standardization – Click *Accept* to use the standardized address**

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

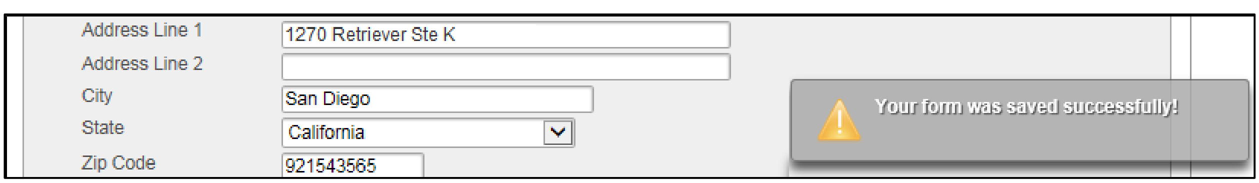



**Figure 28. Address Standardization – Form was saved successfully**

### 3.2.4 Save and Close

1. Click the *Save and Close* button at the bottom of any page of the forms or schedules to save the information and return to the **Filing Menu workspace** page, or click the *Close* button to return without saving.

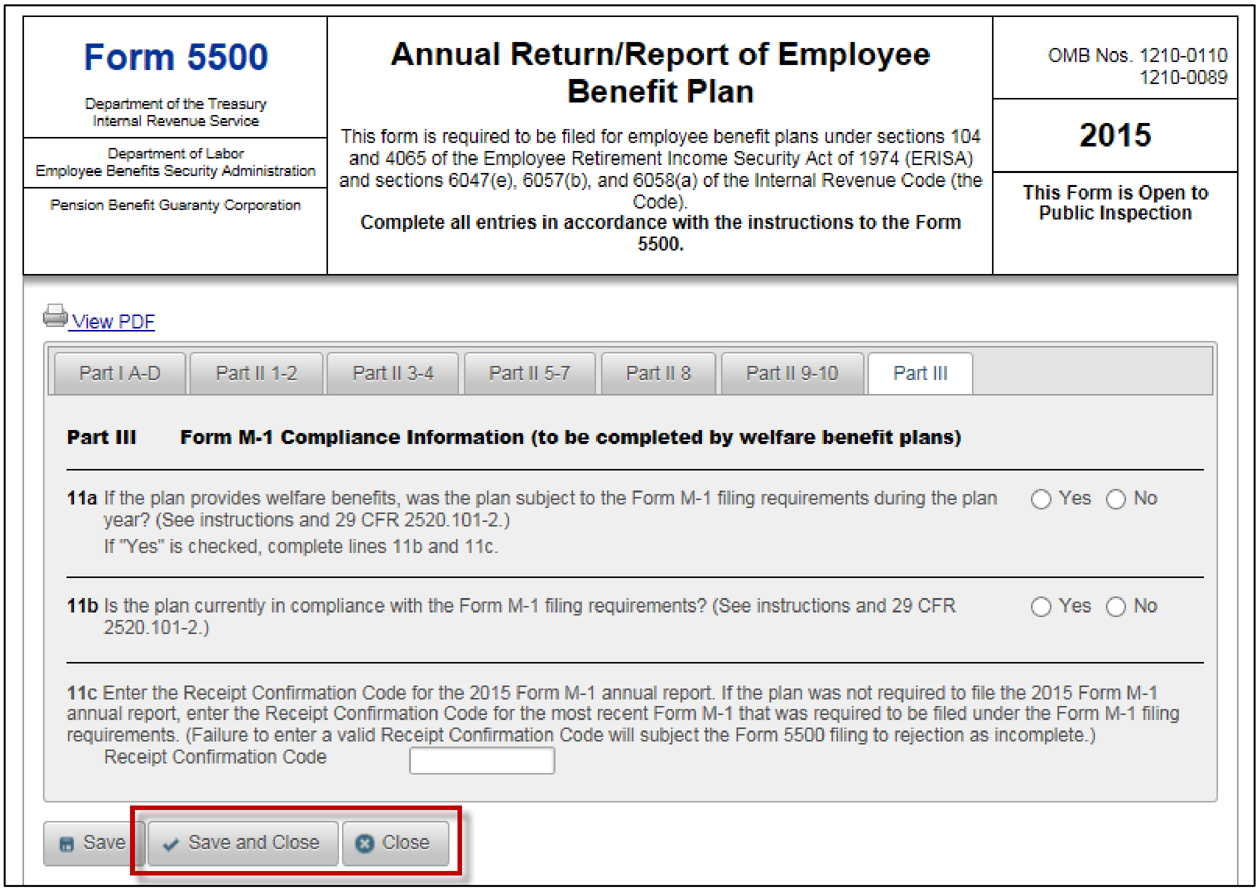



**Figure 29. Click *Save and Close* or *Close* to return to the Filing Menu Workspace**

2. After clicking Save and Close or Close, you will be returned to the **Filing Menu workspace** page. The Form 5500 (or 5500-SF) is listed in the *Forms and Schedules* section. This will display the form and schedules you are working on for a particular filing. Once a schedule is created for a filing, the schedule will display in this section.

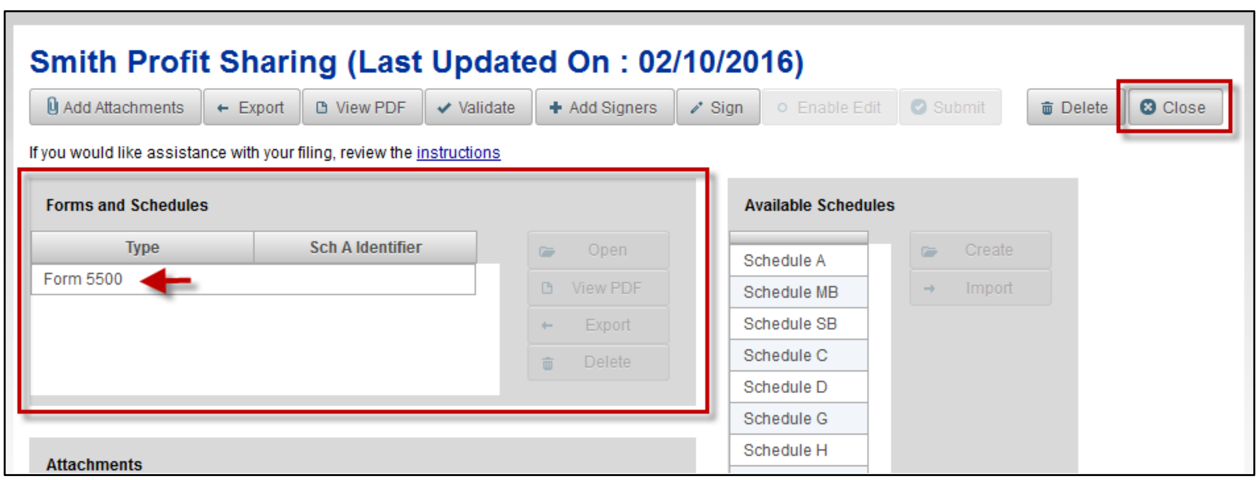



**Figure 30. Filing Menu Workspace after Creating a Filing**

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

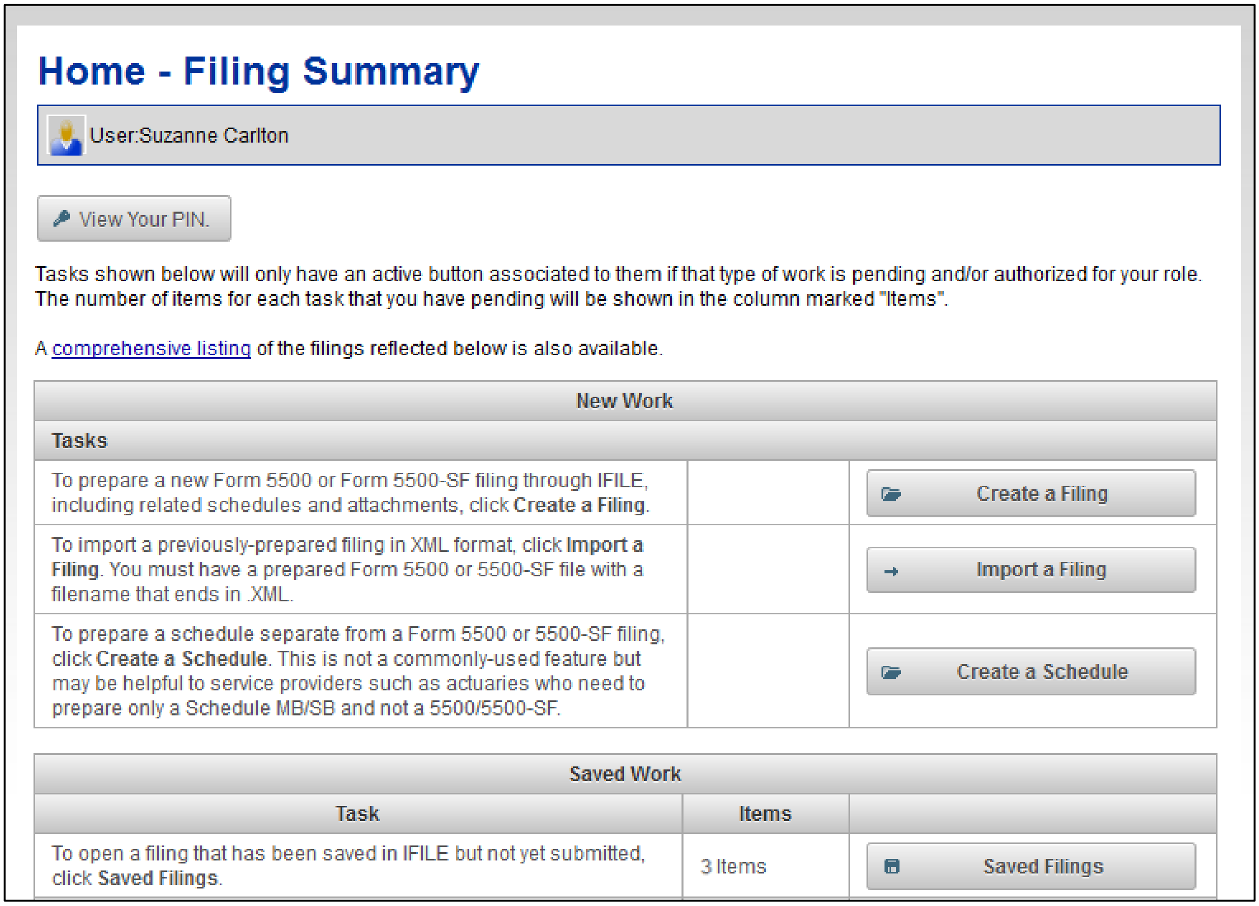



**Figure 31. Click *Close* to Return to Home - Filing Summary**

## 3.3 Open a Saved Filing

Once a filing has been created, it will be listed on the **Home – Filing Summary** page in the *Saved Filings* task. Prior to adding a signer to the filing, the saved filing is also considered an "in progress" filing.

1. From the **Filing Summary** page, click the *Saved Filings* button.

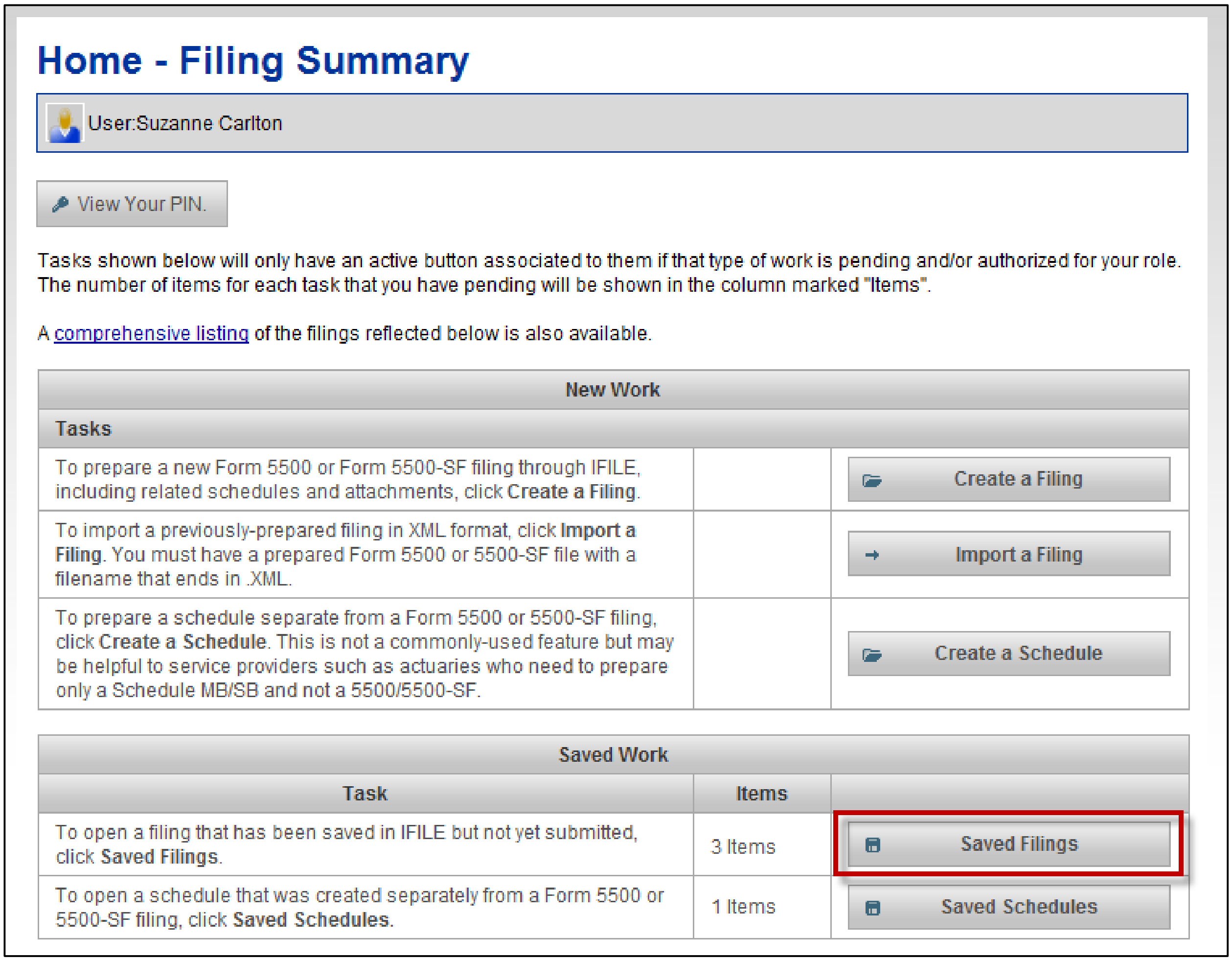



**Figure 32. Return to a Saved Filing**

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

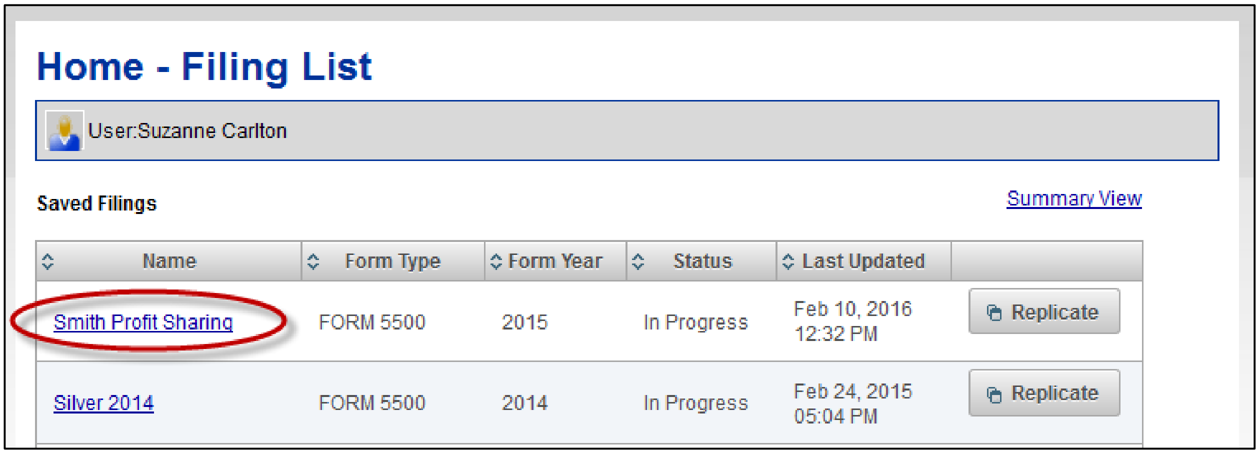



**Figure 33. Click the Name to Open a Saved Filing**

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

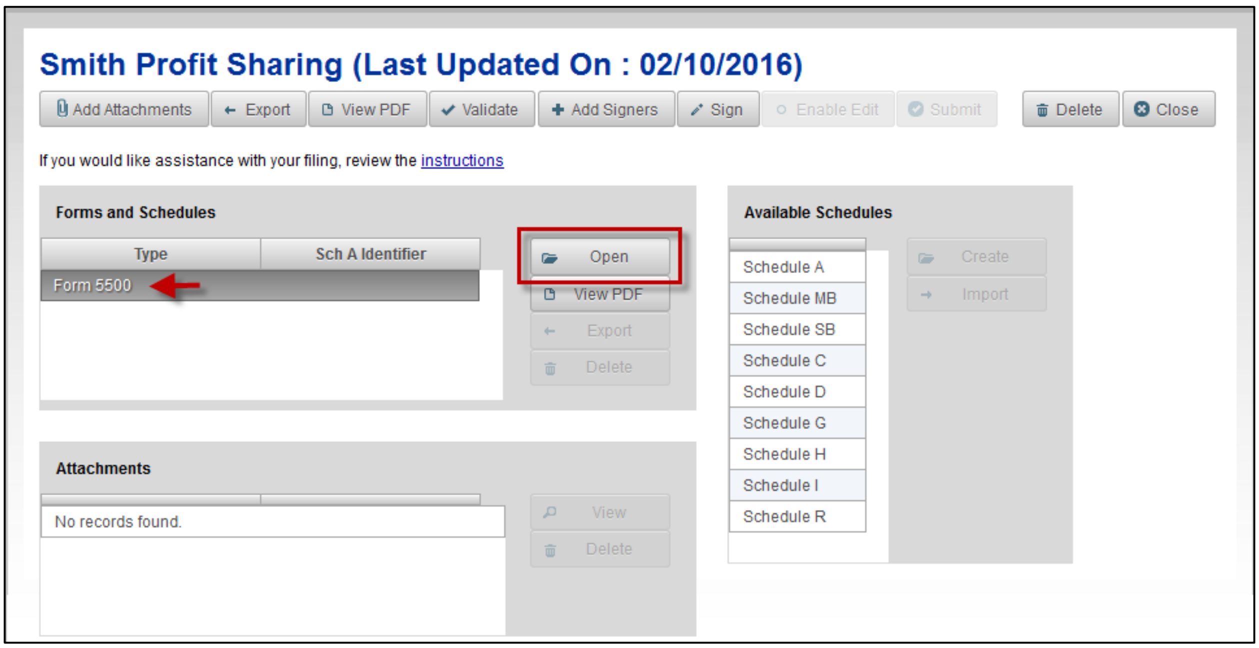



**Figure 34. Filing Menu – Select a Form or Schedule and Click *Open***

## 3.4 Add a Schedule to an Existing Filing

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

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

Once a schedule is added to a filing, it appears in the *Forms and Schedules* list on the left of the **Filing Menu workspace** and is removed from the list of *Available Schedules* on the right (except Schedule A, which can have a system maximum of 9,999 instances).

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

### 3.4.1 Create a Blank Schedule

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

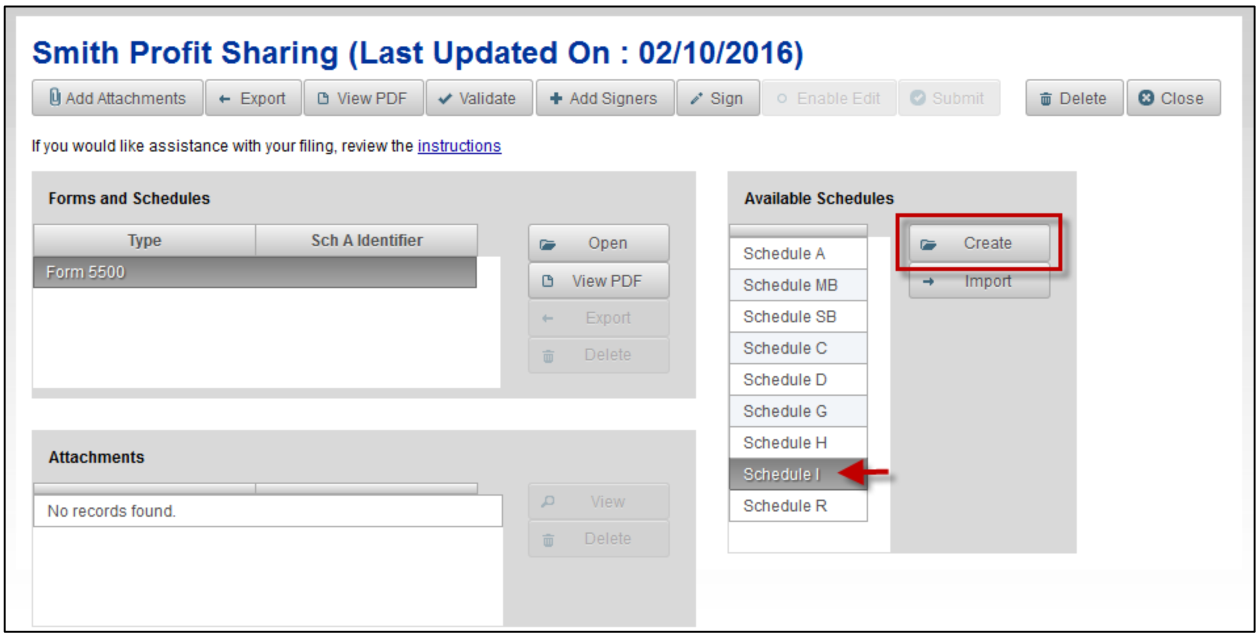



**Figure 35. Select a Schedule to Create**

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

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

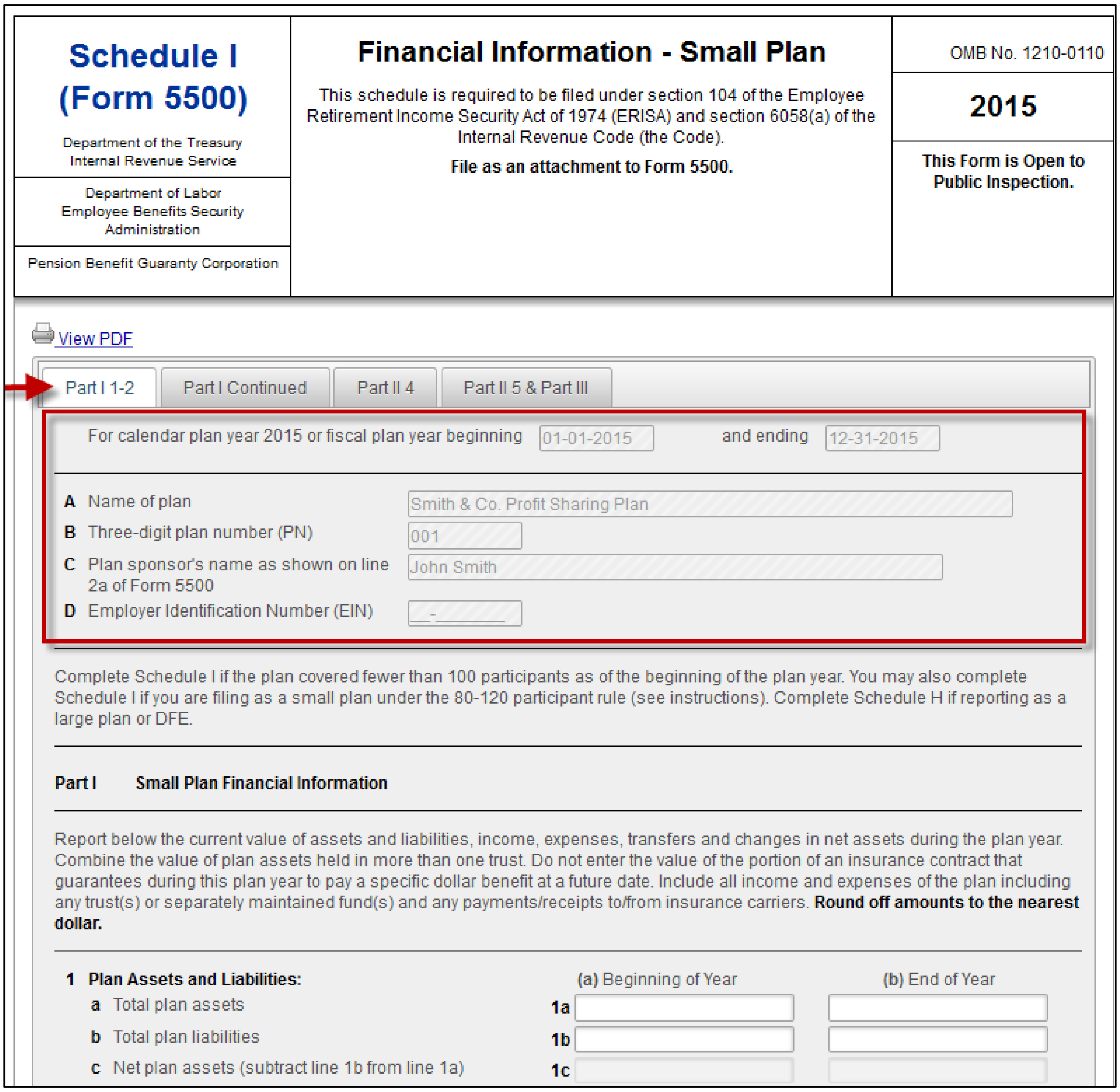



**Figure 36. Sample Schedule**

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

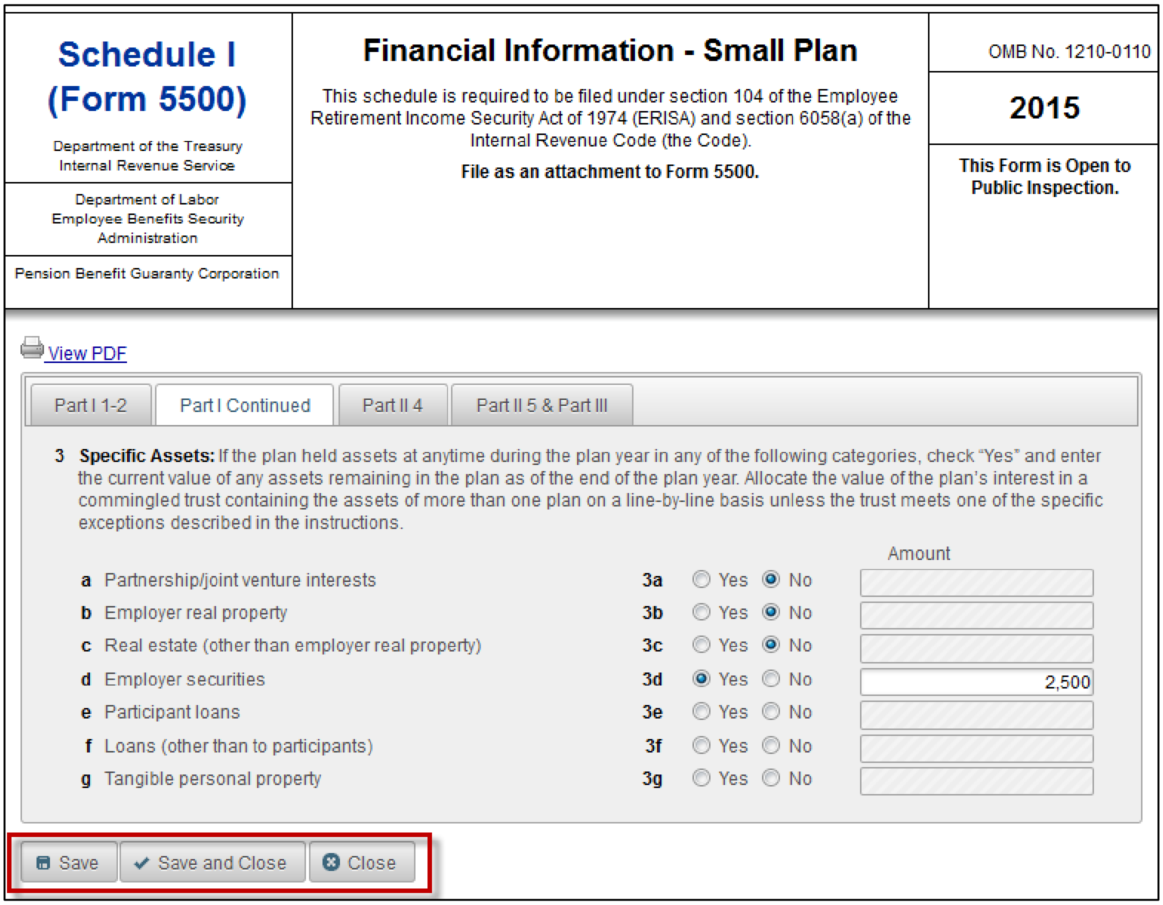



**Figure 37. Save and Close a Schedule**

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

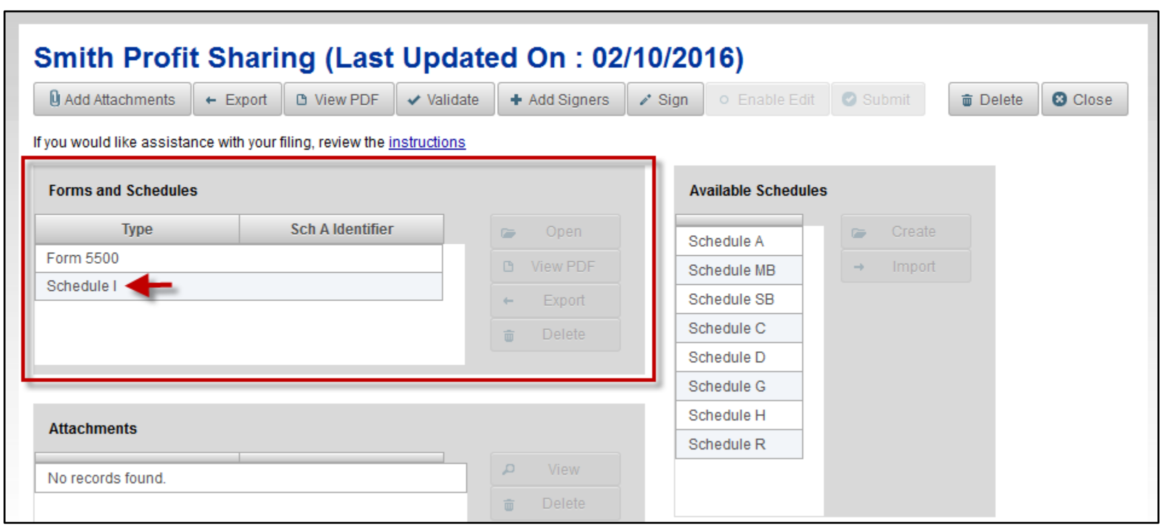



**Figure 38. Schedule Added to Filing**

### 3.4.2 Import a Schedule (XML)

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

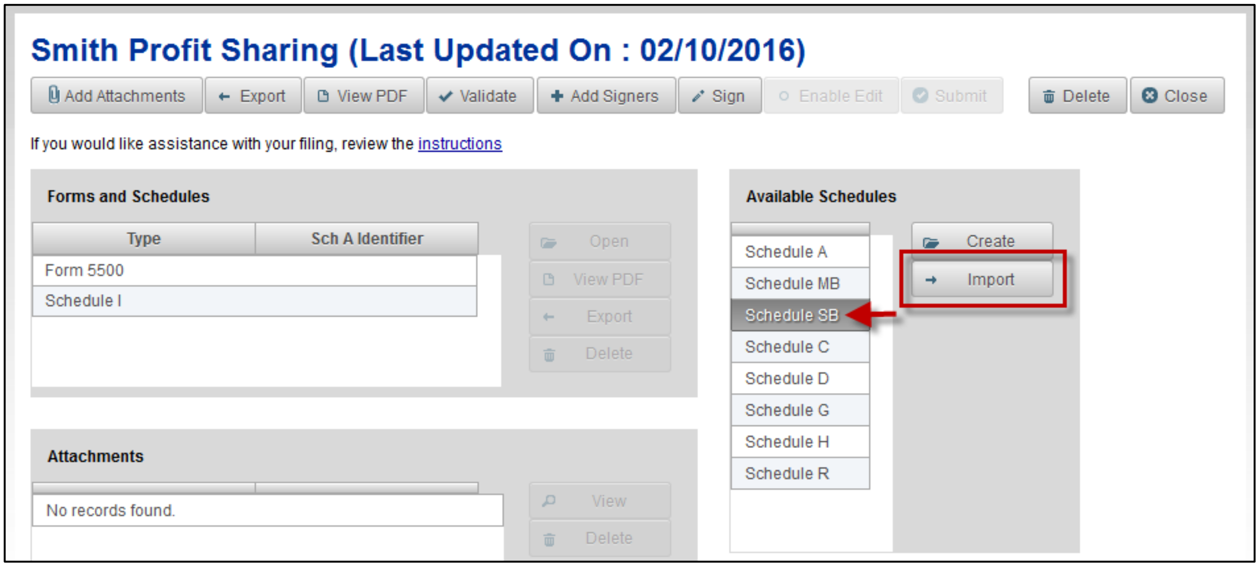



**Figure 39. Select a Schedule to Import**

2. The **Import Schedule** page is displayed.
3. Click the *Browse* button.

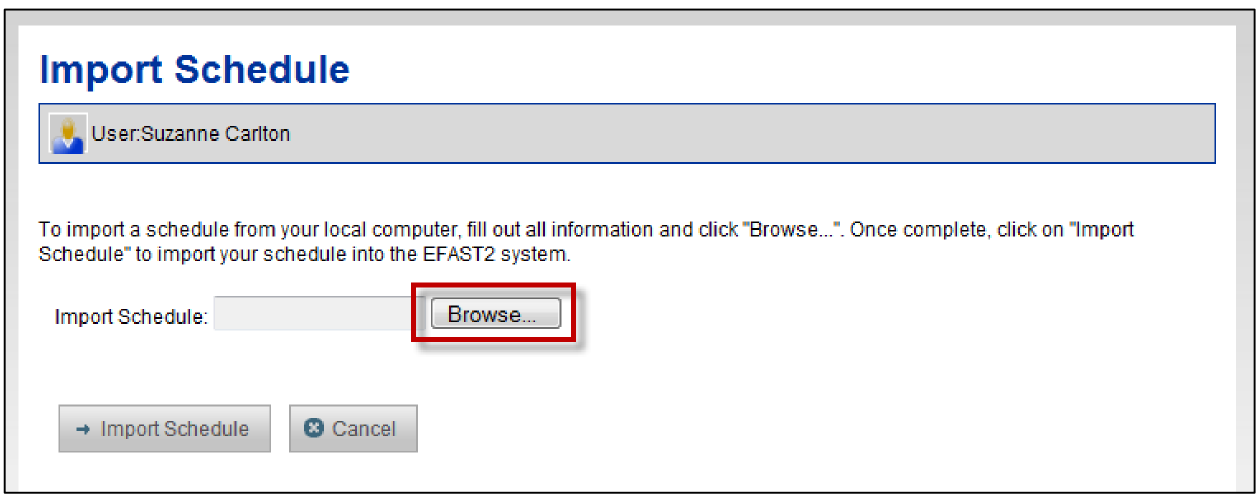



**Figure 40. Import a Schedule – Browse**

4. Choose the file to import.
   a. Select the file location.
   b. Select the XML file.
   c. Click *Open*.

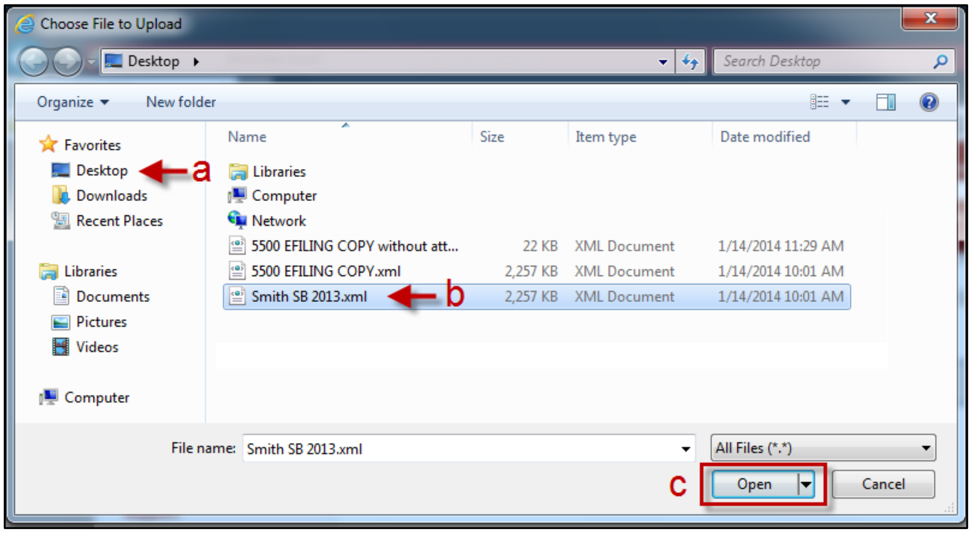



**Figure 41. Select Schedule XML File to Be Imported**

5. The path and file name of the selected file is now displayed in the Import File box.

> ***NOTE****: The selected file must contain valid XML for the selected schedule.*

6. Click the *Import Schedule* button.

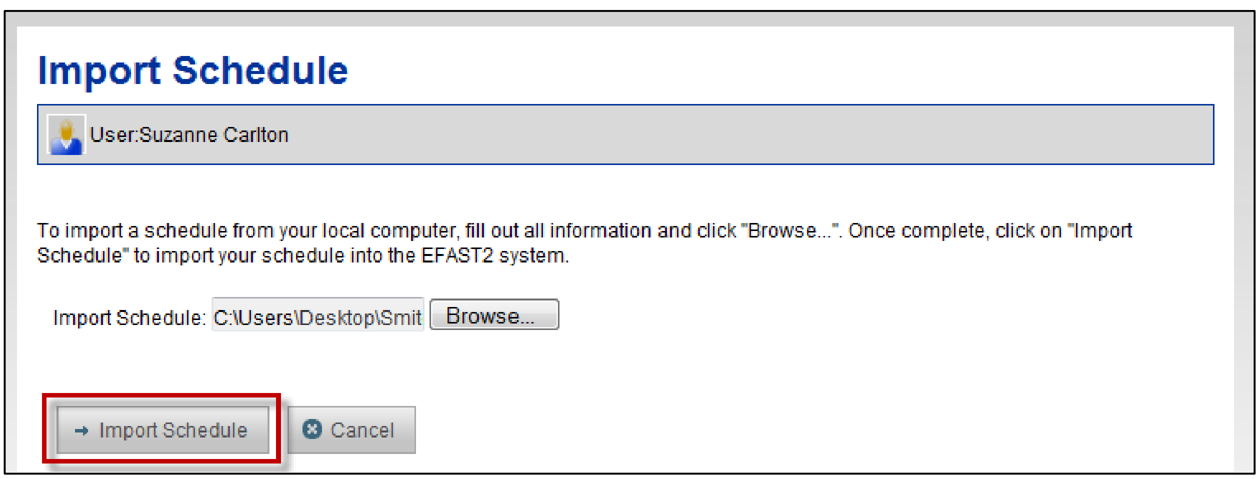



**Figure 42. Complete Schedule Import**

7. The contents of the schedule XML file will import into the existing saved filing.
8. After saving or closing the schedule, you will be returned to the **Filing Menu workspace**.

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

## 3.5 Add Attachments to an Existing Filing

There are times when additional information is required that cannot be provided on existing forms or schedules. You will need to attach this additional information to your filing.

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

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

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

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

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

See Section 5.11 of this document for Attachment Message Handling.

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

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

### 3.5.1 Add an Attachment

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

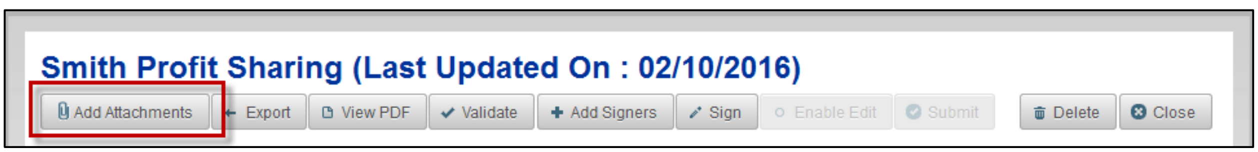



**Figure 43. Add Attachments Button**

2. The **Add Attachment** page contains a drop-down menu to select the *Attachment Type*, and a browse button to locate the *Attachment File* you wish to attach to the filing.

> ***NOTE**: Filings and associated attachments are open to public inspection. Do not include social security numbers in attachments.*

3. Select an *Attachment Type* from the drop down menu that corresponds to the file you are attaching.

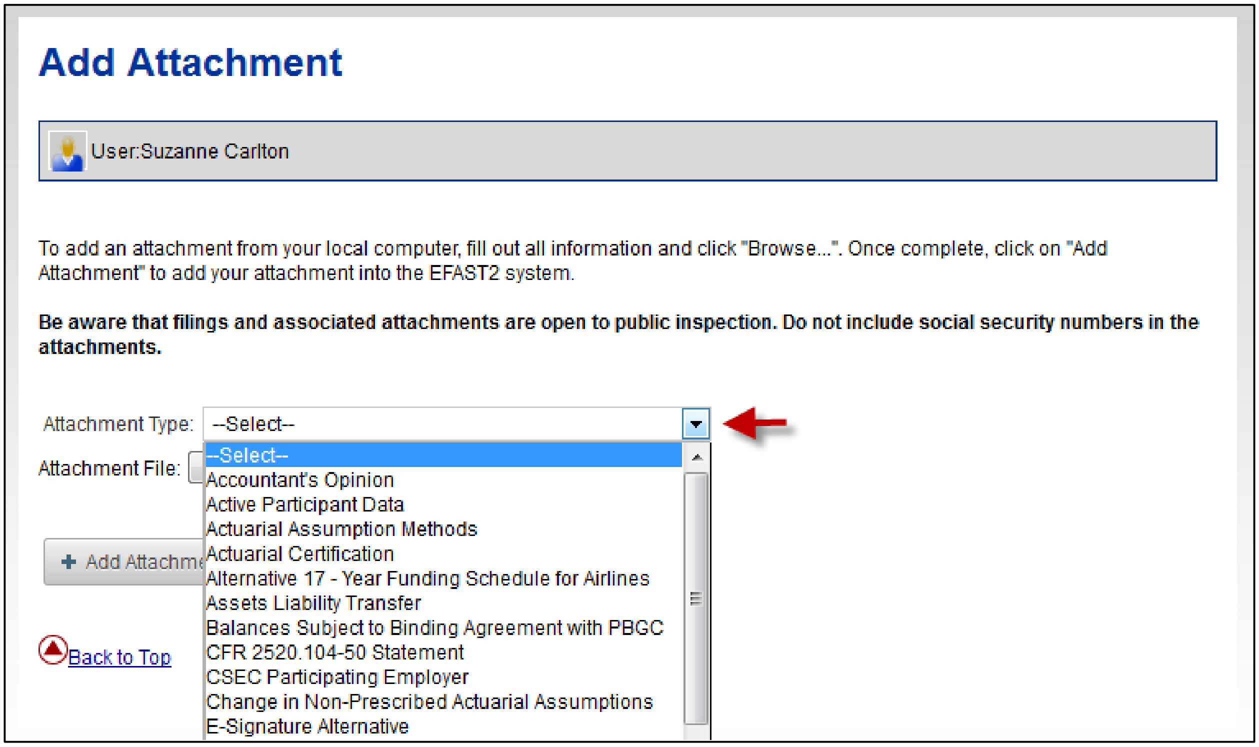



**Figure 44. Attachment Type Drop Down Menu**

4. Next, click the *Browse…* button to find and select the file you wish to attach.

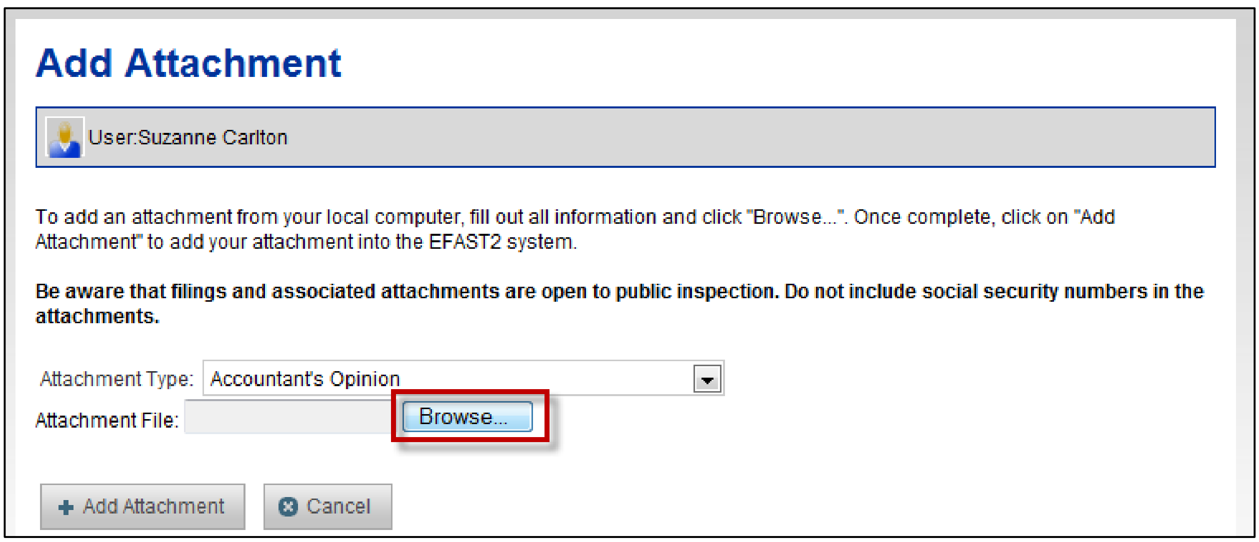



**Figure 45. Add Attachment - Browse**

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

6. Click the *Open* button. If you wish to cancel the attachment process, click the *Cancel* button.

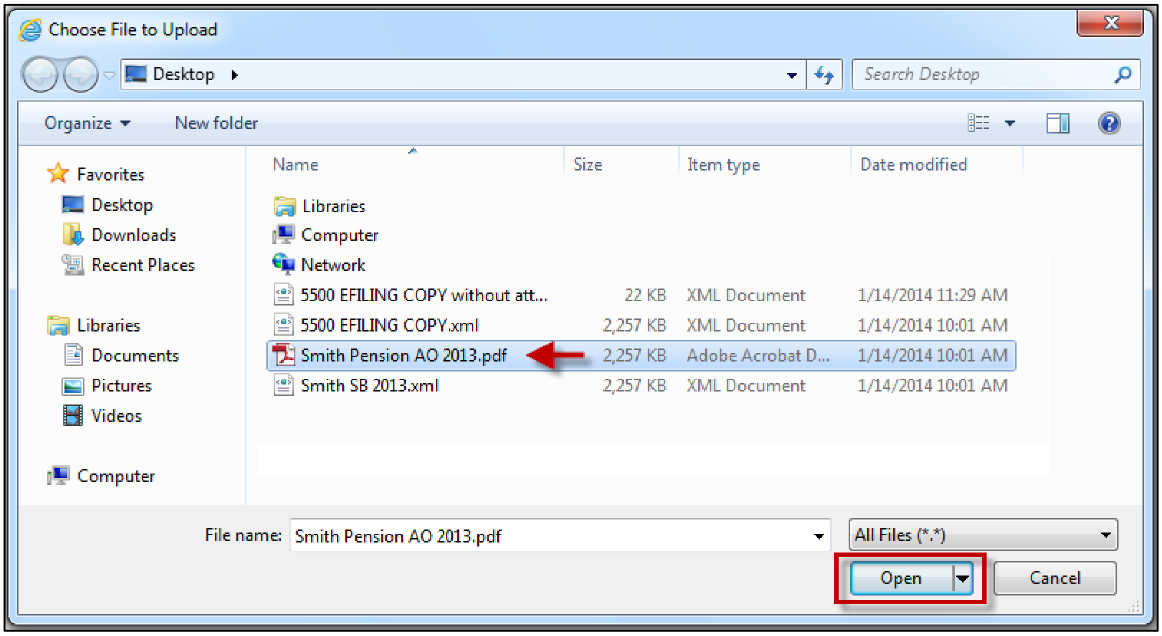



**Figure 46. Select PDF or TXT File to Be Attached**

7. Click the *Add Attachment* button to complete adding the attachment to the filing.

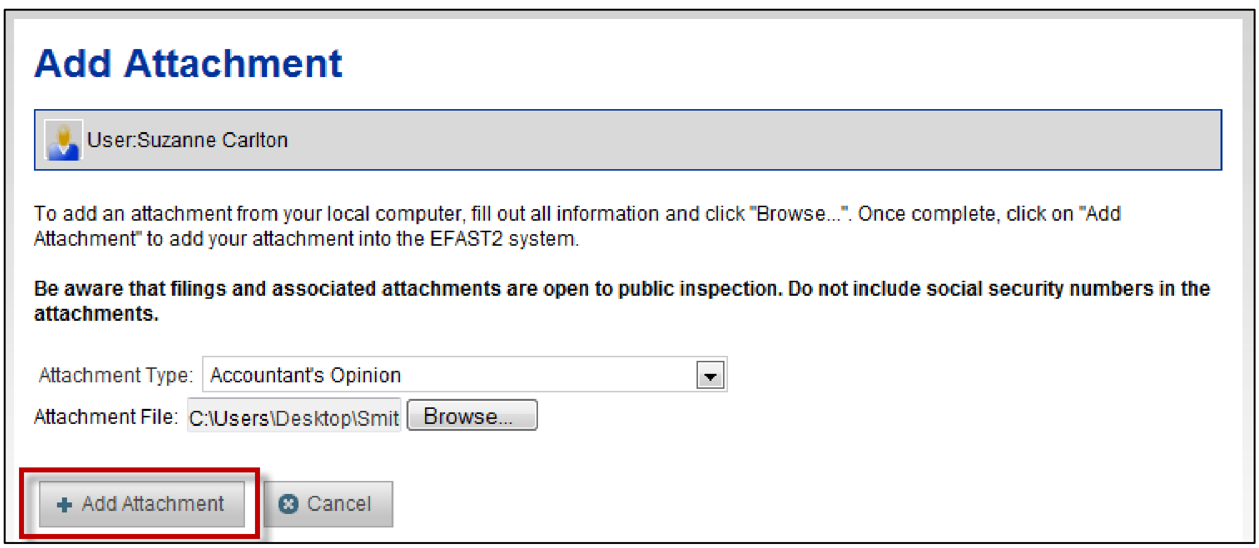



**Figure 47. Attachment File Populated**

8. Once the file is attached, it will be listed in the *Attachments* section of the **Filing Menu**. You will see the element name on the left and the name of the file you attached on the right, with one exception. In the case of the Accountant's Opinion, the file name will always show as "AccountantOpinion.pdf". In all other cases, the name of the actual file will be shown.

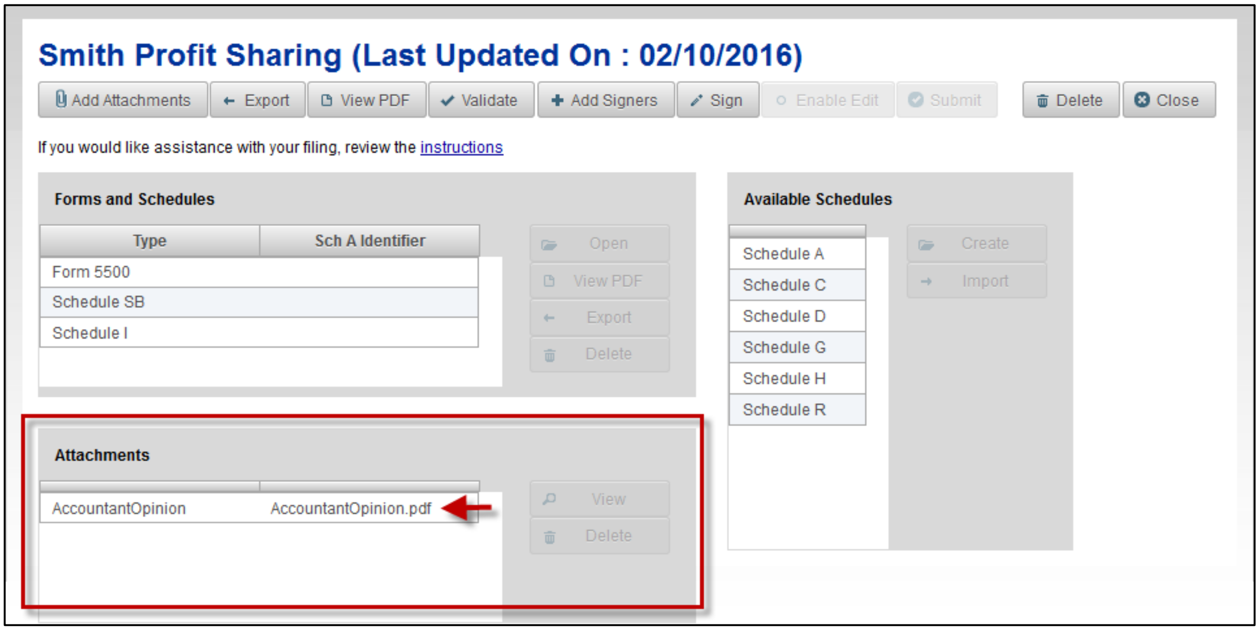



**Figure 48. Attachments Added to Filing**

### 3.5.2 View an Attachment

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

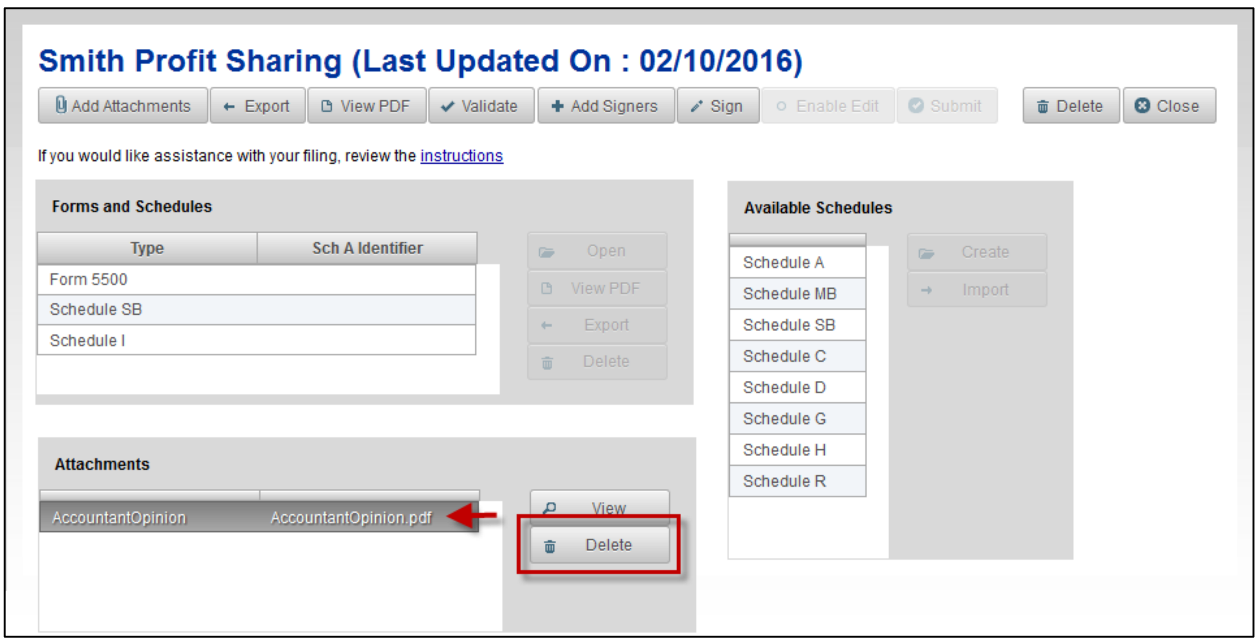



**Figure 49. View Attachment**

2. The attachment will open using the corresponding software on your computer for the selected file type.

> ***NOTE***: *To view a PDF attachment you will need PDF Reader software. This is available as a free download on the Internet.*

### 3.5.3 Delete an Attachment

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


**Figure 50. Delete Attachment**

2. Click *Yes* or *No* to confirm the deletion of the attachment.

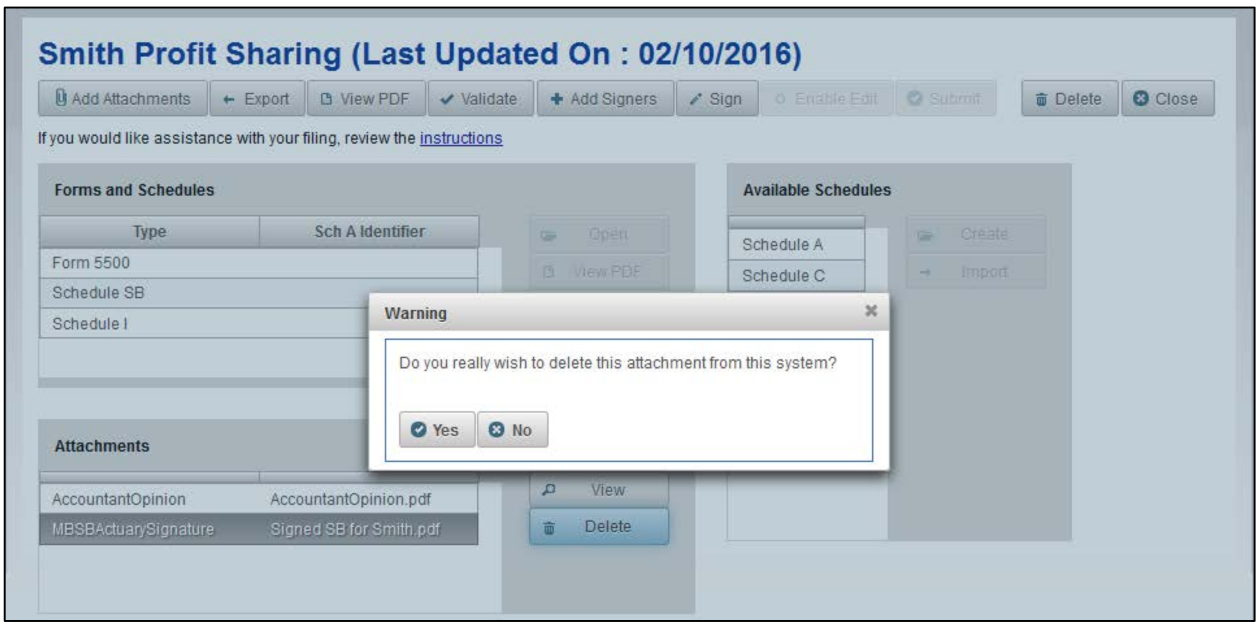



**Figure 51. Confirm Delete of Attachment**

a. Confirm delete:

   i. Click the *Yes* button to delete.

   ii. The system deletes the attachment and it is removed from the *Attachments* list. This is a permanent delete. To attach it again, follow the *Add Attachment* instructions above (3.5.1).

b. Cancel the delete.

   i. Click the *No* button to cancel the delete. The attachment will not be deleted.

c. In both cases, you are returned to the **Filing Menu**. If you confirmed the delete, the attachment is removed from the *Attachments* list; otherwise, the attachment remains.

## 3.6 Validate the Filing to Check for Errors

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

1. To validate a filing, click the *Validate* button on the button ribbon of the **Filing Menu.**

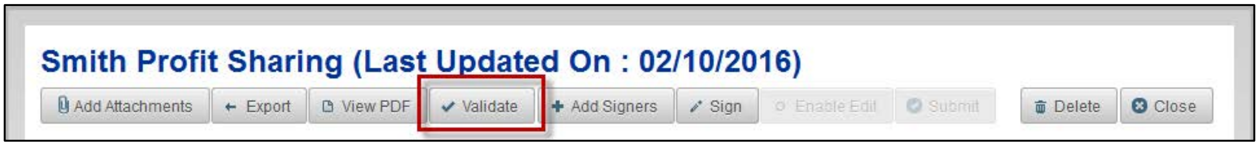



**Figure 52. Validate Filing**

2. The filing will be checked for errors. If errors are found, they will be displayed in a separate pop-up window. This is done to allow you to toggle between your filing and error report as you attempt to fix the errors. There are two levels of errors that will be reported:

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

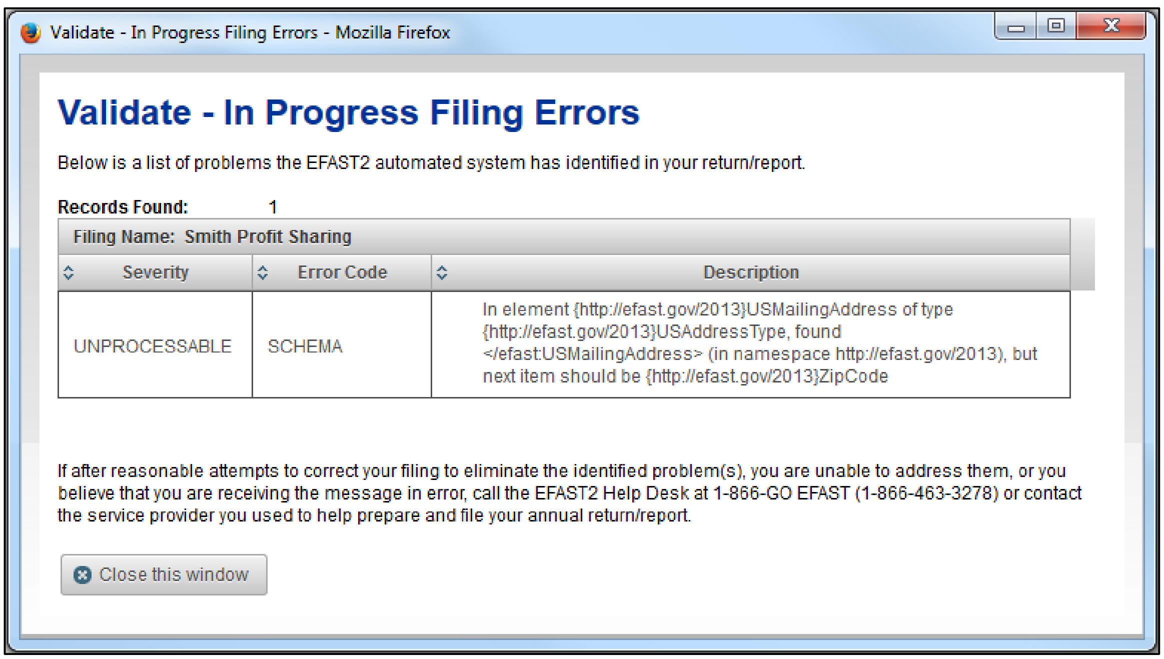



**Figure 53. Validate – Schema Error**

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

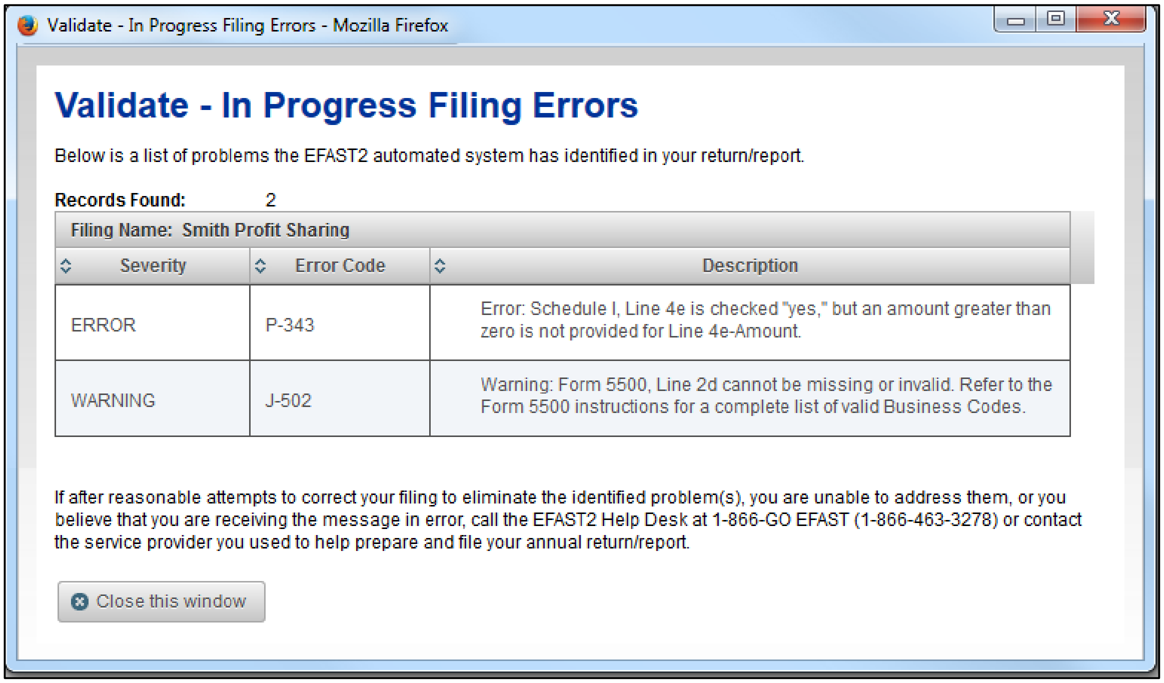



**Figure 54. Validate – Errors and Warnings**

c. **Records Found:** If the EFAST2 system finds no errors or warnings when using the Validate function, the *Validate* window will indicate a "Records Found" count of zero, and will indicate "No records found" in the list.

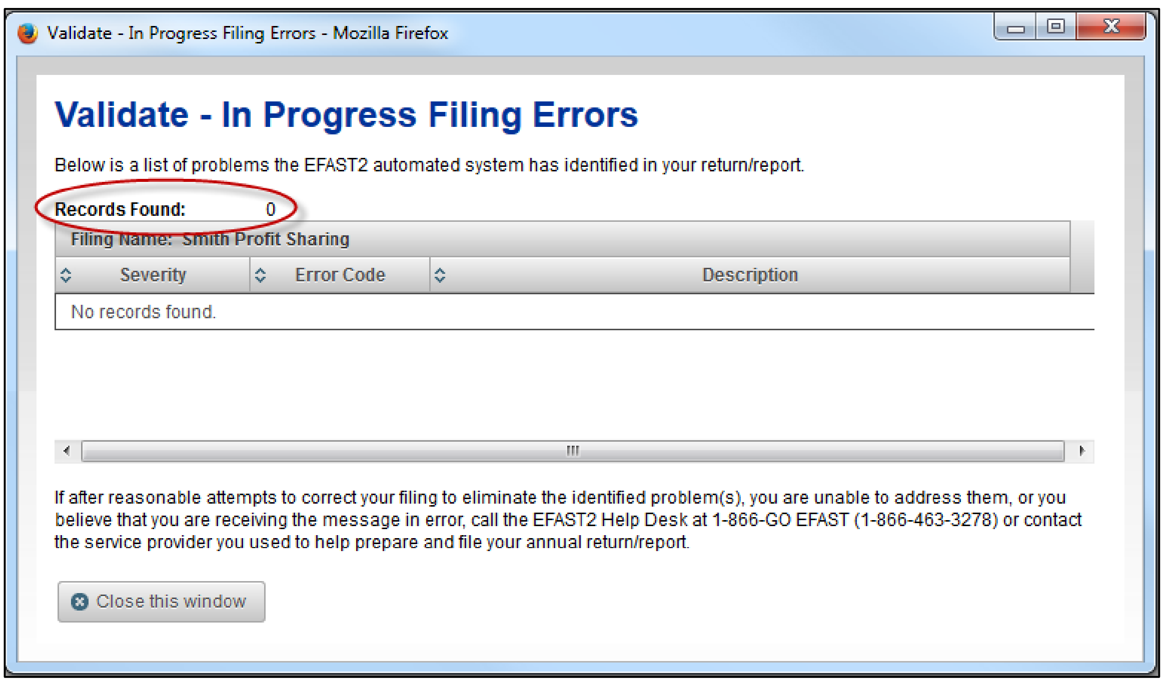



**Figure 55. Validate – No Error Records are Found**

3. To close the error report window, close the window as you would any other browser window or tab or click the *Close this window* button.

## 3.7 View the Filing as a PDF

The *View PDF* function creates a PDF file that may be opened immediately or saved to your computer. Pop-up blockers may prevent the downloading of a PDF file. Further details regarding pop-up blockers may be found in Appendix B.

### 3.7.1 Open or Save PDF of Entire Filing

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


**Figure 56. View PDF of Entire Filing**

2. You will be prompted to open the file immediately, save it to your computer, or cancel the download. Depending on the browser type and version, the open and save options may appear in a separate download window or in a browser notification at the top or bottom of the screen.
    a. Open: Will open the filing in a new window using software on your computer that can display PDF files (such as Adobe Reader.)
    b. Save: Will save the filing to your computer. You may view it at any time.
    c. Cancel/Close: Will cancel the operation and return to the **Filing Menu** page.

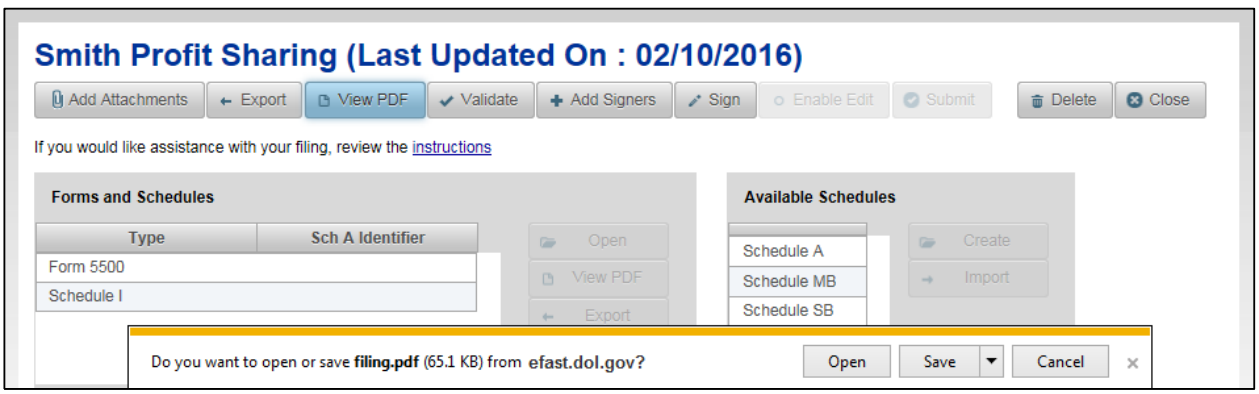



**Figure 57. Open/Save/Cancel PDF**

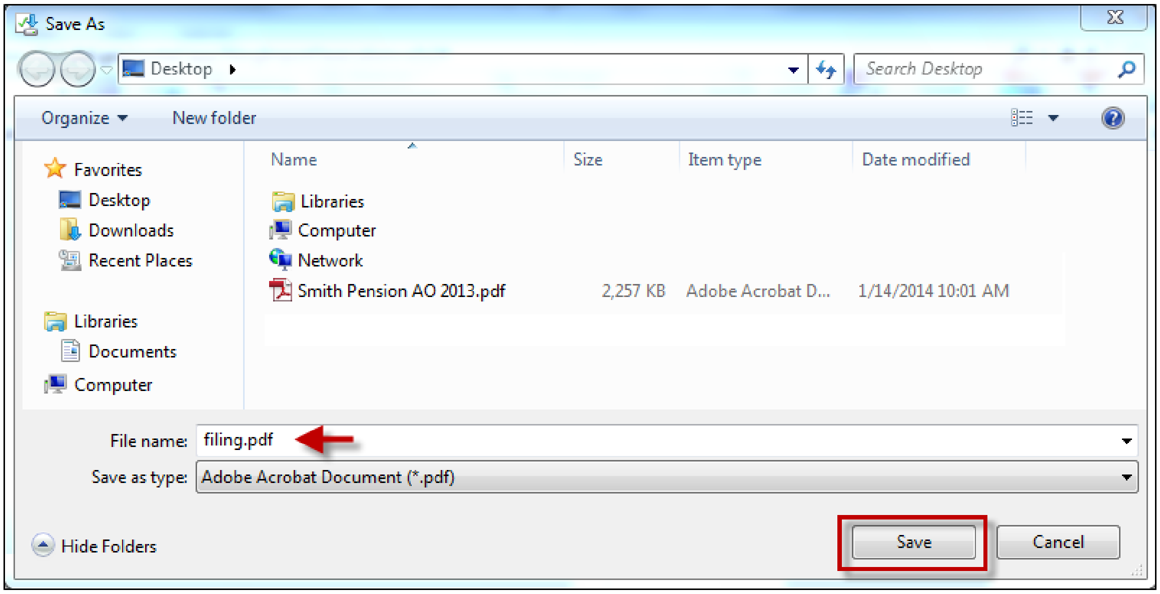



**Figure 58. Save to File**

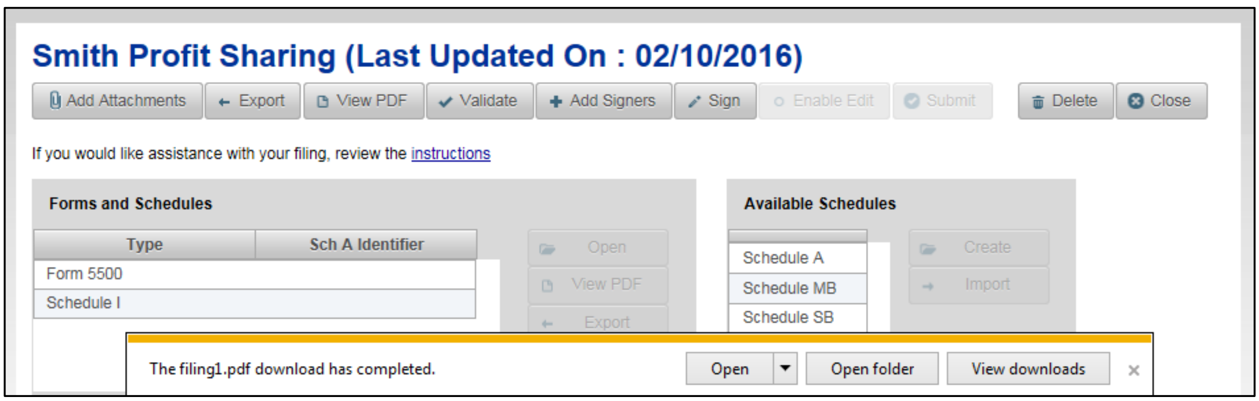



**Figure 59. PDF Download Complete**

### 3.7.2 Open or Save PDF of Individual Filing Component

1. To create a PDF of a single component of the filing from the **Filing Menu** page, click a form or schedule from the *Forms and Schedules* section of the screen and then click the *View PDF* button on the right.
2. You will be prompted to view the file immediately, save it to your computer, or cancel
   a. Save: Will save the component to your computer. You may view it at any time.
   b. Open: Will open the component in a new window using software on your computer that can display PDF files (such as Adobe Reader).
   c. Cancel/Close: Will cancel the operation and return to the **Filing Menu** page.

## 3.8 Export the Filing Data (XML)

Users have the ability to export XML filing data from IFILE. This functionality allows users to export a filing or filing component(s).

Using the export function, users have the ability to save an XML file of the selected filing or filing component(s) on their computer. The XML file can be saved, imported into another software program, or sent to another user.

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

### 3.8.1 Export Entire Filing or Form 5500/5500-SF

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


**Figure 60. Click *Export* from Button Ribbon**

2. You will be prompted to open the XML file, save it to your computer, or cancel the download.

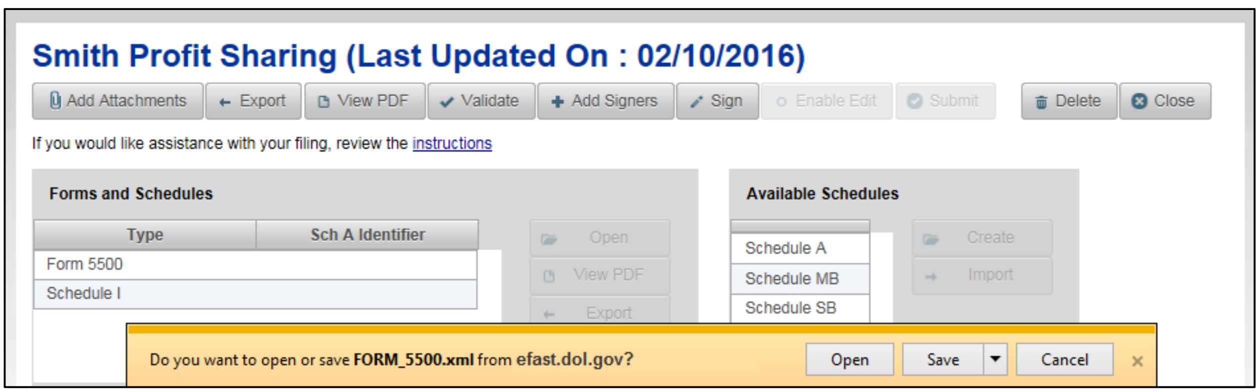
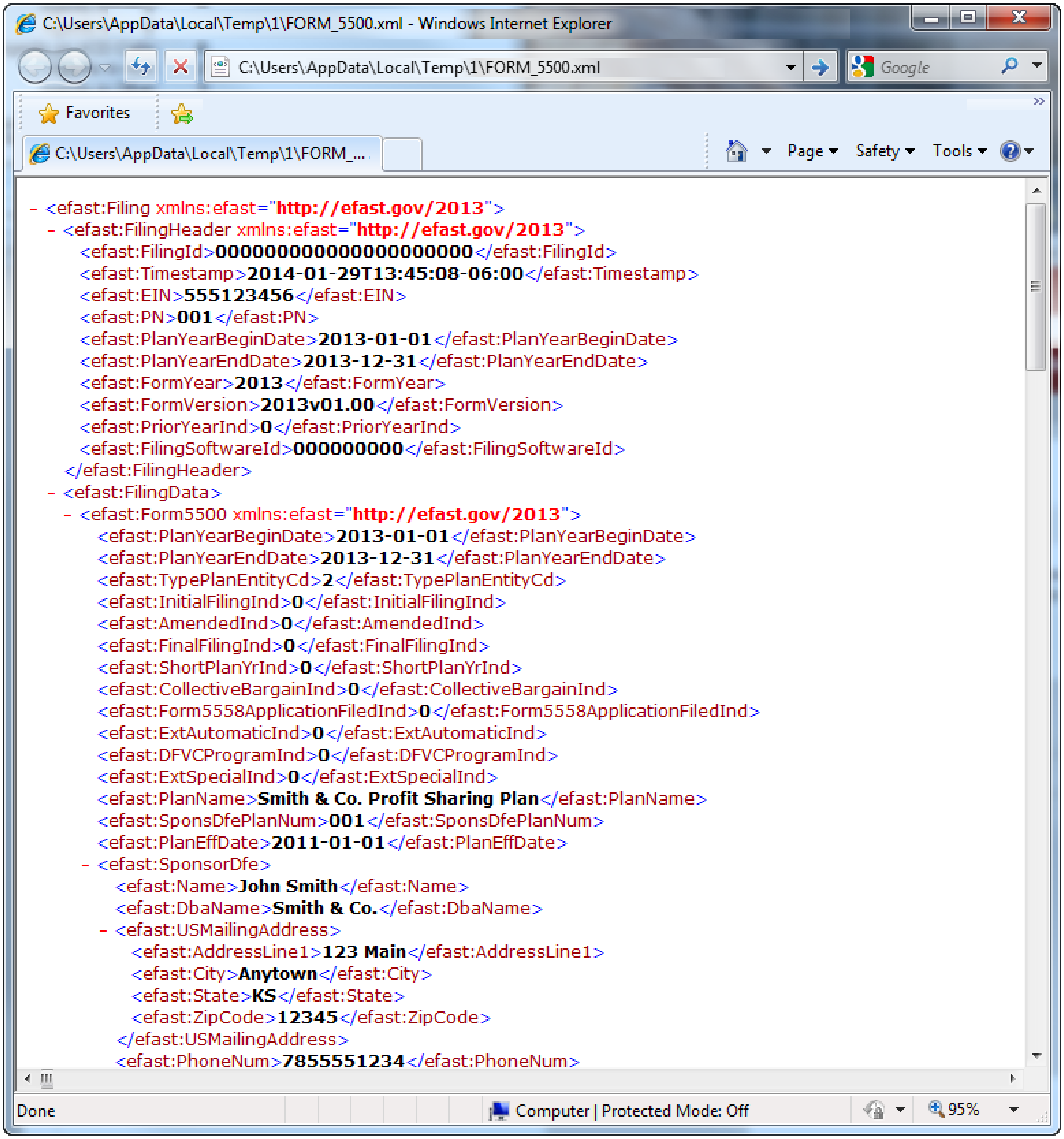



**Figure 61. Export Filing Prompt**

   a. Open: Will open the XML-formatted filing in the default XML editor/viewer on your computer.

   b. Save: Will save the XML-formatted filing to your computer.

   c. Cancel: Will cancel the operation and return to the **Filing Menu** page.





```
- <efast:Filing xmlns:efast="http://efast.gov/2013">
  - <efast:FilingHeader xmlns:efast="http://efast.gov/2013">
      <efast:FilingId>00000000000000000000</efast:FilingId>
      <efast:Timestamp>2014-01-29T13:45:08-06:00</efast:Timestamp>
      <efast:EIN>555123456</efast:EIN>
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      <efast:PlanYearBeginDate>2013-01-01</efast:PlanYearBeginDate>
      <efast:PlanYearEndDate>2013-12-31</efast:PlanYearEndDate>
      <efast:FormYear>2013</efast:FormYear>
      <efast:FormVersion>2013v01.00</efast:FormVersion>
      <efast:PriorYearInd>0</efast:PriorYearInd>
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    </efast:FilingHeader>
  - <efast:FilingData>
    - <efast:Form5500 xmlns:efast="http://efast.gov/2013">
        <efast:PlanYearBeginDate>2013-01-01</efast:PlanYearBeginDate>
        <efast:PlanYearEndDate>2013-12-31</efast:PlanYearEndDate>
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        <efast:InitialFilingInd>0</efast:InitialFilingInd>
        <efast:AmendedInd>0</efast:AmendedInd>
        <efast:FinalFilingInd>0</efast:FinalFilingInd>
        <efast:ShortPlanYrInd>0</efast:ShortPlanYrInd>
        <efast:CollectiveBargainInd>0</efast:CollectiveBargainInd>
        <efast:Form5558ApplicationFiledInd>0</efast:Form5558ApplicationFiledInd>
        <efast:ExtAutomaticInd>0</efast:ExtAutomaticInd>
        <efast:DFVCProgramInd>0</efast:DFVCProgramInd>
        <efast:ExtSpecialInd>0</efast:ExtSpecialInd>
        <efast:PlanName>Smith & Co. Profit Sharing Plan</efast:PlanName>
        <efast:SponsDfePlanNum>001</efast:SponsDfePlanNum>
        <efast:PlanEffDate>2011-01-01</efast:PlanEffDate>
      - <efast:SponsorDfe>
          <efast:Name>John Smith</efast:Name>
          <efast:DbaName>Smith & Co.</efast:DbaName>
        - <efast:USMailingAddress>
            <efast:AddressLine1>123 Main</efast:AddressLine1>
            <efast:City>Anytown</efast:City>
            <efast:State>KS</efast:State>
            <efast:ZipCode>12345</efast:ZipCode>
          </efast:USMailingAddress>
          <efast:PhoneNum>7855551234</efast:PhoneNum>
```


**Figure 62. Exported Filing XML, Opened in a file Editor/Viewer**

### 3.8.2 Export Individual Form or Schedule

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

1. From the **Filing Menu** page of the filing, select the schedule you wish to export from the *Forms and Schedules* list and click the *Export* button on the right.

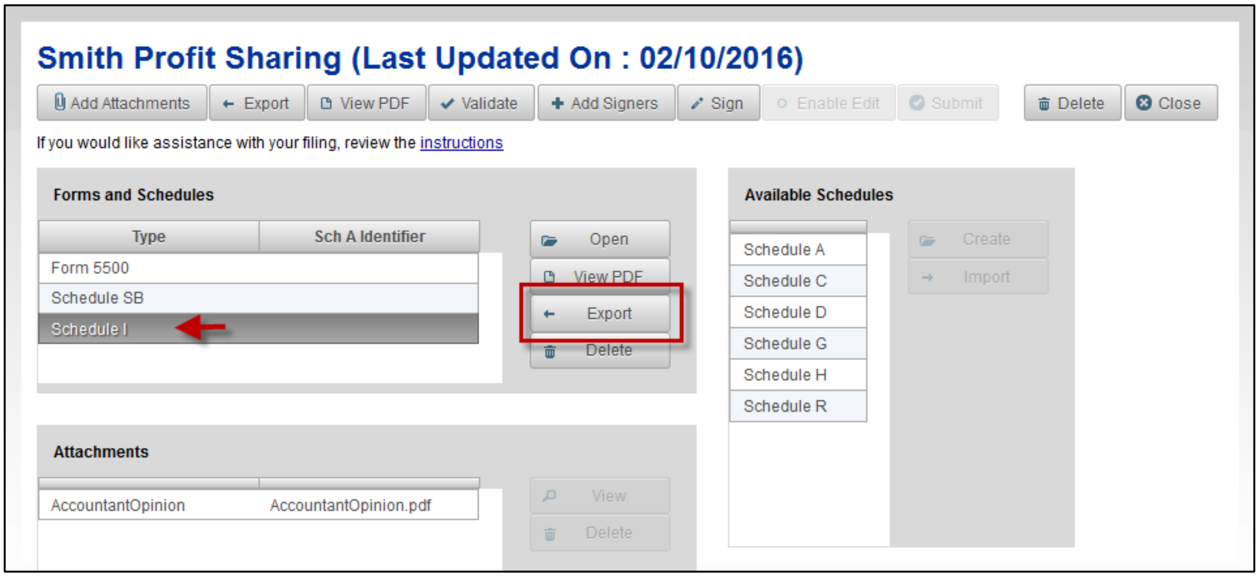



**Figure 63. Export Individual Schedule**

2. You will be prompted to open the XML file, save it to your computer or cancel the download.
   a. Open: Will open the XML-formatted form or schedule in the default XML editor/viewer on your computer.
   b. Save: Will save the XML-formatted schedule to your computer.
   c. Cancel: Will cancel the operation and you will be returned to the **Filing Menu** page.

## 3.9 Delete Filing Data

### 3.9.1 Delete Entire Filing

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


**Figure 64. Delete Filing**

2. Click *Yes* or *No* to confirm deletion of the form and all associated information from the IFILE system.

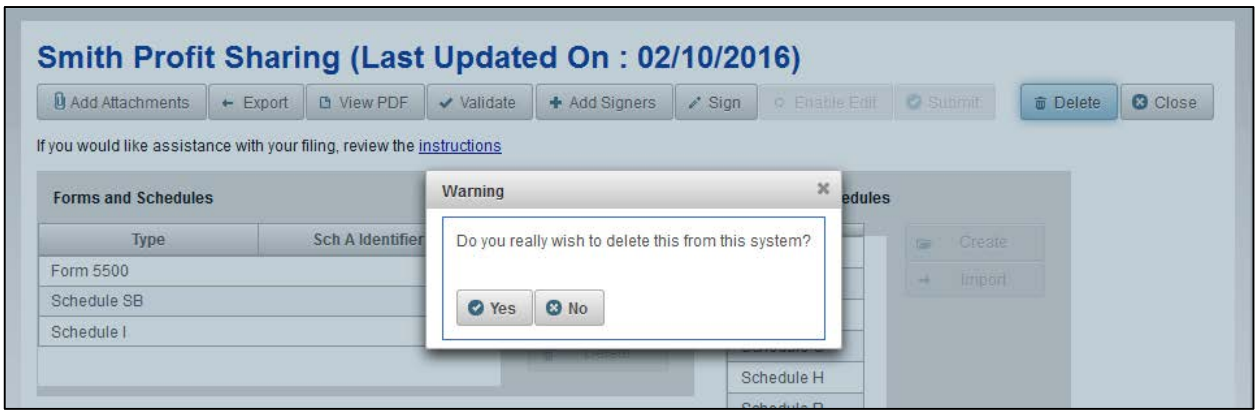



**Figure 65. Confirm Delete of Entire Filing**

a. Confirm delete:

   i. Click the *Yes* button to delete.

   ii. The system deletes the filing in its entirety, including the form and all the schedules and attachments. This is a permanent deletion.

   iii. You are returned to the **Filing Summary** page. The filing no longer appears in the list of filings in any category (*Saved Filings*, *Awaiting Signatures*, etc.).

b. Cancel the delete.

   i. Click the *No* button to cancel the delete. The filing is not deleted.

   ii. You are returned to the **Filing Menu**.

### 3.9.2 Delete Individual Schedule

1. From the **Filing Menu** (see Figure 66), select the schedule you wish to delete and click the *Delete* button in the *Forms and Schedules* section (Schedule A, in the example).

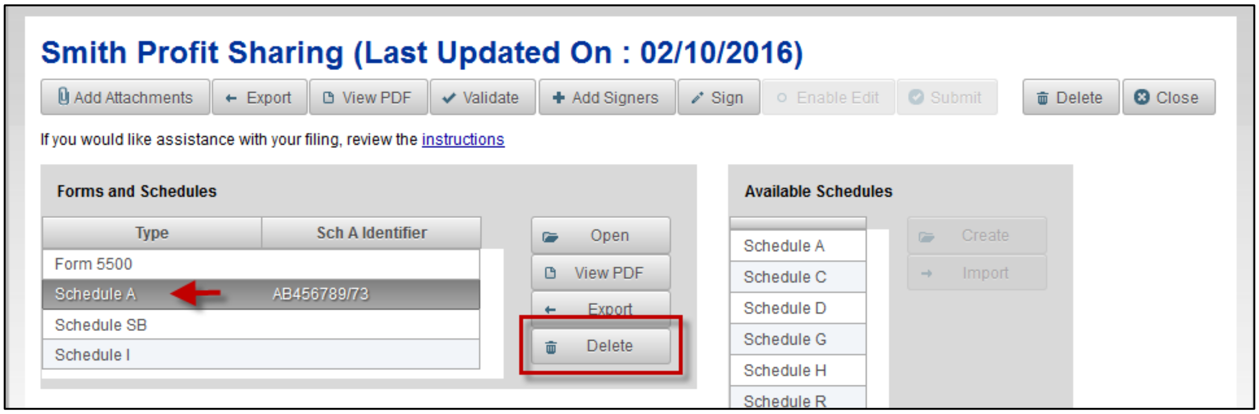



**Figure 66. Delete Schedule**

2. Click *Yes* or *No* to confirm deletion of the selected schedule.

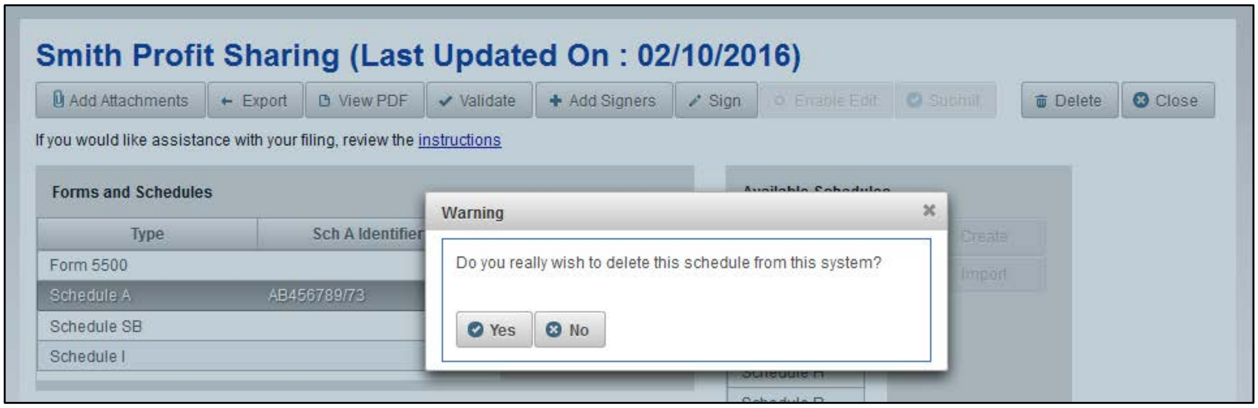



**Figure 67. Confirm Delete of Schedule**

a. Confirm delete:
   i. Click the *Yes* button to delete the schedule. This is a permanent delete.
   ii. You are returned to the **Filing Menu** and the schedule no longer appears in the list of *Forms and Schedules*. In addition, the deleted schedule is replaced in the list of *Available Schedules*.

b. Cancel the delete.
   i. Click the *Cancel* button to cancel the delete. The schedule is not deleted.
   ii. You are returned to the **Filing Menu** with the schedule intact.

## 3.10 Add Signer(s) to the Filing

The IFILE Signing process is composed of two parts:

1. Adding signers to a filing
2. Signing the filing

Prior to submission of a filing for processing, the required electronic signature(s) must be applied to the filing.

The EFAST2 system allows as few as one or as many as three signatures per filing. The signing roles available are: Plan Administrator, Plan Sponsor, DFE (Direct Filing Entity), and Service Provider using E-signature alternative option (Form Year 2013 and later).

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

In IFILE, the Filing Author creates a filing with the necessary forms, schedules, and attachments and then uses the function to add the Filing Signer(s) to the filing using the signers email address.

Each signer is notified via email when a filing is ready to be electronically signed.

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

### 3.10.1 Add Signers

The Filing Author adds the signer(s) to the filing. If the Filing Author is also the plan sponsor, plan administrator, or service provider filing on behalf of the plan administrator, the author also must have the Filing Signer user type to be able to sign the filing. For guidance on who should sign a filing, see the *Form 5500/5500-SF Instructions*.

Only users with the Filing Signer user type can be added to a filing for signing purposes.

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


**Figure 68. Add Signers**

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

> ***NOTE**: EFAST2 Frequently Asked Question #31 states "If the same person serves as both the plan sponsor and plan administrator, that person only needs to sign as the plan administrator on the 'Plan Administrator' line."*
>
> Therefore, a signer who is both the plan sponsor and plan administrator needs to be added only once, as long as the signer selects to sign using the roles of "Plan Administrator" or both roles of "Plan Administrator" and "Plan Sponsor" (see section 3.11).

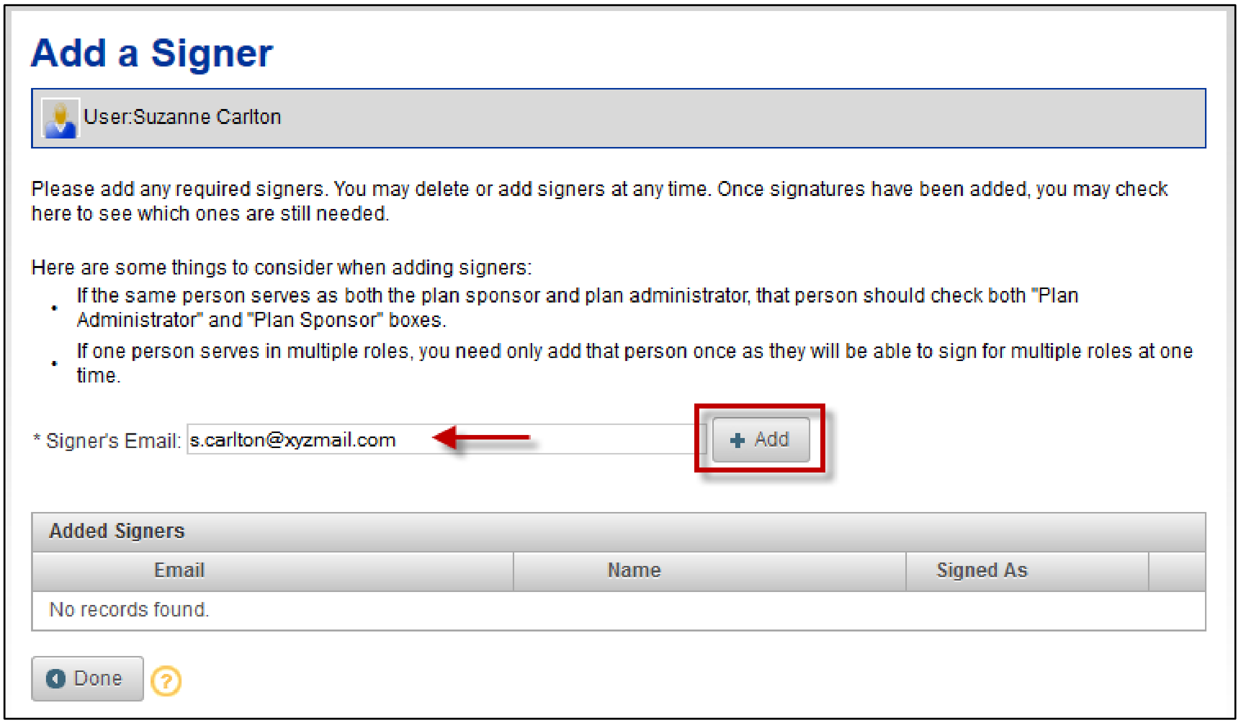



**Figure 69. Add Signer's Email Address**

3. If the email address matches a valid EFAST2 user with a user type of Filing Signer, the user is added to the list of signers.

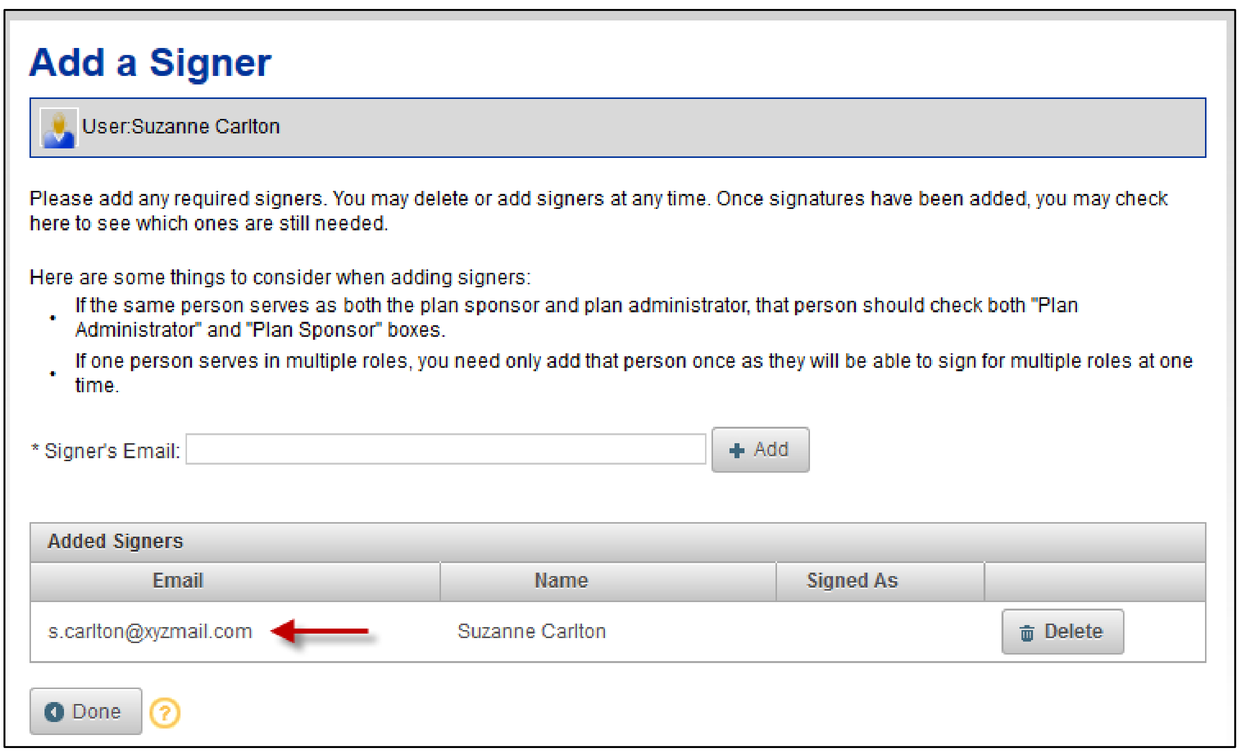



**Figure 70. Signer Added to Filing**

a. If the email address does not match a valid EFAST2 user, an error will be displayed.

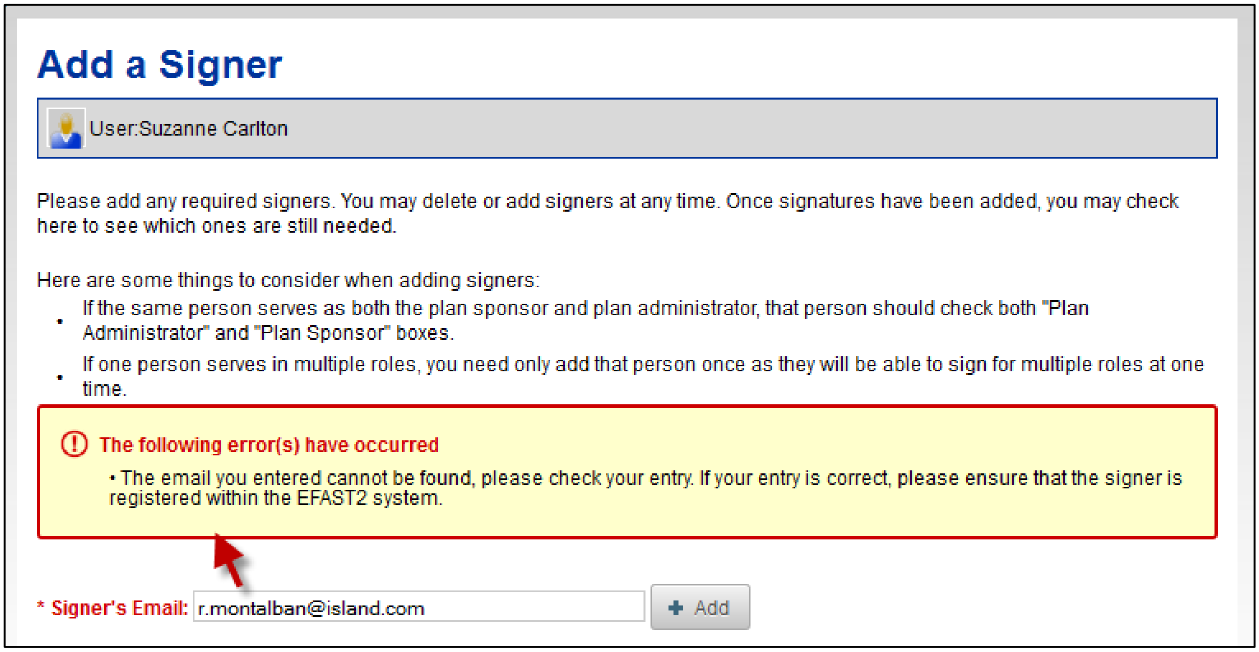



**Figure 71. Invalid Signer – Email Cannot be Found**

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

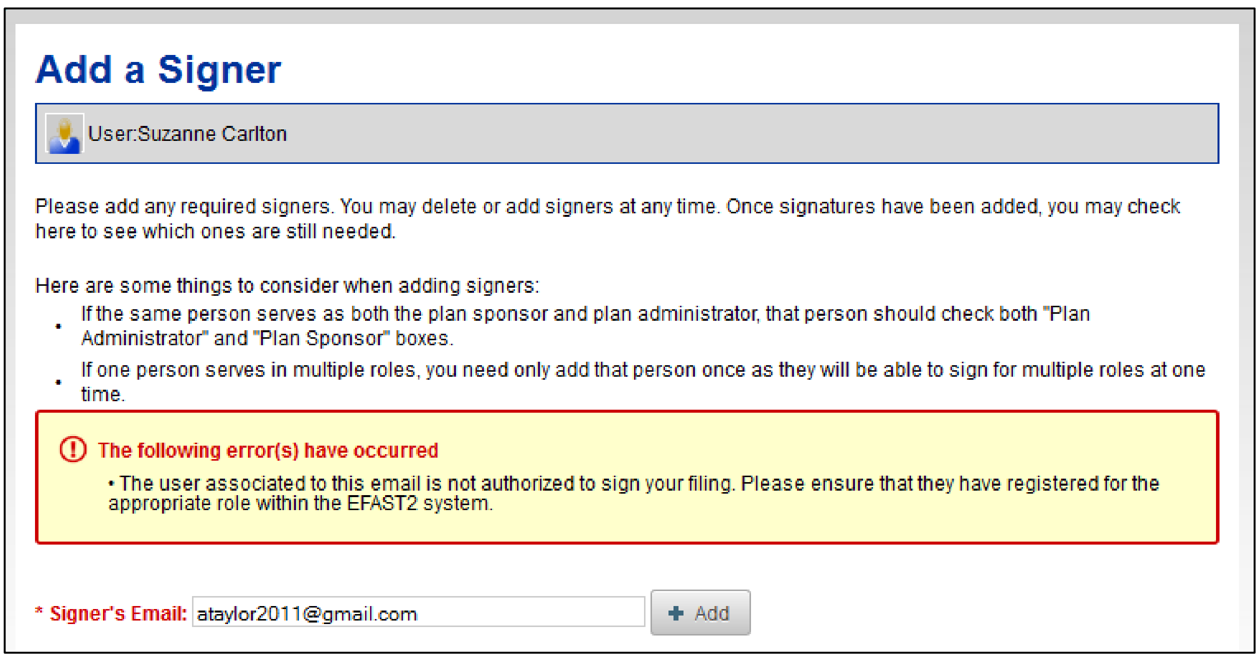



**Figure 72. Invalid Signer – Not Authorized to Sign**

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

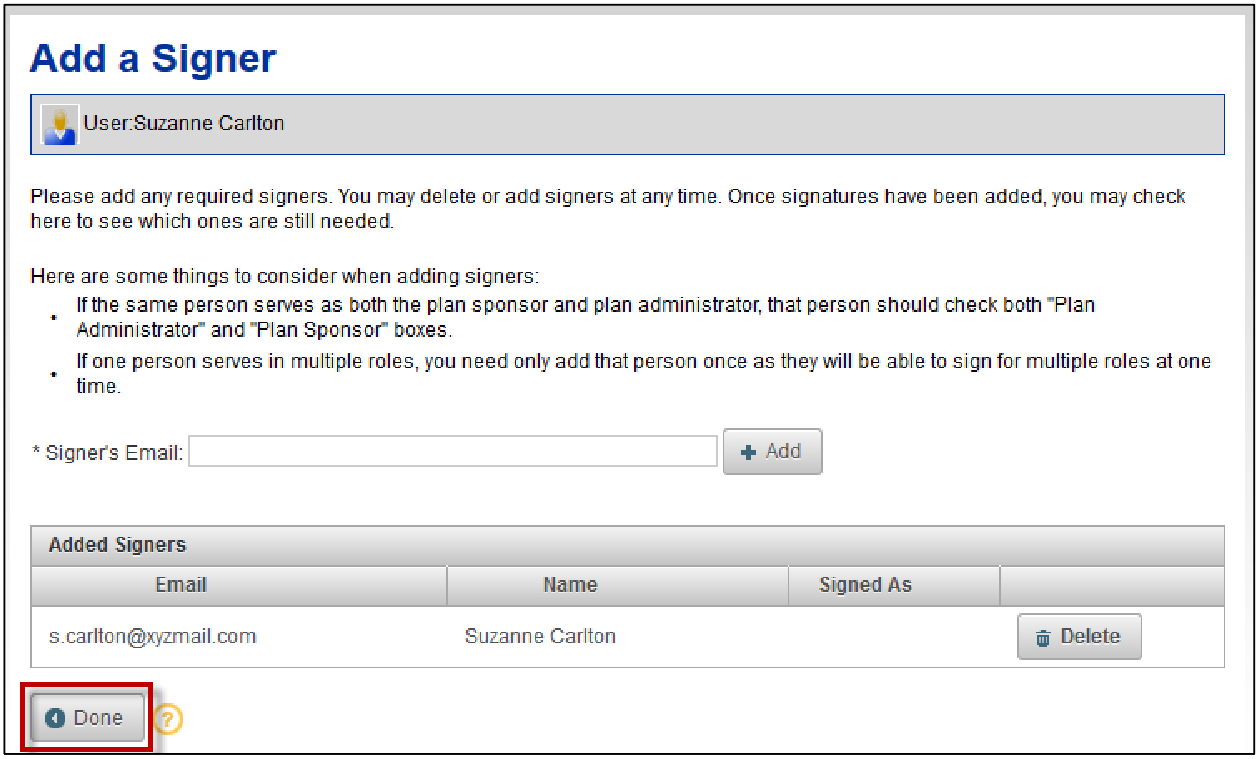



**Figure 73. Done Adding Signers to Filing**

5. After clicking the *Done* button on the **Add a Signer** page, you are returned to the **Filing Menu**.
   a. Once a signer has been added to the filing, the *Add Attachments*, *Export*, and *Validate* buttons are disabled in the button ribbon.
   b. The *Enable Edit* Button can be used to remove the signers that have been added so that the filing can be edited or validated. To re-enable edit, see section 3.12.
   c. The *Submit* button is disabled until the filing has been signed.
   d. If the Filing Author is also the Filing Signer, the *Sign* button will be enabled.
   e. If the Filing Author is <u>not</u> also a Filing Signer, the *Sign* button will be disabled.


**Figure 74. Button Ribbon - Filing Author also is Filing Signer**


**Figure 75. Button Ribbon - Filing Author is Not Filing Signer**

### 3.10.2 Delete Signer

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

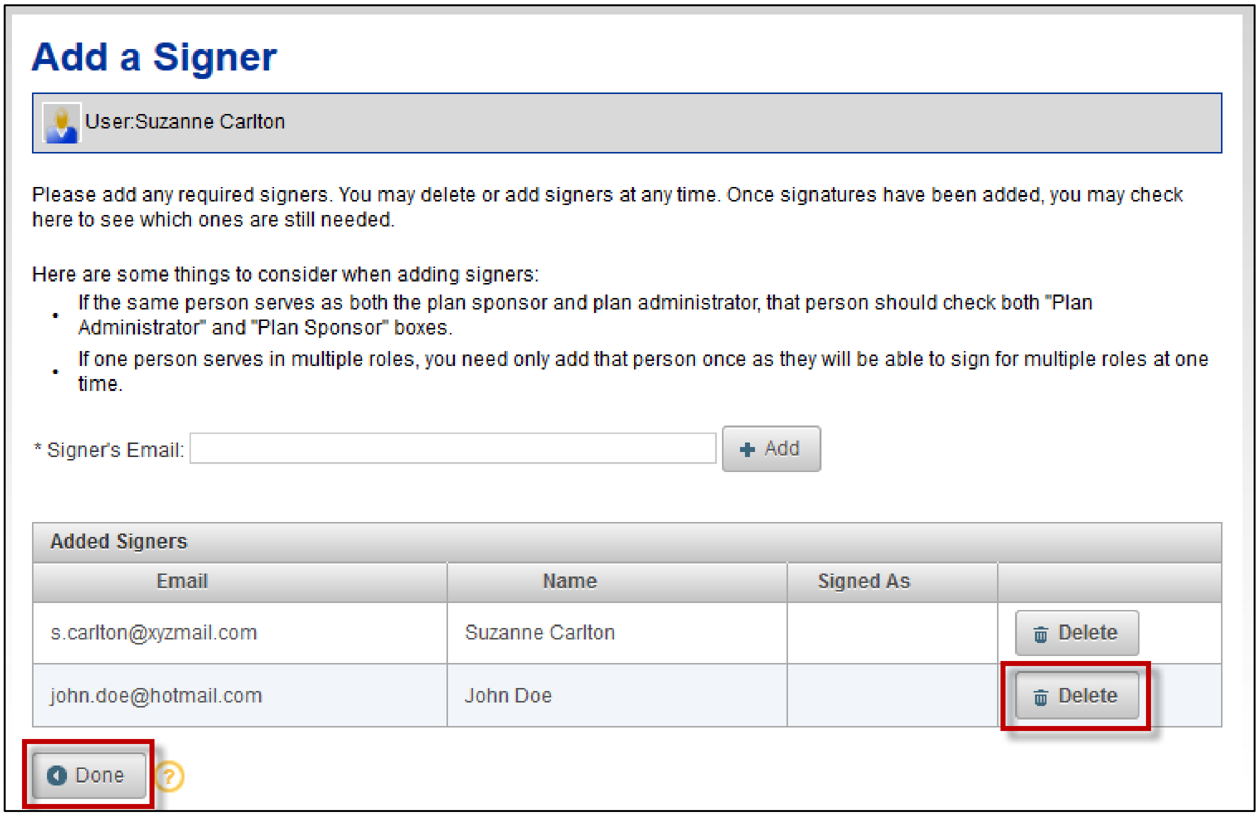



**Figure 76. Delete a Signer from a Filing**

### 3.10.3 View Signer

1. To view the pending or acquired signature(s), open the *Awaiting Signature* or *Signed* filing.
2. Click the *Add Signers* button.


**Figure 77. Click *Add Signers* button to view Signer(s)**

3. On the **Add a Signer** page, the *Signed As* column will display the role selected by the singer(s). If the *Signed As* field is blank, the signer has not yet signed the filing.
   a. Click *Delete* to remove a signer if necessary. This can be used if a signer selected an incorrect signing role and needs to be removed and added again.

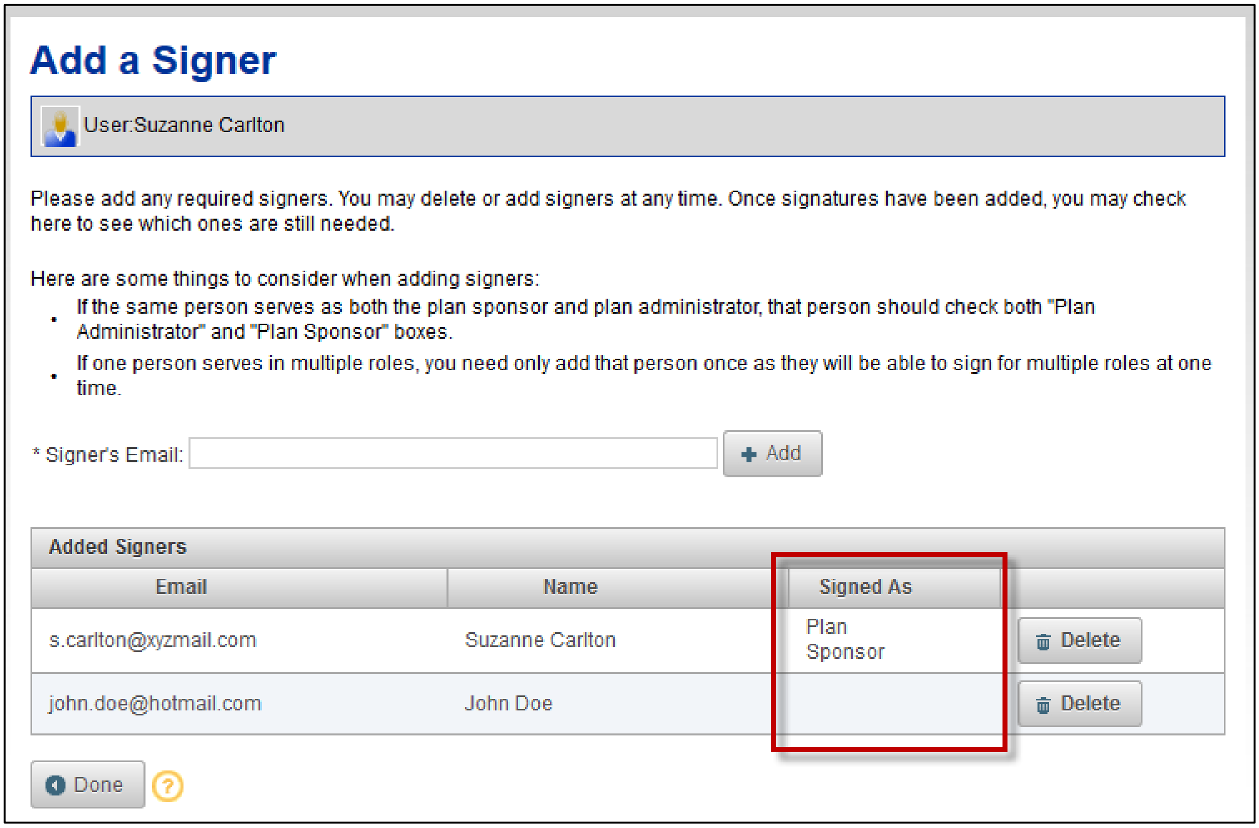



**Figure 78. View Signer Role**

## 3.11 Sign a Filing Electronically using EFAST2 Credentials

When a signer is added to a filing, EFAST2 sends the user an email notifying them that they have a filing to sign. The user logs into EFAST2 to view any filing(s) awaiting signature. The PIN will be required when providing an electronic signature and can be viewed by clicking the *View Your PIN* button.

1. From the **Filing Summary** page, click the *Provide Signatures* button under *Signatures.*

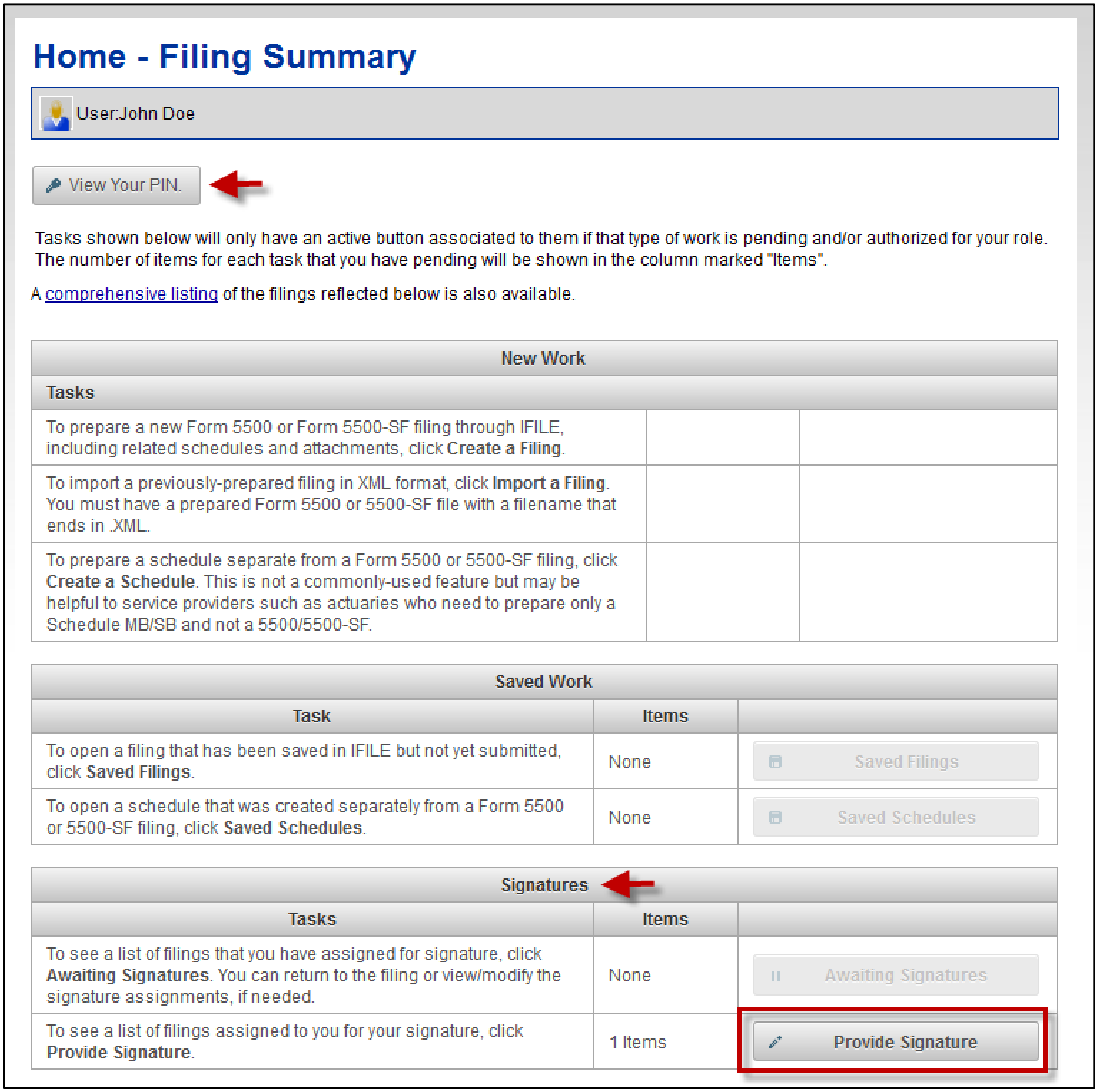



**Figure 79. Filing Summary – Provide Signature**

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

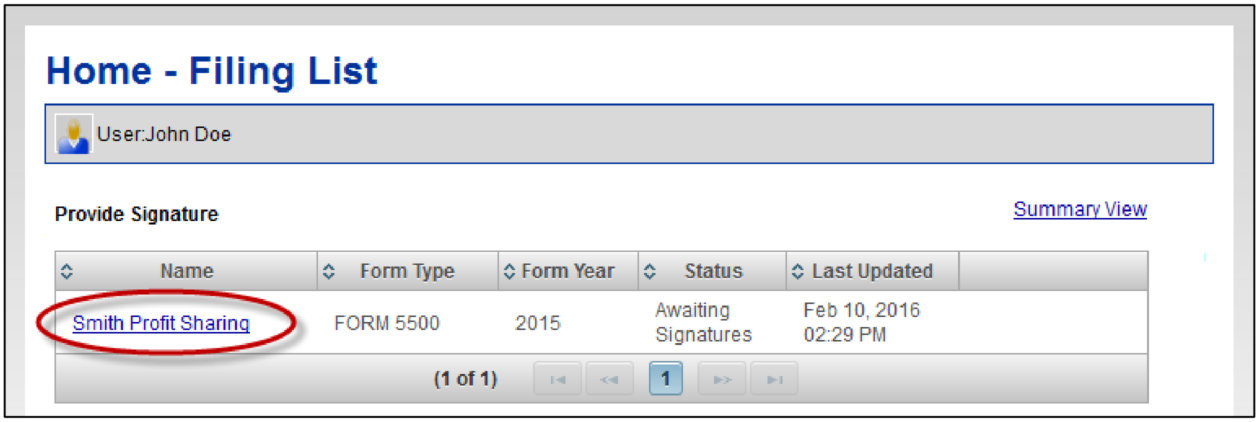



**Figure 80. Provide Signature – Click Name to Open the Filing**

3. Click the *View PDF* button to open the filing for review or save a copy of the filing. The PDF will contain all filing elements including schedules and attachments (if any).

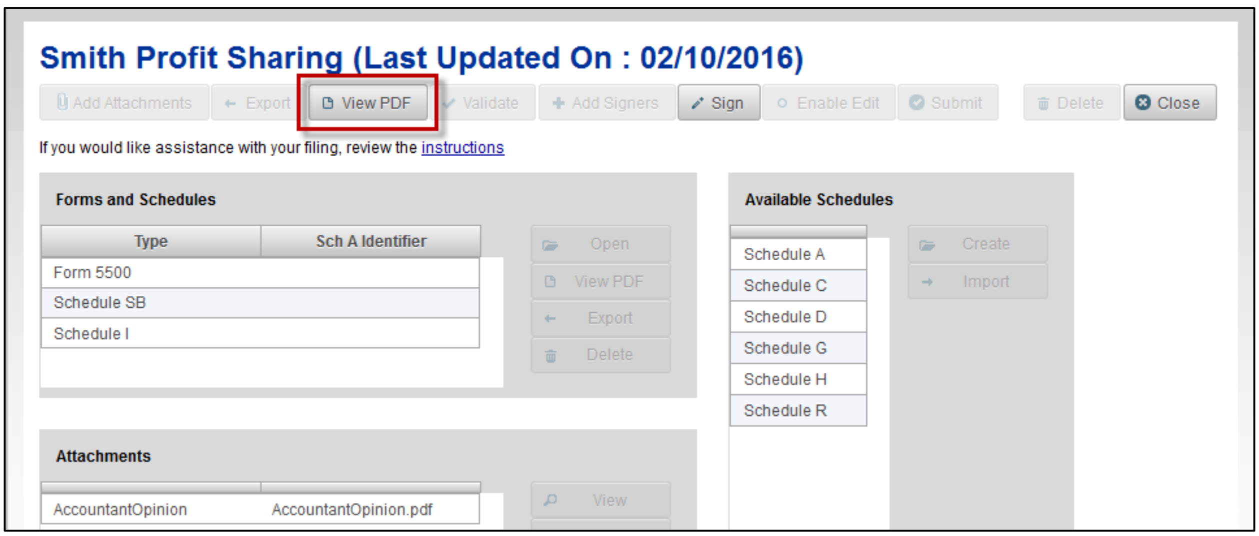



**Figure 81. Click *View PDF* to Review the Filing Prior to Signing**

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

4. Click the *Sign* button to sign the filing.


**Figure 82. Sign Filing**

5. **Sign – Validate Filing (Step 1 of 3)** – A pop-up window displays step 1 of the signature process.
   a. The plan name, sponsor name, plan number, EIN, and plan year begin and end dates are displayed.
   b. The filing is automatically validated to check for errors or warnings.
      i. No error(s) or warning(s) found – Click the *Sign* button to continue.
      ii. Error(s) or Warning(s) found – Click the *Sign* button to continue signing with errors, or click the *Cancel Signing* button to go back to the previous page. Contact the Filing Author to edit the filing.

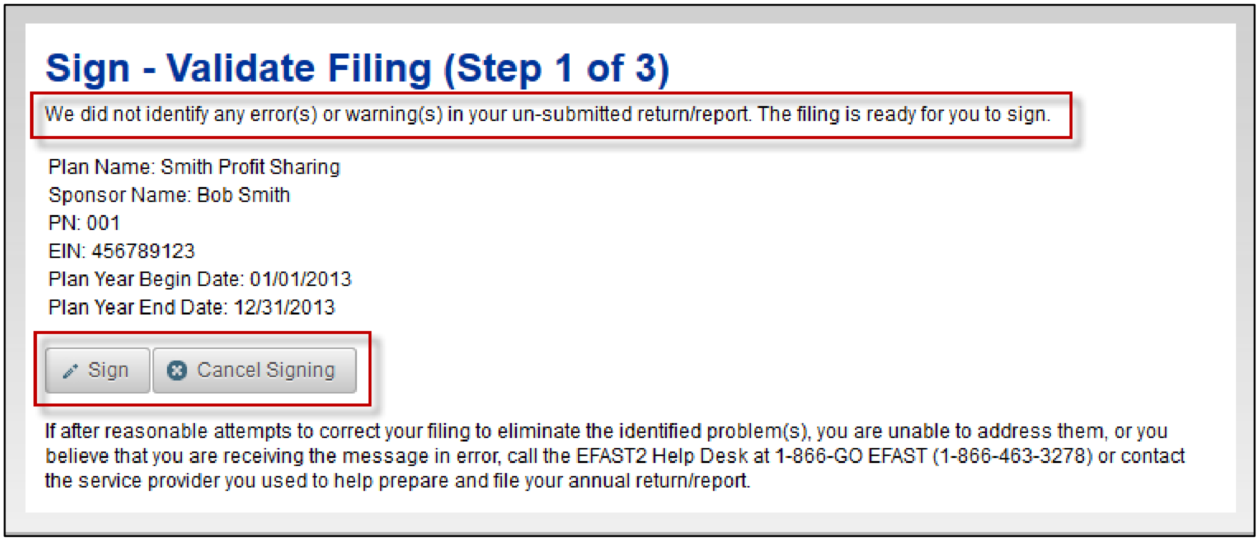



**Figure 83. Sign – Validate Filing (Step 1 of 3) – No errors or warnings found**

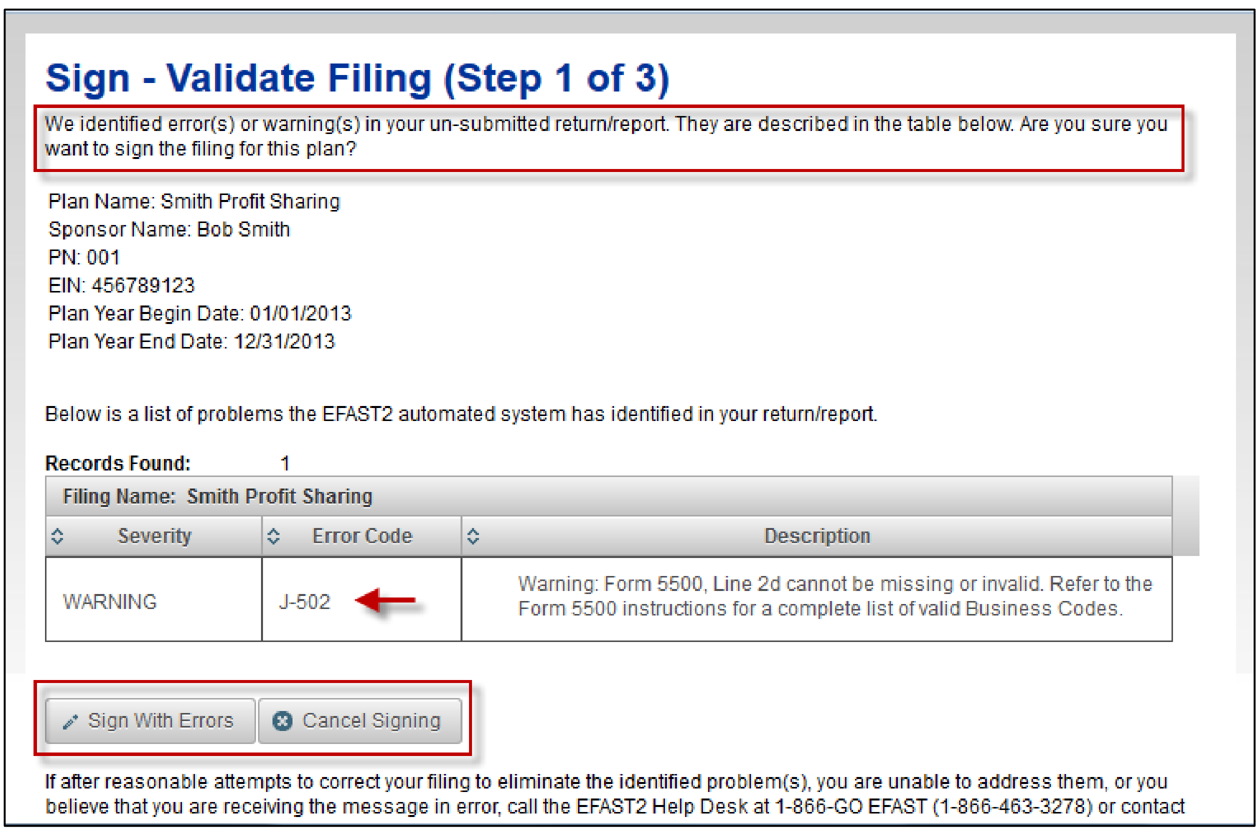



**Figure 84. Sign – Validate Filing (Step 1 of 3) –Error(s) or warning(s) found**

6. **Sign – Signature Agreement (Step 2 of 3)** – Read the Signature Agreement, check the box to confirm that you have read it, and accept the agreement. (The complete text contained in the Signature Agreement is in Appendix C.)

   a. If you decline the signature agreement, you will be asked to confirm that you are declining the agreement. If you click the *Yes* button, you will not be allowed to sign the filing.

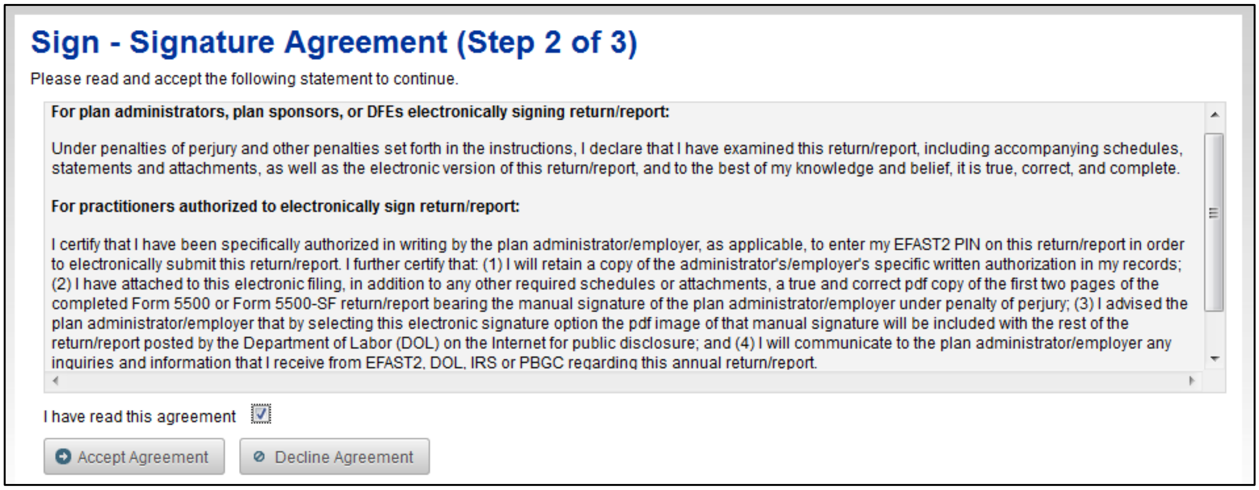



**Figure 85. Sign – Signature Agreement (Step 2 of 3)**

7. **Sign – Apply Signature (Step 3 of 3)** – After accepting the Signature Agreement, enter your EFAST2 User ID (a single letter followed by 7 numbers) and the exact 4-digit PIN and then select the appropriate signing role(s).

   a. The User ID is not case-sensitive.

   b. If you do not remember your PIN, it can be found on your **Home – Filing Summary** and **User Profile** pages. Click *Cancel* to return to the previous page, close the filing, and then click the *View Your PIN* button or the *User Profile* link in the navigation bar on the left side of the page.

   c. Select the role(s) for which you are signing. You may select all that apply.

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

      ii. Beginning with Form Year 2013, a signature role is available for a service provider using the E-Signature alternative option.

      iii. The DFE signer role is not available for Form 5500-SF.

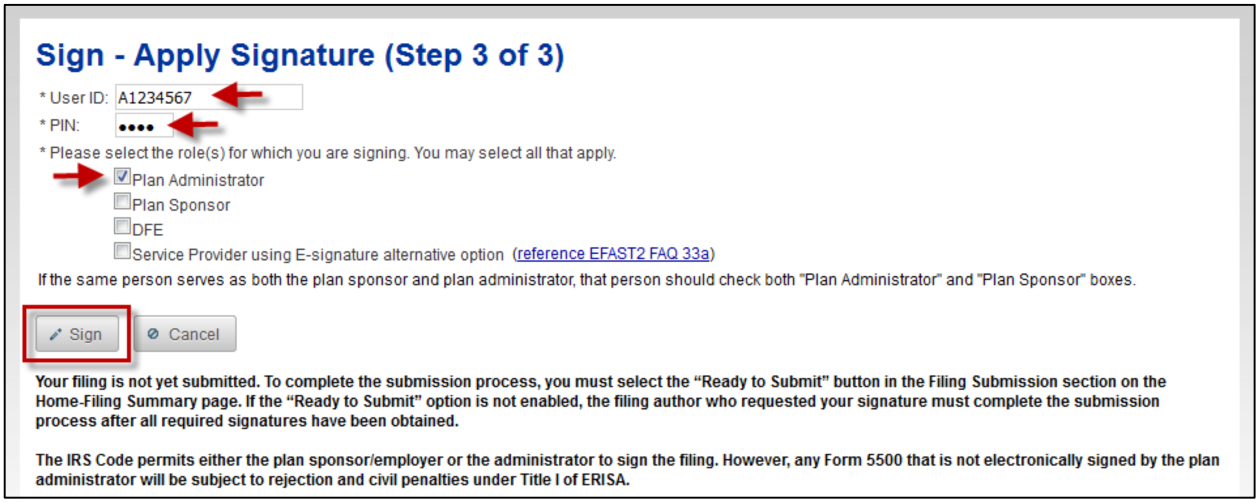



**Figure 86. Sign – Apply Signature (Step 3 of 3)**

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

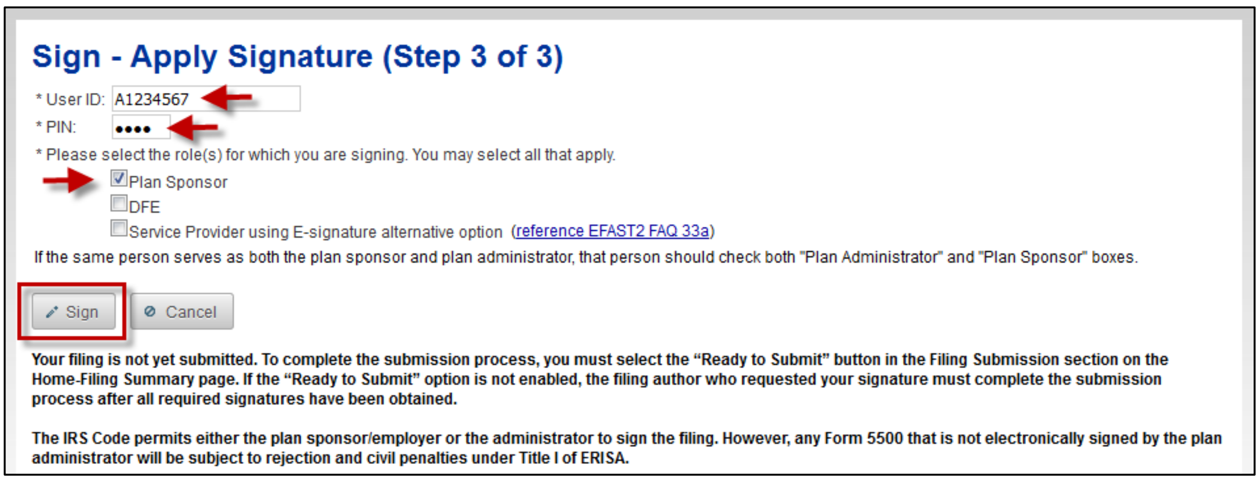



**Figure 87. Sign – Apply Signature – Example When Another Signer has Already Selected a Role**

v. Beginning with Form Year 2015, the signature role for service provider using the E-Signature alternative option includes additional required fields to enter the Plan Administrator Name (person who manually signed the filing) and the Signed Date (date the filing was manually signed). When signing with this role, the filing should include a copy of the manually signed PDF as an "Esignature Alternative" attachment type.

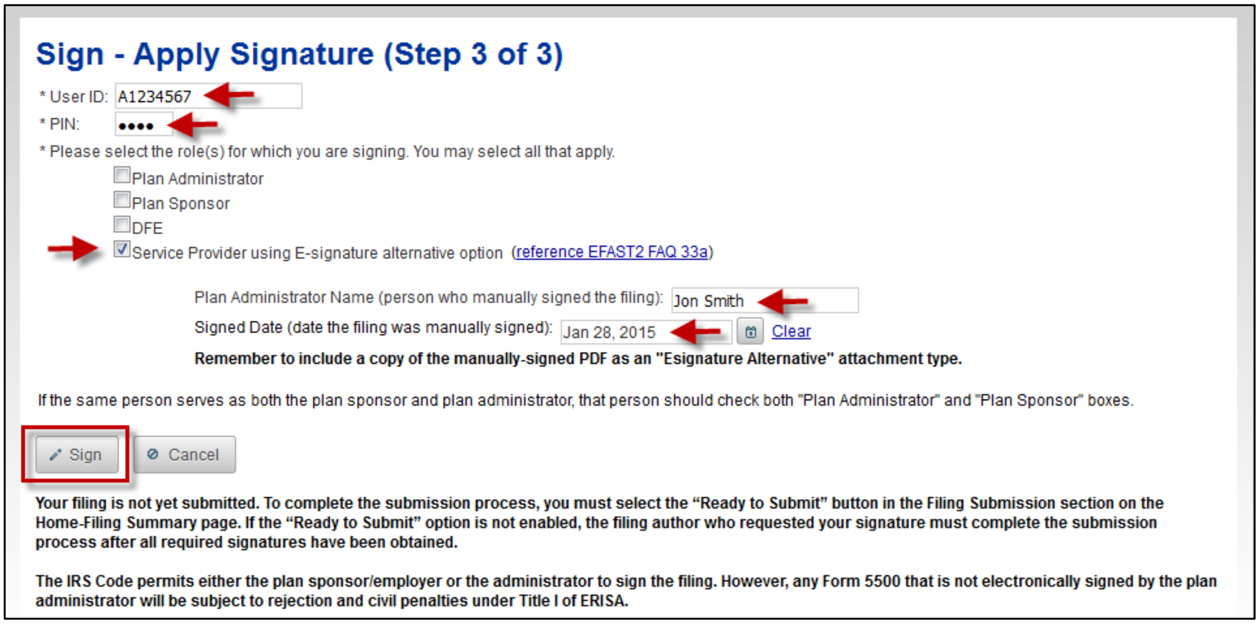



**Figure 88. Sign – Apply Signature – Service Provider with Manual Signed Name and Date**

8. After entering a valid EFAST2 User ID and PIN and selecting the appropriate signing role(s), click the *Sign* button.
9. If the User ID and PIN are valid, a message will be given on the next page to indicate "your signature has been successfully added to this filing." Click *OK* to continue.

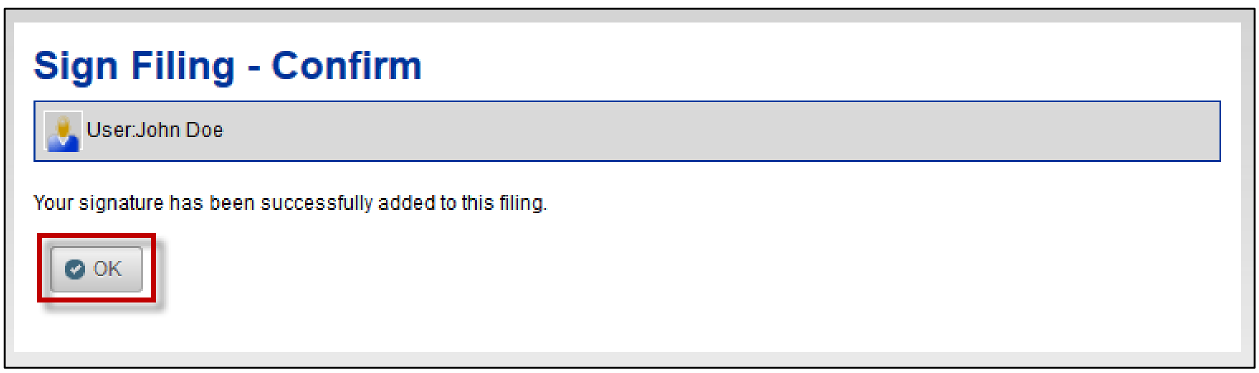



**Figure 89. Sign Filing – Confirm – Signature had been successfully added to filing**

10. You will be returned to the **Home – Filing Summary** page. After you have signed the filing, it no longer appears as a *Provide Signature* task.

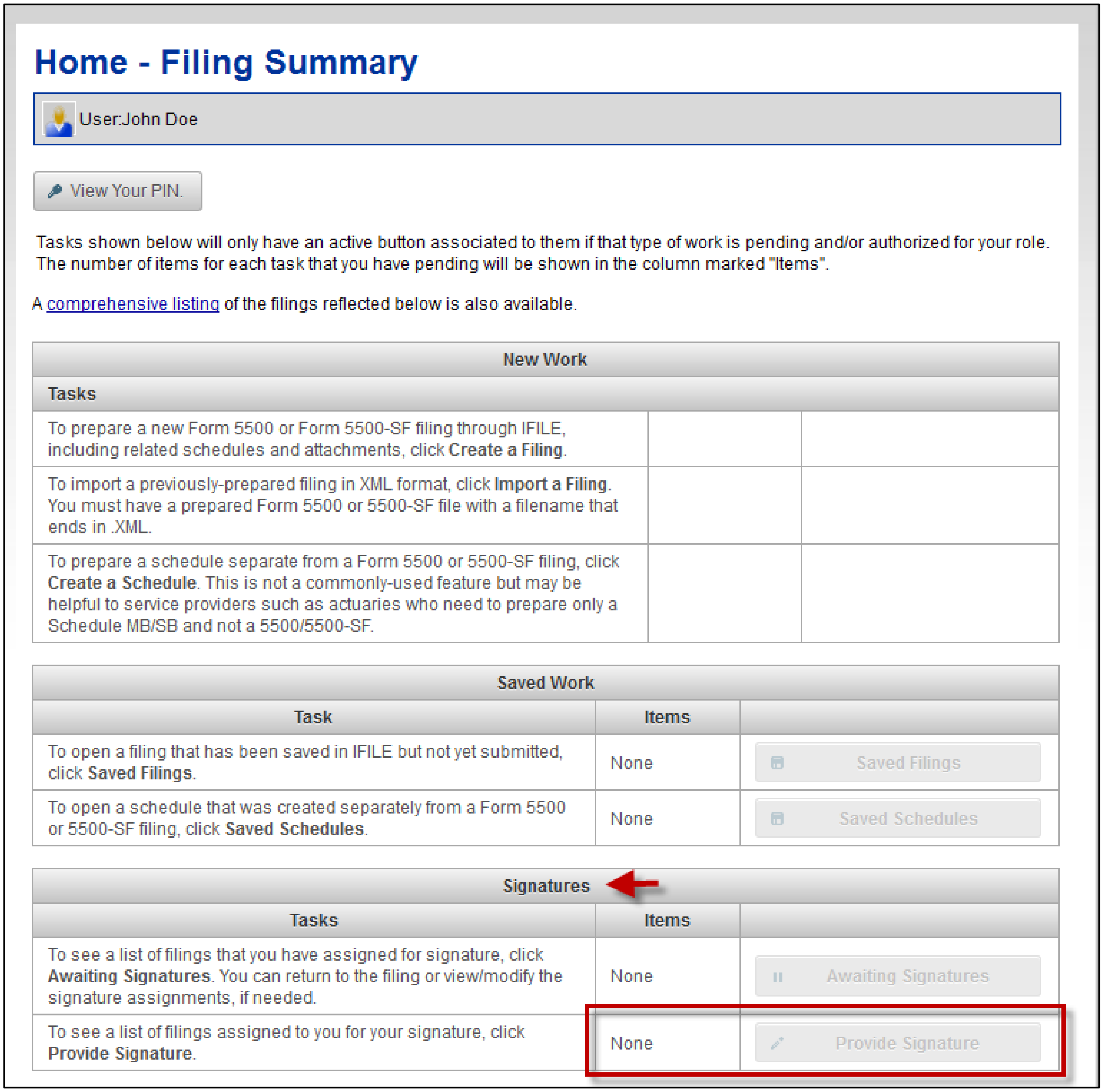



**Figure 90. Provide Signature Task is not Available after Signing**

## 3.12 Enable Signed Filing for Further Editing (if necessary)

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

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

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

1. Open the filing. Once the Filing Signer is associated to the filing, the filing will be found under *Awaiting Signatures* (if awaiting another signer) or *Ready to Submit*.

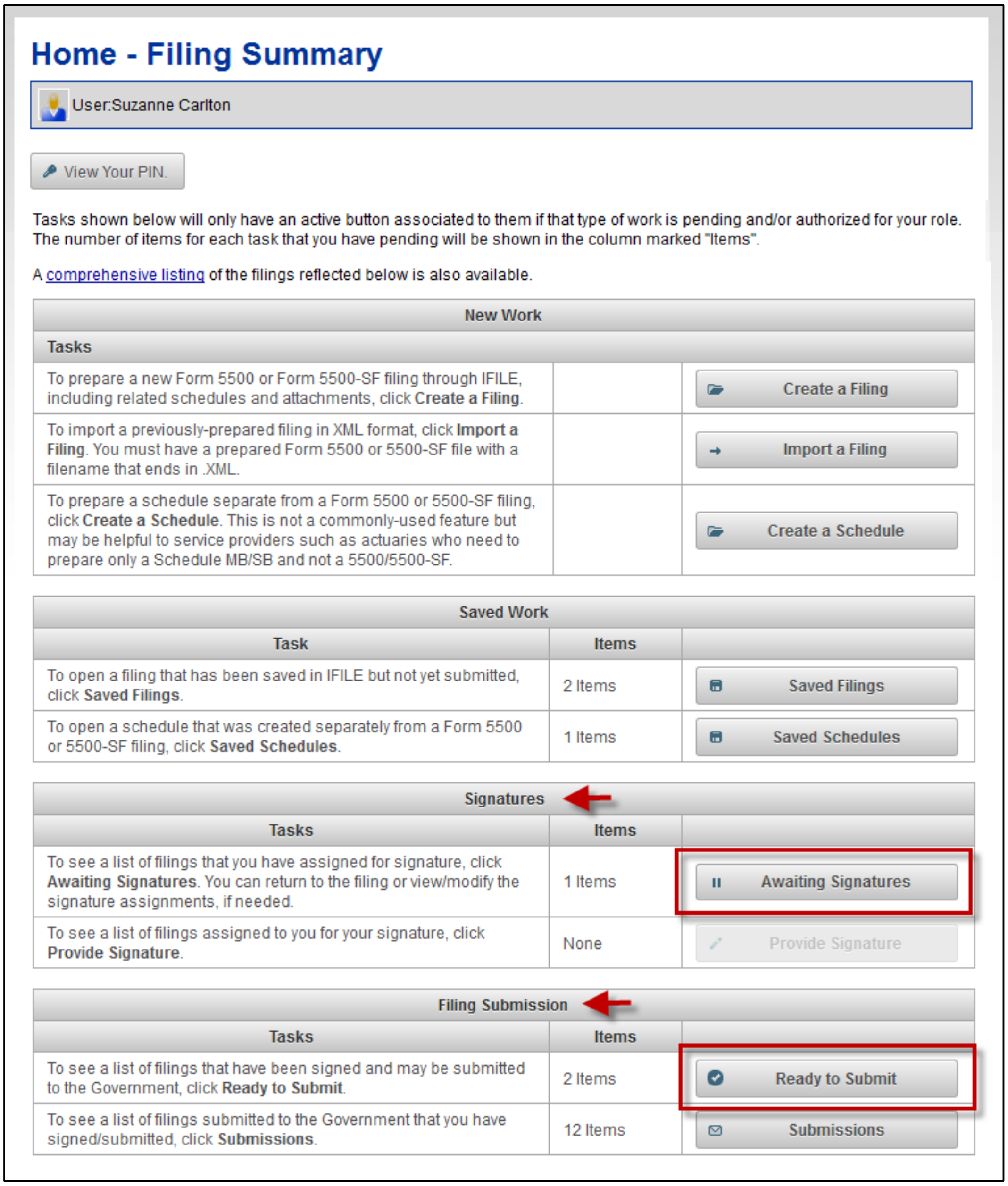



**Figure 91. Filing Author has Added Signer(s), Needs to Enable Edit**

2. Click the filing *Name* link to access the filing.

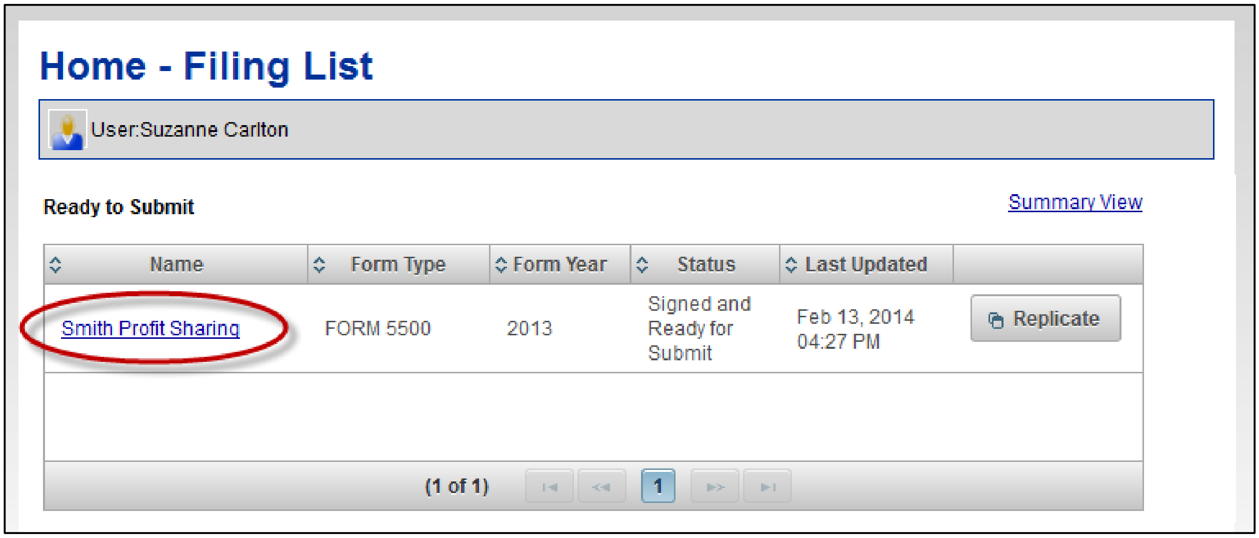



**Figure 92. Click Filing Name to Open the Filing**

3. Click the *Enable Edit* button on the button ribbon.

| |
|---|
| ***NOTE:*** *The Enable Edit button will only appear in the Filing Menu button ribbon for the Filing Author if a filing is locked from editing because of signatures.* |


**Figure 93. Enable Edit after signature has been added**

4. A confirmation window appears warning you that all added signatures will be deleted.
   a. To confirm enabling edit, click the *Yes* button.
   b. To cancel enabling edit, click the *No* button.

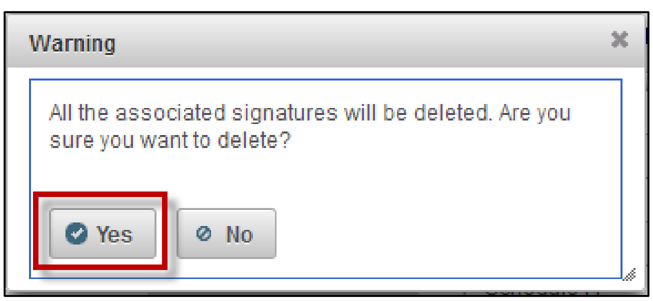



**Figure 94. Enable Edit – Confirm Signature Deletion**

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

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

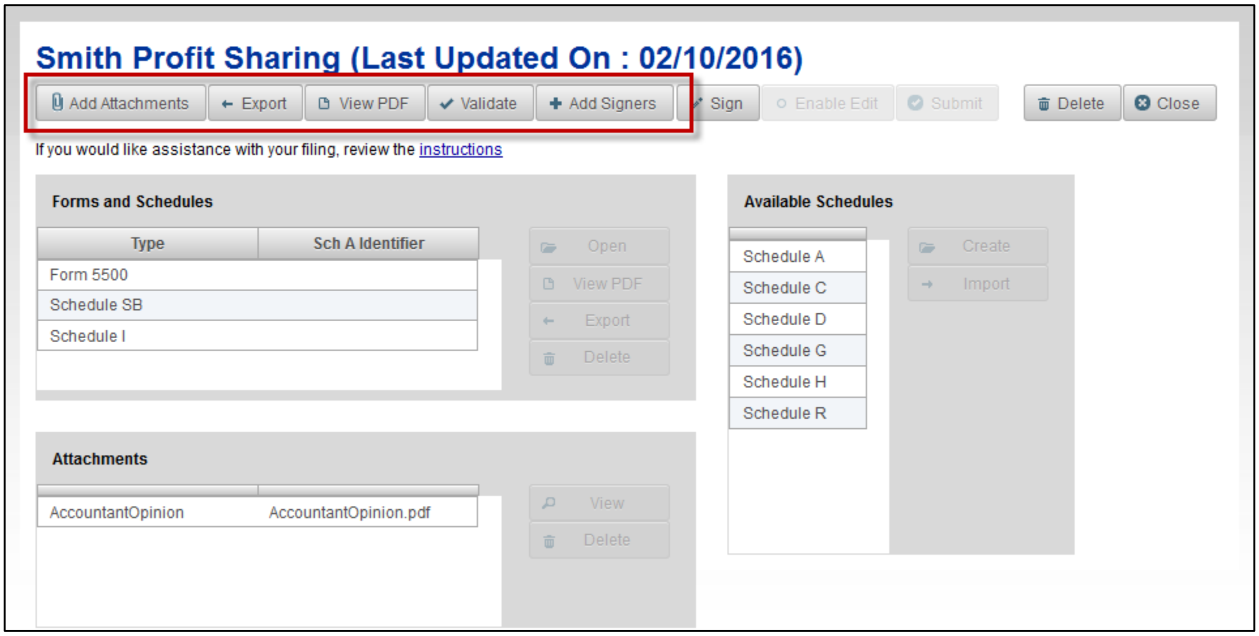



**Figure 95. Filing has Been Enabled for Editing, Function Buttons Are Changed**

## 3.13 Submit Filing

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

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

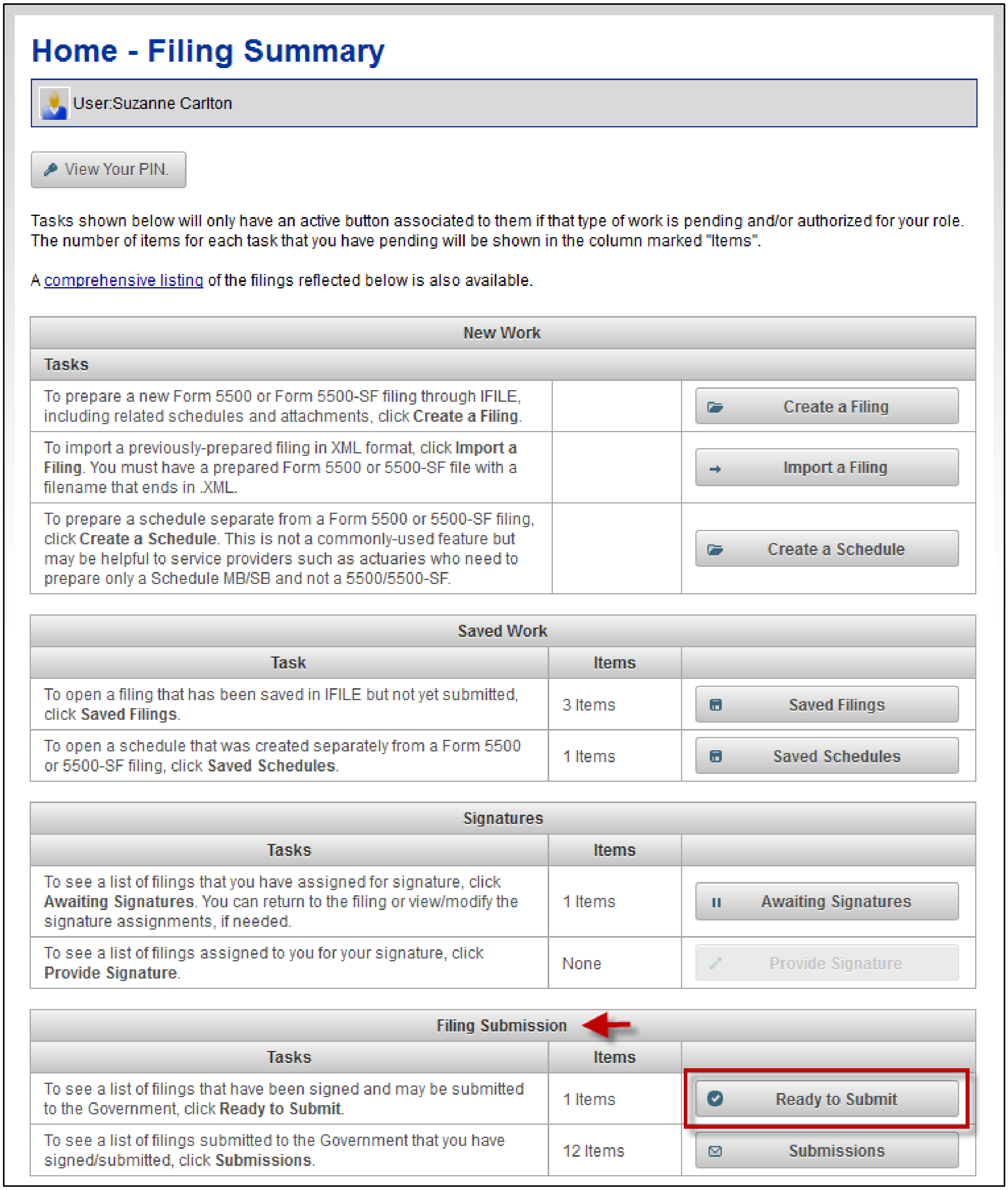



**Figure 96. Filing is Signed and Ready to Submit**

2. Click the *Filing Name* of the filing you wish to submit to open the filing.

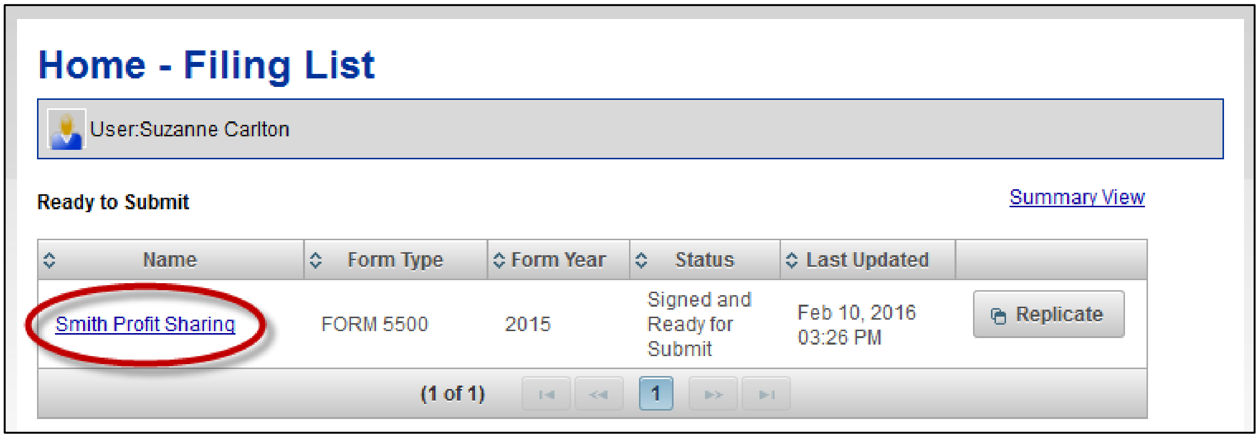



**Figure 97. Click Filing Name to Open the Filing**

3. Click the *Submit* button.


**Figure 98. Submit a Filing**

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

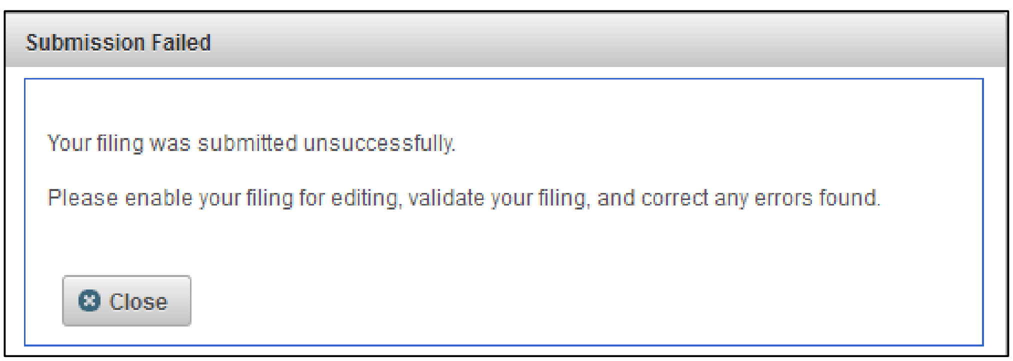



**Figure 99. Submission Failed Message – Filing was Submitted Unsuccessfully**

5. If the filing passes schema validation checks, the system automatically checks the filing data for other errors and warnings.
   a. If errors or warnings are found, the **In Progress Filing Errors** page will be displayed and the filing is not yet submitted to EFAST2 for processing. The "Records Found" count displays the number of errors and/or warnings that were found.
   b. Each error or warning includes a unique *Error Code* and *Description*.

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

   i. Enabling edit will remove the signature(s) from the filing.

   ii. Make corrections to address the identified problems and then validate the filing to confirm all corrections have been made.

   iii. Once the filing has been edited, you may continue the steps to add signers, sign, and submit.

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

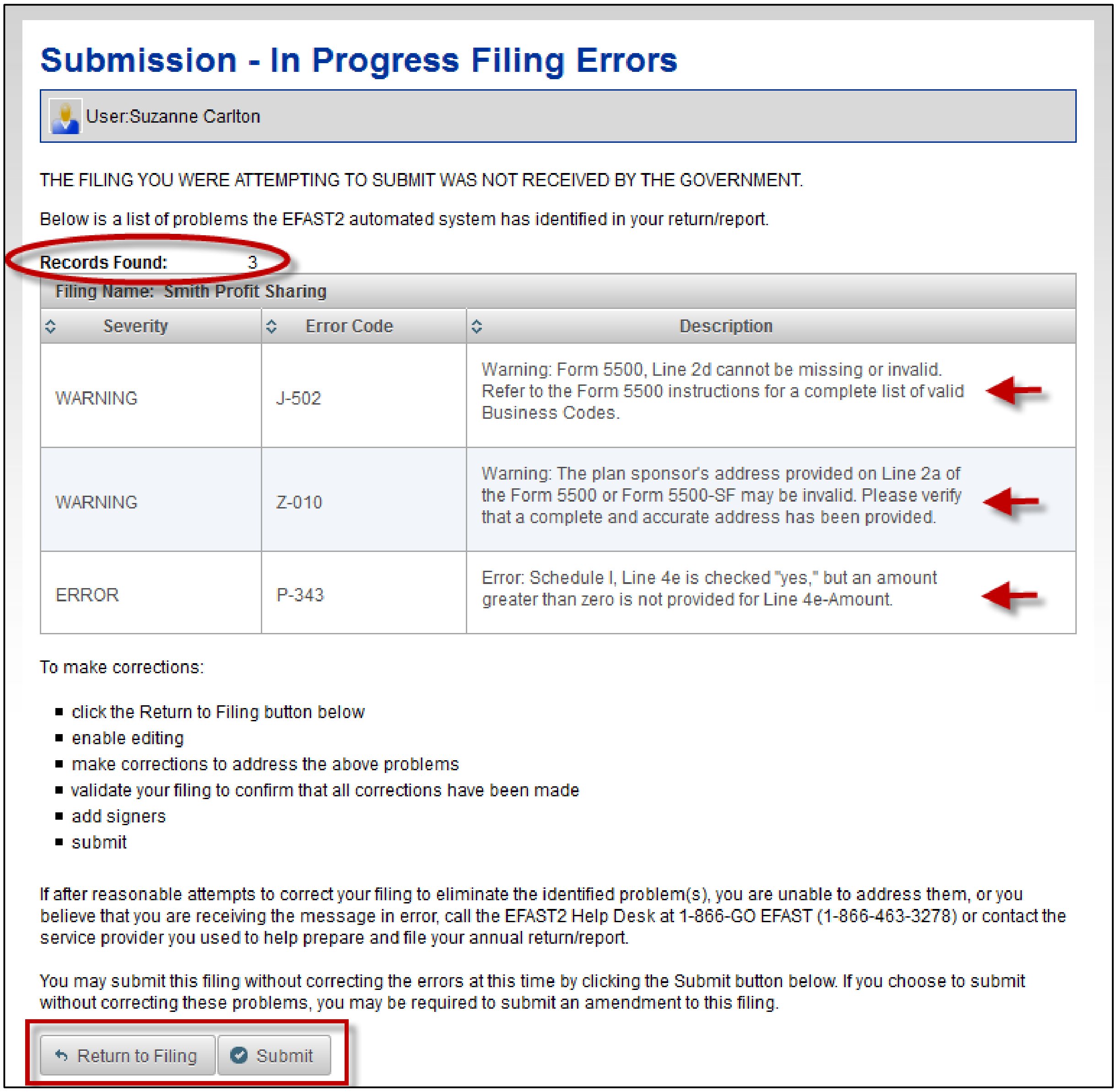



**Figure 100. In Progress Filing Errors Page**

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

   a. An Acknowledgement ID (AckID) is provided for the filing. It is recommended that you write down the AckID or print the page before closing the window by using the *Print this page* link.

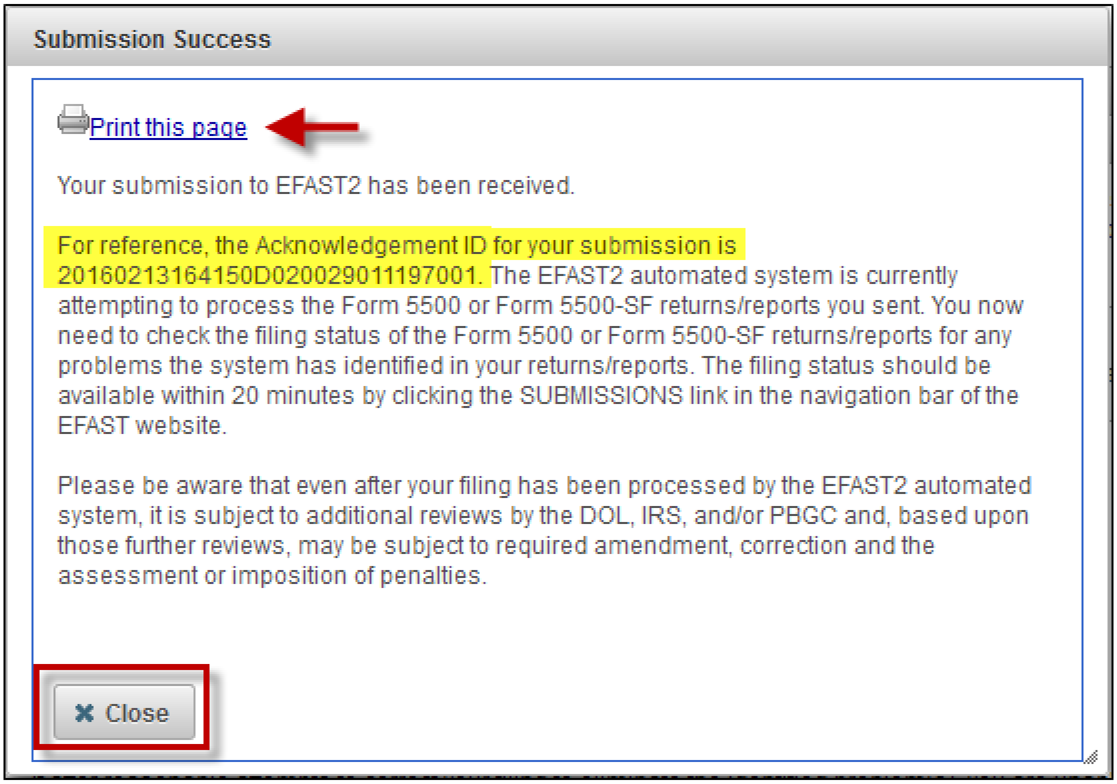



**Figure 101. Successful Submission Message and Acknowledgement ID**

7. Click *Close* to return to the **Filing Menu** page.

# Chapter 4. IFILE – Other Functionality

## 4.1 Amend a Filing

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

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

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

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

- Note: To amend a short plan year filing that was submitted on a previous form year (prior to release of the correct plan year form), the user must create a new filing on the correct form year and select the checkbox on the form indicating the filing is an amendment. No data will be pre-populated.

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

Demographic data includes:

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

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

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

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

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

### 4.1.1 Parent Filing Exists in EFAST2 for an *Active Form Year*

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

1. Find the previously submitted filing by clicking the *Submissions* link on the navigation panel on the left.
2. The **Submissions** page contains a list of filings you have submitted or signed.
3. From the list of submitted filings, scroll to the right and click the *Amend* button next to the filing to be amended.

> ***NOTE**: The amend button is only available for users who have the user type Filing Author. Check your User Profile to view or add user types to your account.*

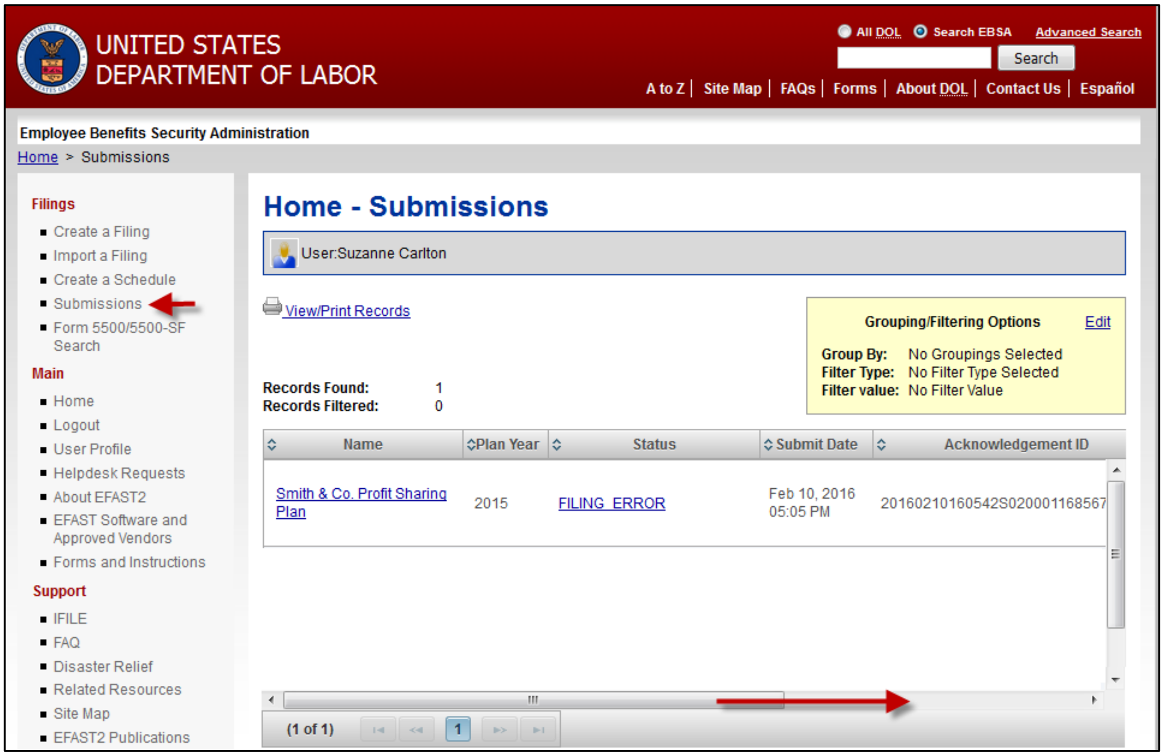



Figure 102. Amending a Filing – Scroll to the Right

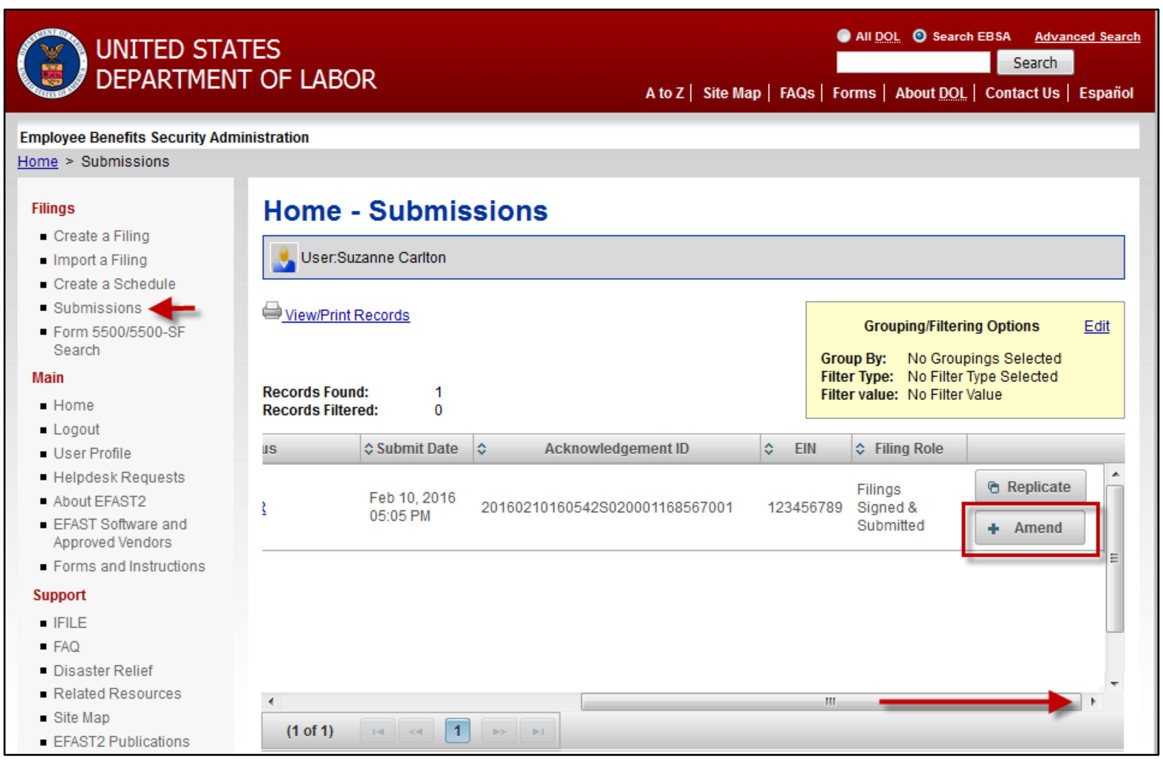



Figure 103. Amending a Filing – Click *Amend* Button

4. Enter a name (free-form text). The new filing name can be anything of your choice as long as it does not already exist on another un-submitted filing in your filing list. The name of the filing is displayed in your filing list while the filing is in progress. This filing name will not be transmitted with the filing data or retained once the filing has been submitted.

5. Click the *Continue* button.

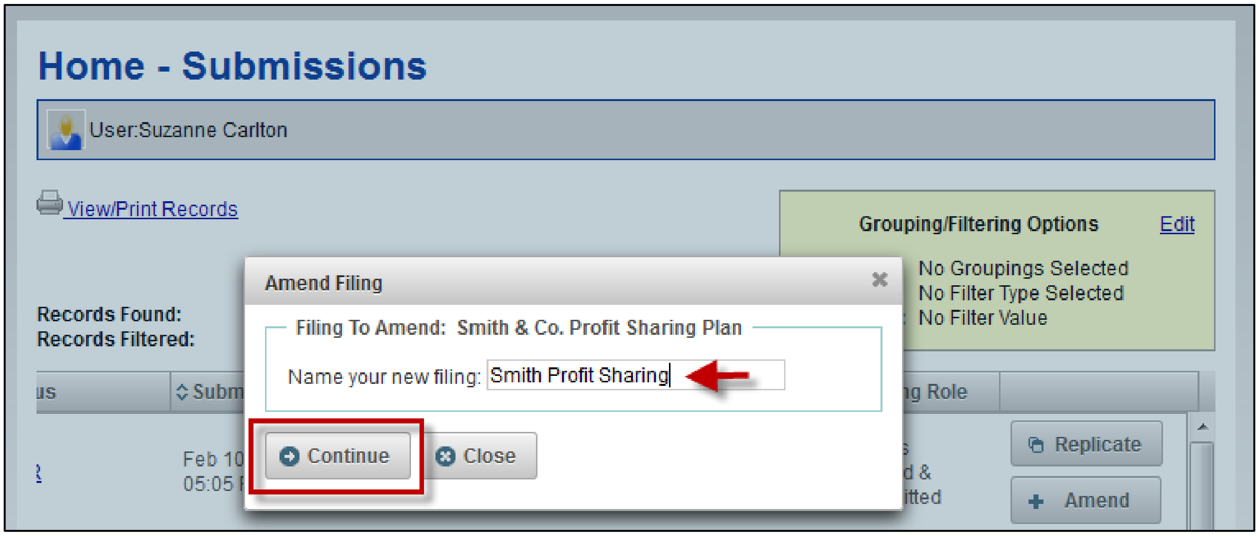



**Figure 104. Filing Name for an Amended Filing**

6. The **Filing Menu** will list the components of the amended filing created from the parent filing.
   a. The components and pre-populated data have been stored in the EFAST2 database.
   b. When these components are opened, the pre-populated data will be displayed.
   c. Select a component and click the *Open* button.

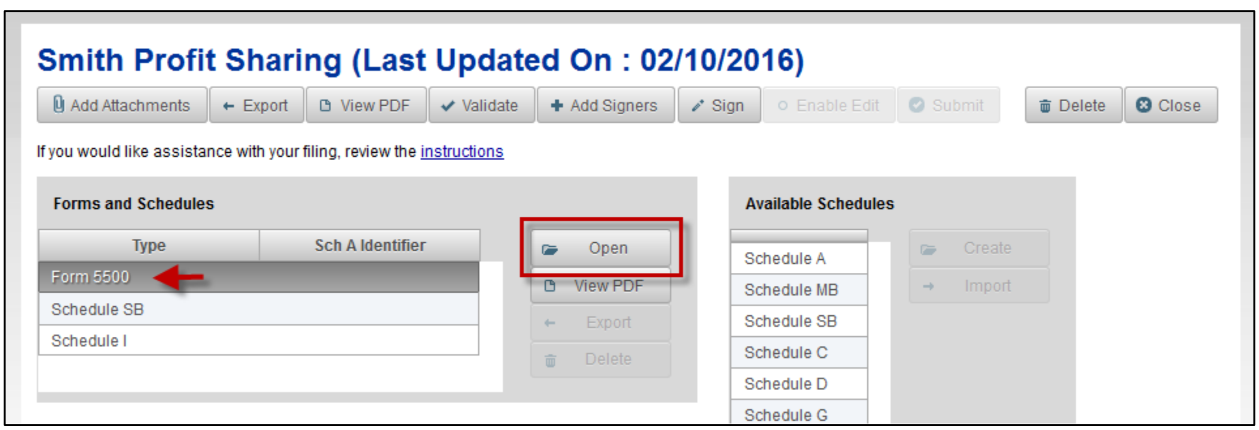



**Figure 105. Filing Menu for Amended Filing, Showing All Components of Original Filing**

7. The form will be pre-populated with data from the parent filing. All data except signatures is pre-populated. The acknowledgement identification number (AckID) from the parent filing is automatically linked to the amended filing, and Form 5500 Line B *Amended Return/Report* checkbox is checked automatically.

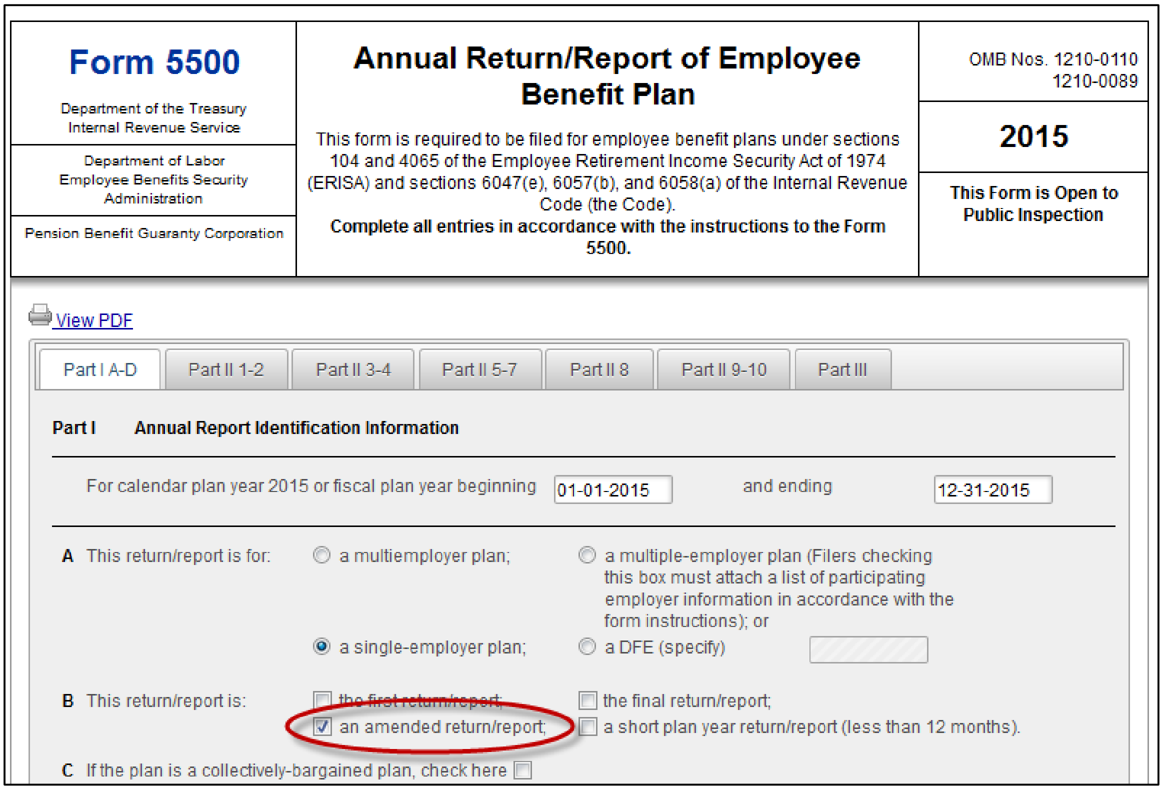



**Figure 106. Amended Form 5500 Data is Pre-populated, Line B is Marked Amended**

### 4.1.2 Parent Filing Exists in EFAST2 for an *Inactive Form Year*

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

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

### 4.1.3 Parent Filing Does Not Exist in EFAST2

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

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

## 4.2 Import a Filing (XML)

Users can upload (import) previously created filings into IFILE. The file format used for imports (and exports) is XML (Extensible Markup Language). If users have a previously downloaded/exported filing in valid XML format, they can upload it into IFILE to continue completing the return/report. To create a new filing in IFILE by importing valid XML filing data previously created in IFILE orEFAST2-approved vendor software:

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

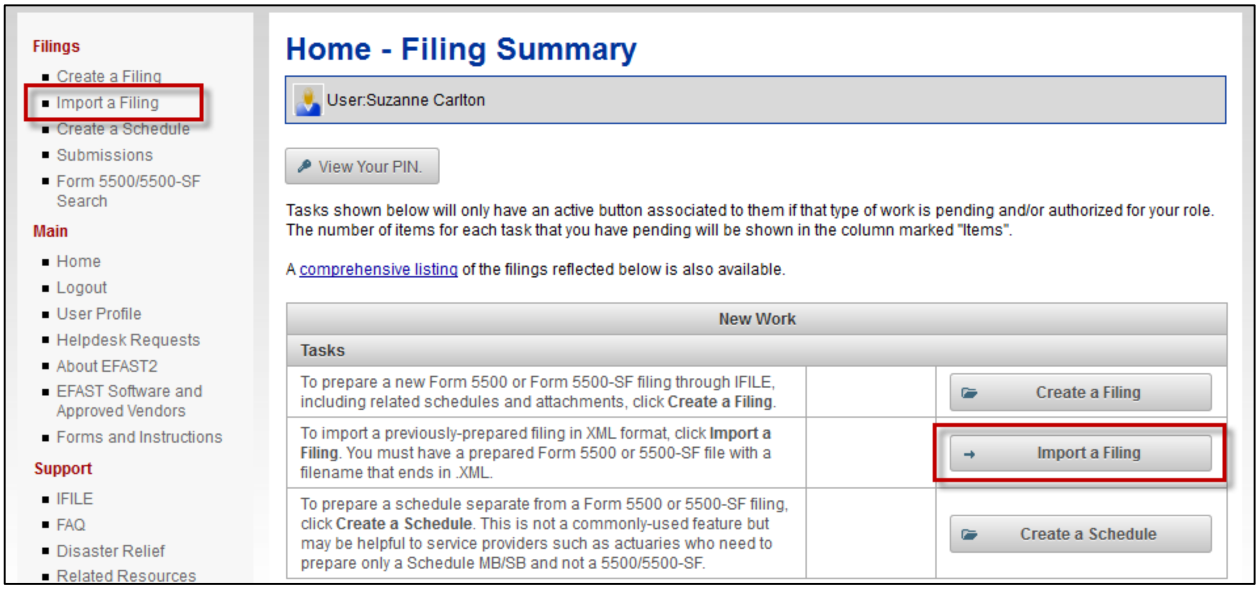



**Figure 107. Click *Import a Filing***

2. Select the *Form Year* using the drop-down menu.
3. Enter a *Filing Name*.
4. Click *Browse* to locate the file on your computer that you wish to import.

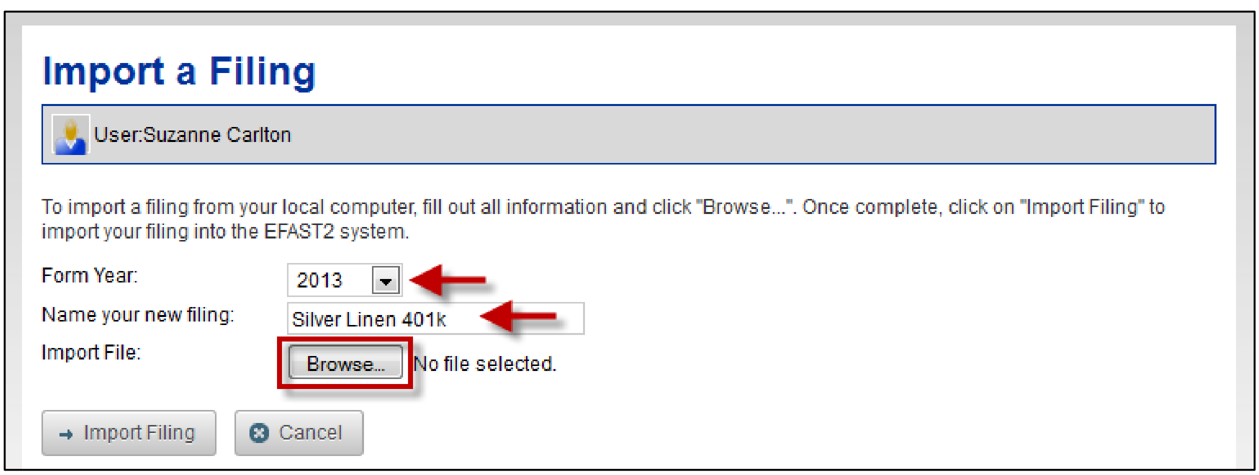



**Figure 108. Import Filing Screen – Browse for File**

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

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

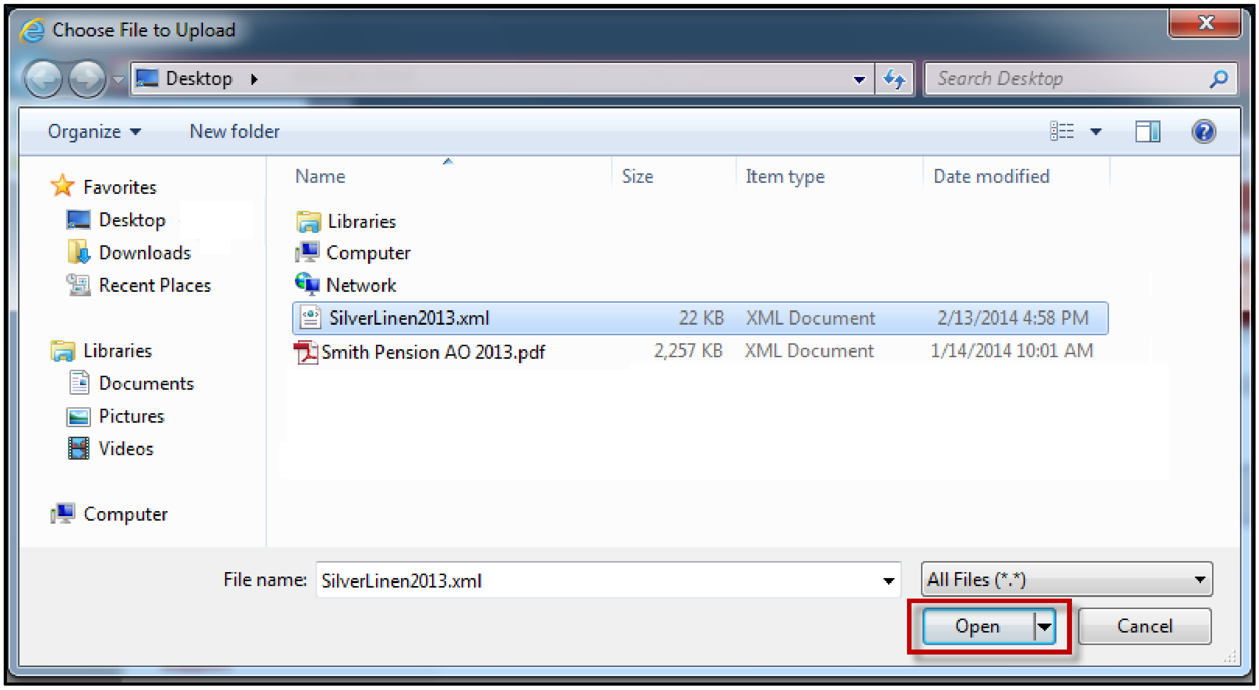



**Figure 109. Choose an XML File to Import**

7. The path of the selected file is now displayed in the *Import File* box.
8. Click the *Import Filing* button.
    a. See Section 5.12 of this document for error message handling related to importing a filing.

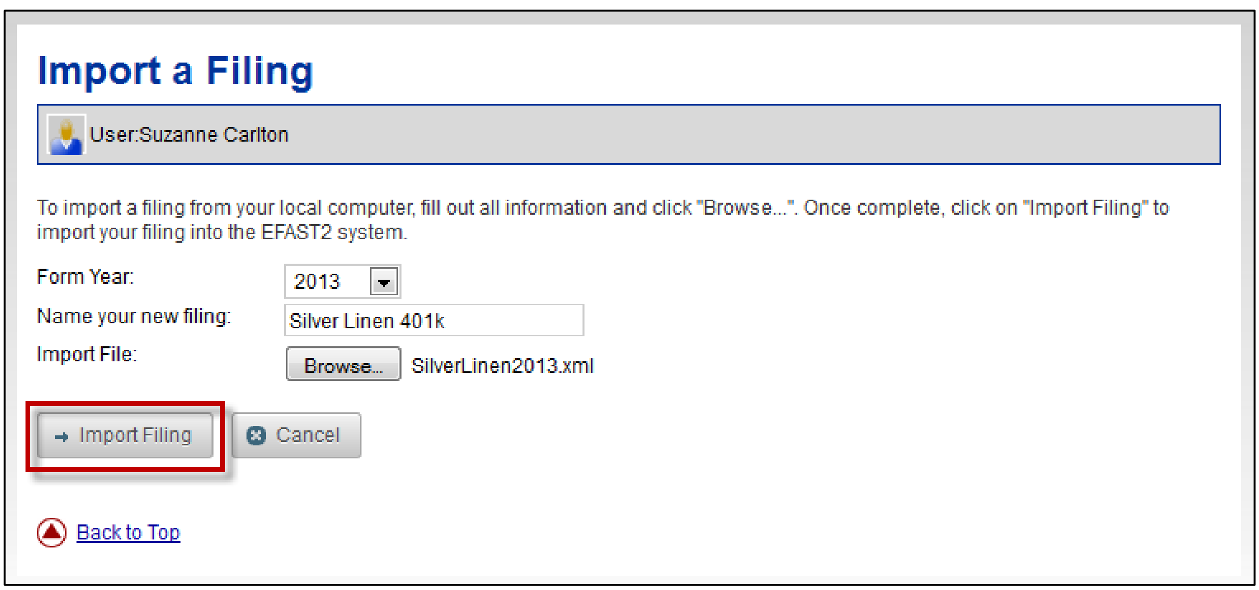



**Figure 110. Import Filing Screen with File to be Imported**

9. The XML filing components are imported into IFILE. The **Filing Menu workspace** will display the imported components in the *Forms and Schedules* section.

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

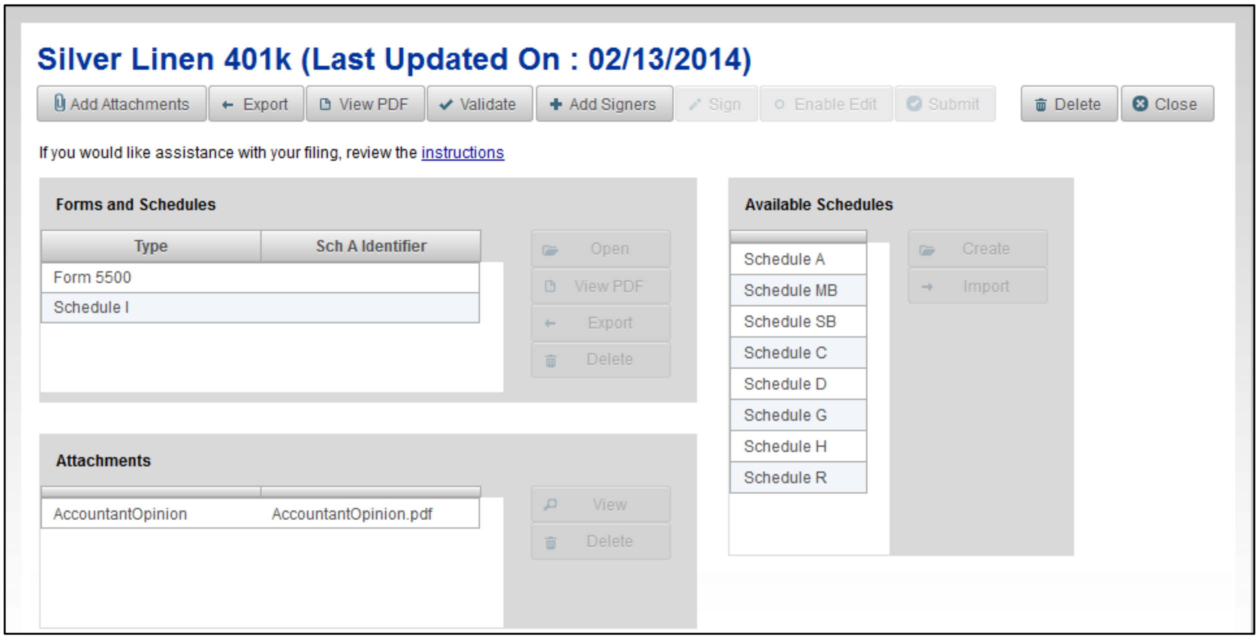



**Figure 111. Imported Filing – Filing Menu Showing All Imported Filing Components**

## 4.3 Create a New Filing by Replicating an Existing Filing

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

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

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

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

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

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

Only the author or signer of the original filing may replicate data from a previous filing.

***What is the difference between amending a filing and replicating a filing?***

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

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

***When do you use them?***

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

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

### 4.3.1 Replicate an Unsubmitted Filing for Same Year

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

1. From the **Filing Summary** page, click *Saved Filings*, *Awaiting Signature*, or *Ready to Submit* to get to the **Filing List**.
2. From the list of available filings, click the *Replicate* button next to the filing you wish to replicate/copy.
   a. Note: The *Replicate* function is not available for filings that exist on an *inactive form year*.

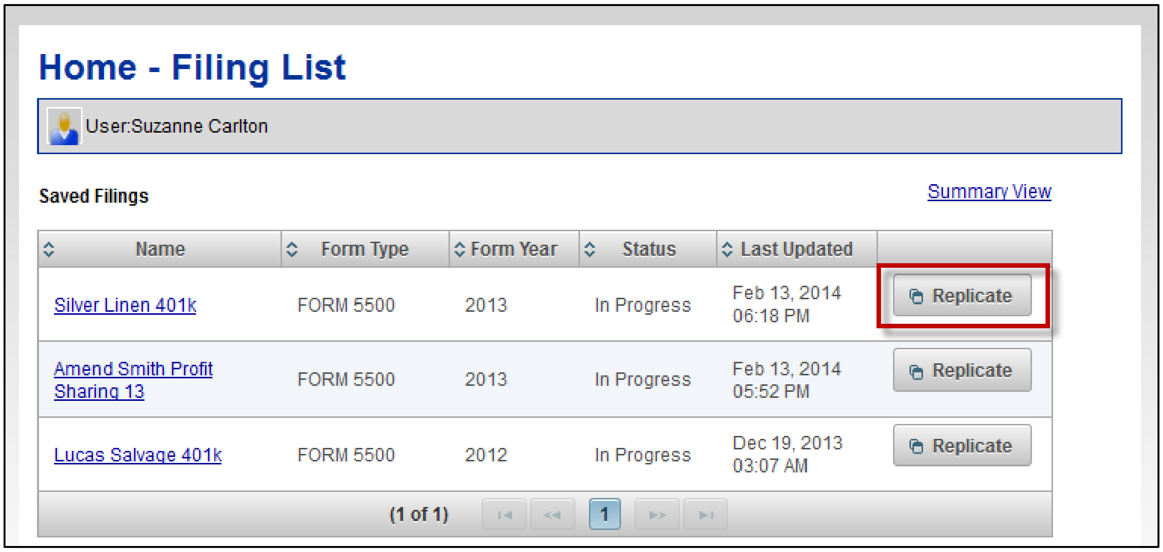



**Figure 112. Replicate an Unsubmitted Filing**

3. In the *Replicate* window, enter a name (of your choice) for the new filing.
4. Choose to replicate for the same year as the filing being replicated. (For information regarding replicating for the next year, see 4.3.2).
5. Click *Continue*.

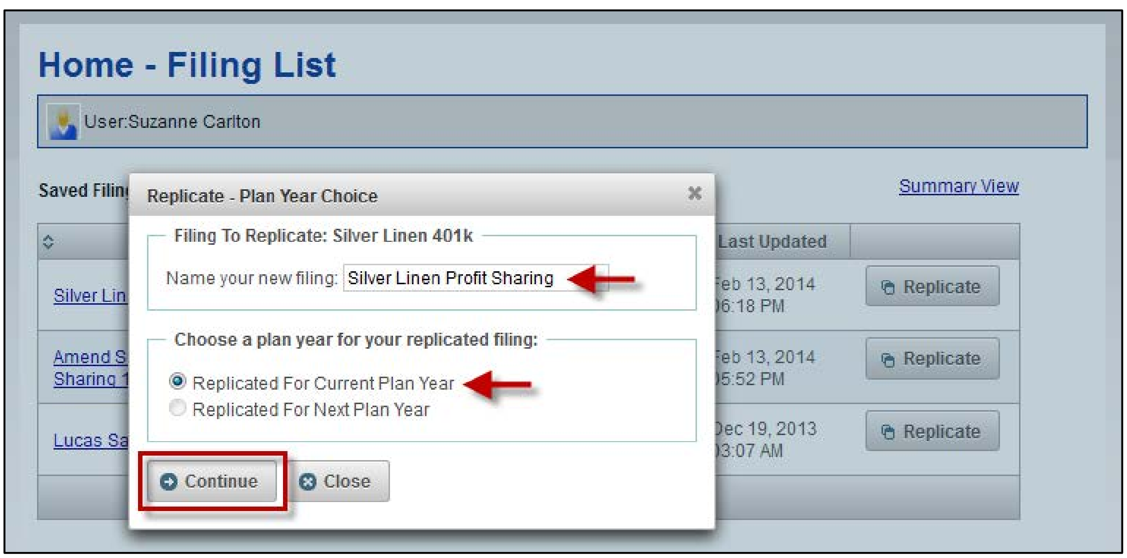



**Figure 113. Replicate – Current Year**

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

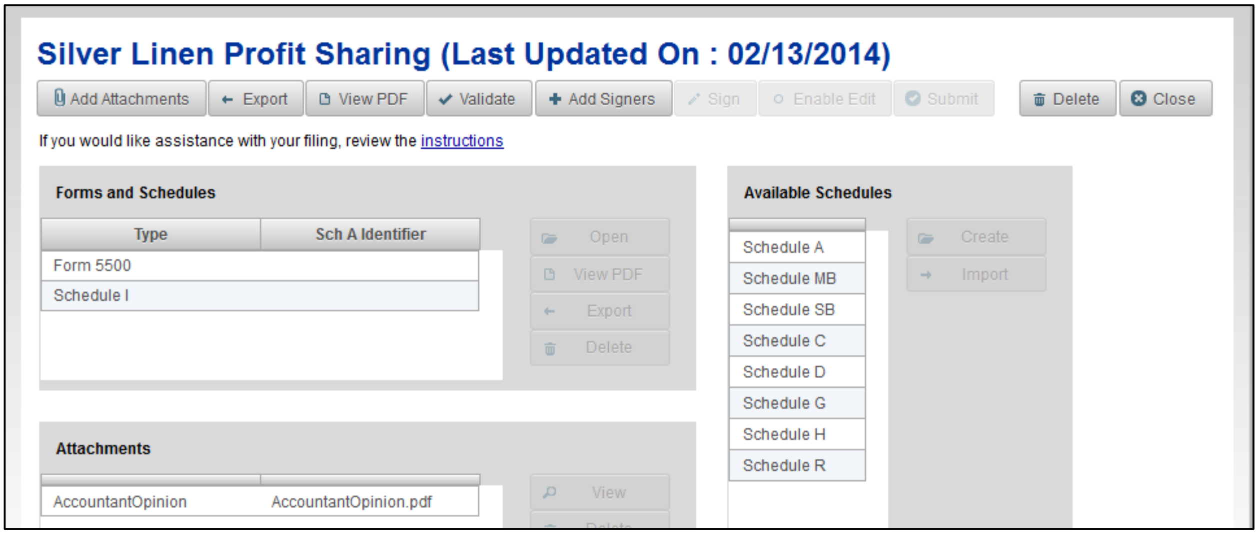



**Figure 114. Replicate – Current Year (Form and All Schedules)**

### 4.3.2 Replicate an Unsubmitted Filing for Next Year

When replication is for the next year, only demographic data is pre-populated into the next year's Form 5500 or 5500-SF.

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

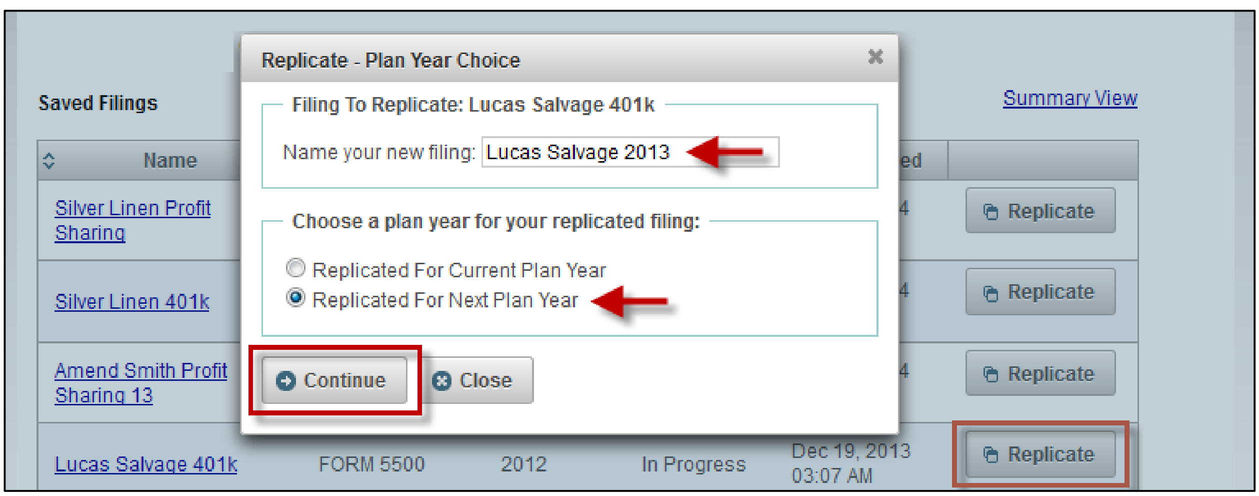



**Figure 115. Replicate – Next Year Choice**

6. IFILE will copy demographic filing data from the original filing to the replicated filing. Only the Form 5500/5500-SF will be created. Schedules and Attachments (if any) will not be replicated.

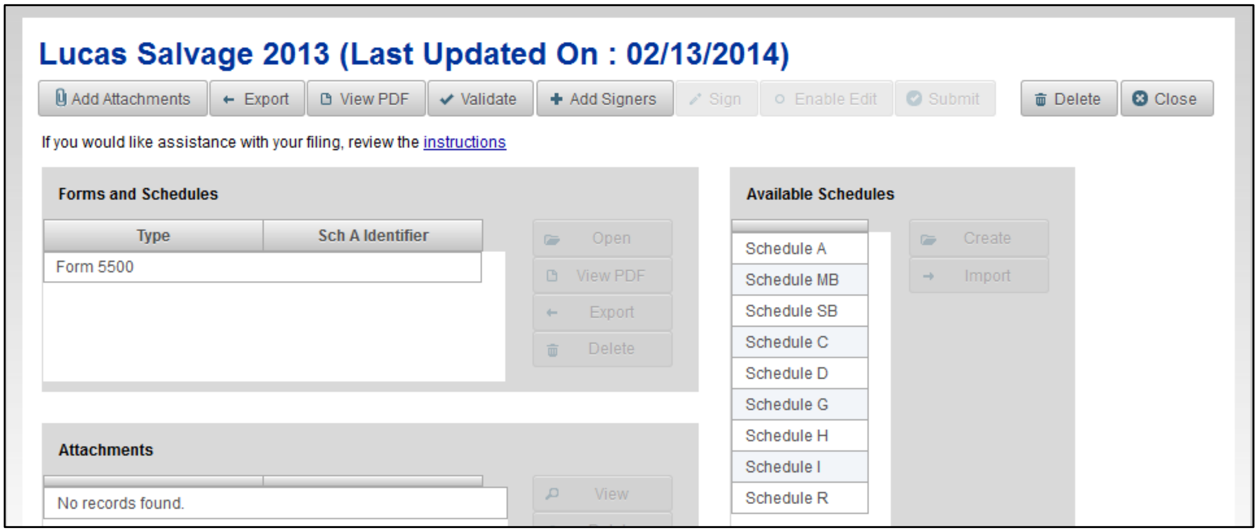



**Figure 116. Replicate – Next Year (Form Only)**

7. Click the Form 5500/5500-SF to select it, and then click the *Open* button. The form year, as well as the plan year begin and end dates, will reflect the next year.

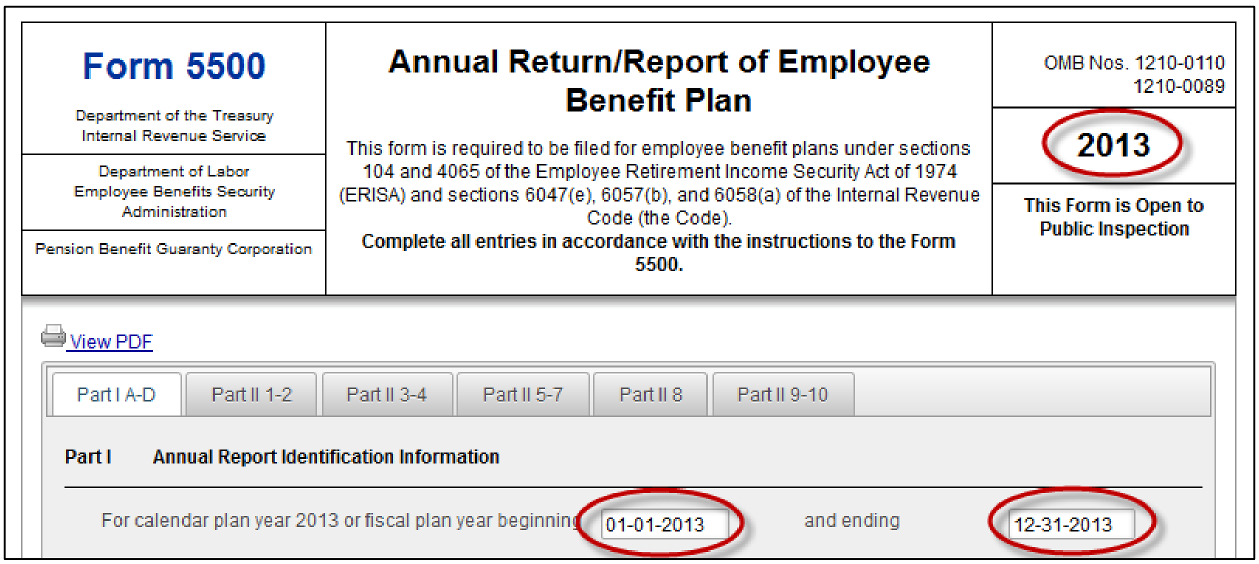



**Figure 117. Replicated Form – Next Year Dates**

### 4.3.3 Replicate a Submitted Filing

As with unsubmitted filings, a submitted filing may be replicated either to the current year or the next year. The functionality is the same.

1. From the navigation panel on the left, click the *Submissions* link.

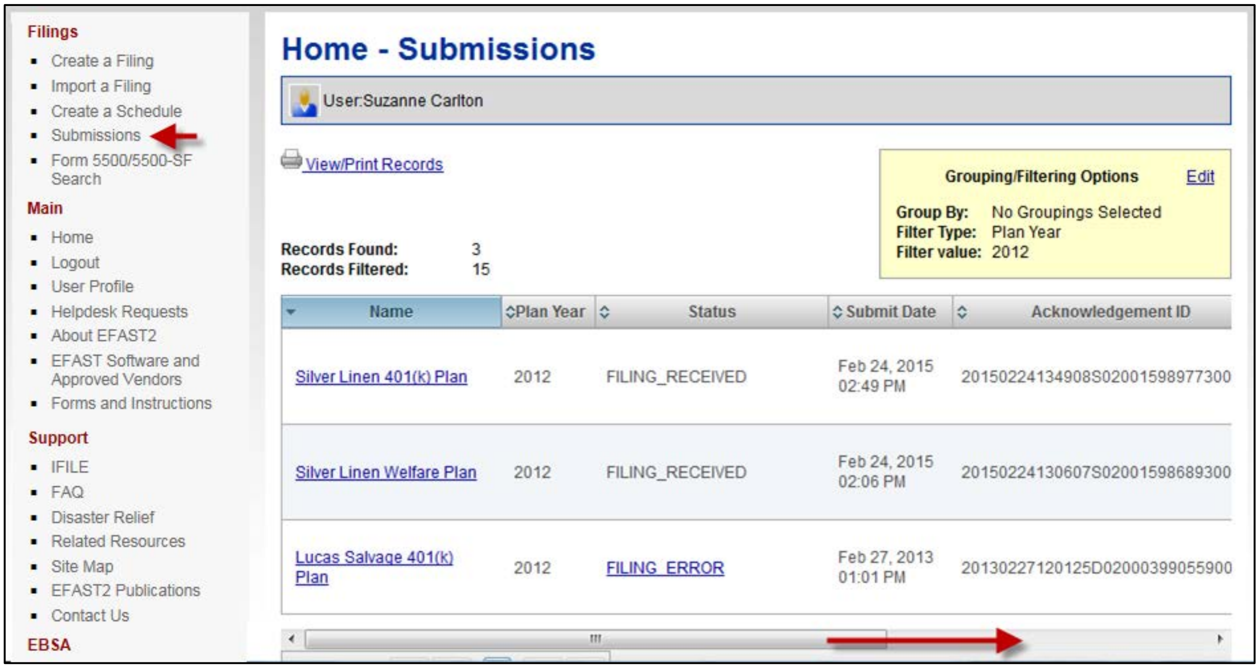



**Figure 118. Selecting Submissions**

2. The **Submissions** page lists your submitted filings. Scroll to the right and click the *Replicate* button next to the filing you wish to replicate/copy.
   a. Note: The *Replicate* function is not available for filings that exist on an *inactive form year*.

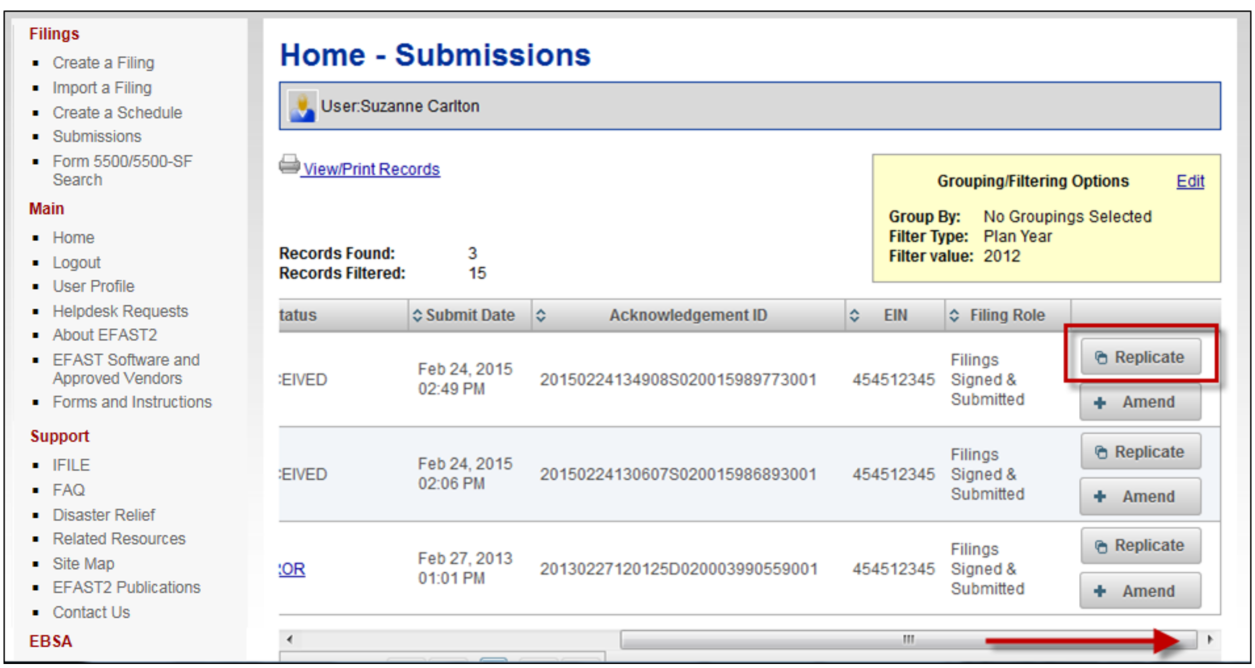



**Figure 119. Replicate – Submitted Filing**

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

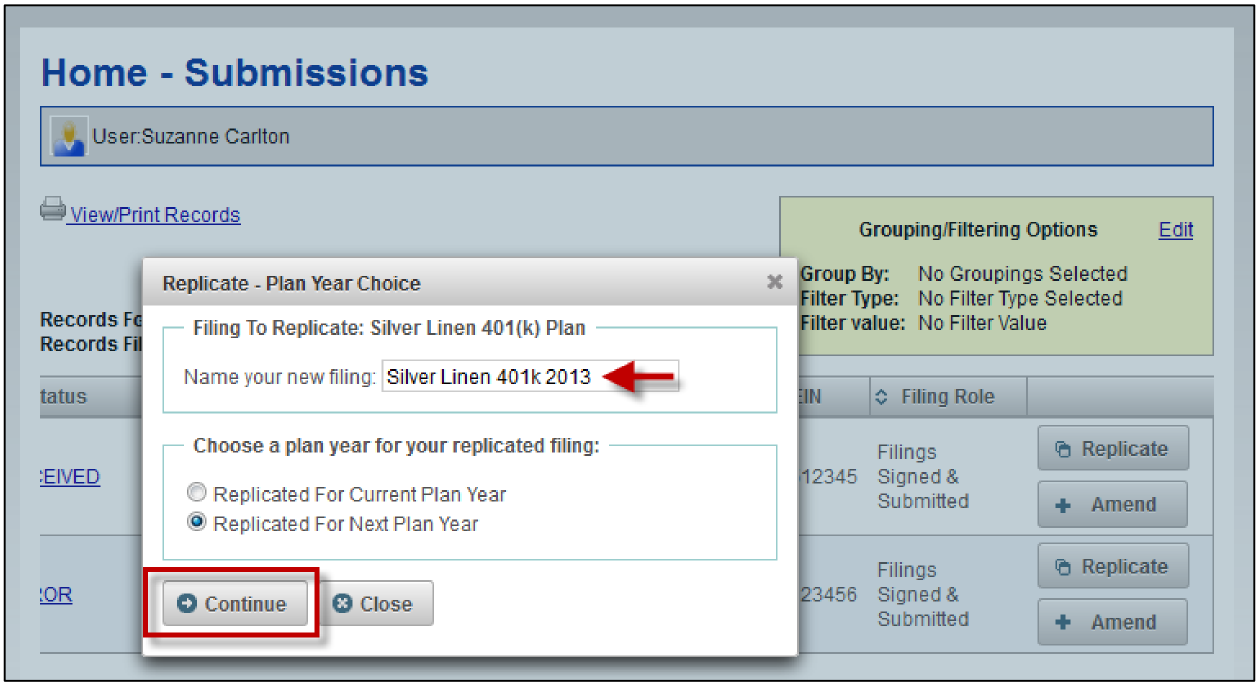



**Figure 120. Replicate – Enter Name of Filing**

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

## 4.4 Schedule Packages

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

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

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

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

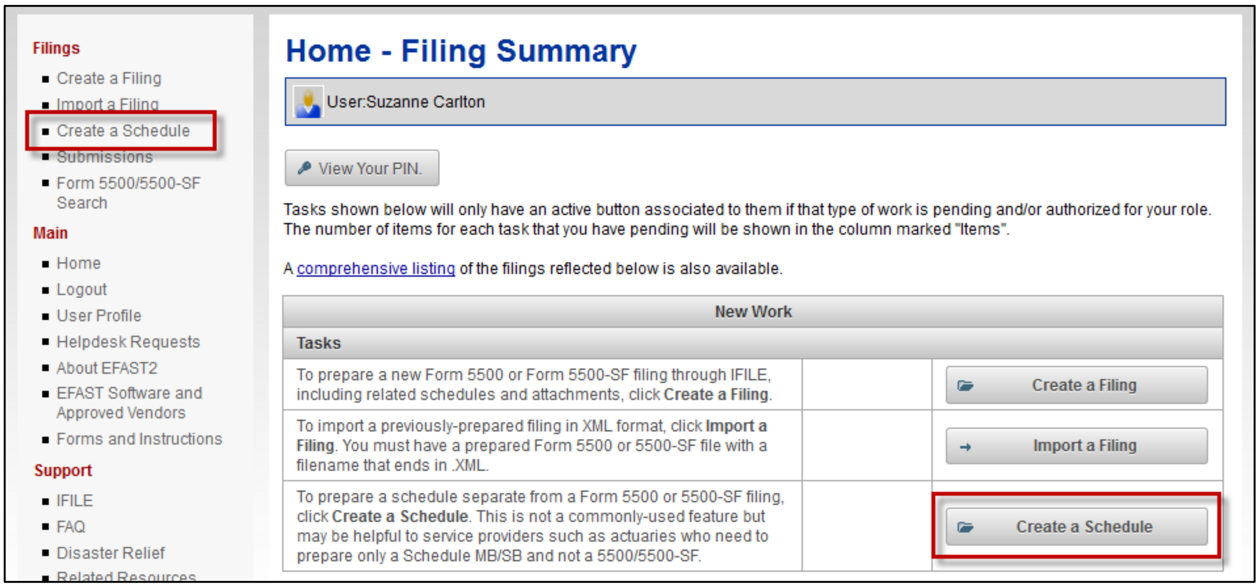



**Figure 121. Schedule Author's Page, Summary View**

### 4.4.1 Create a Schedule Package

1. Click *Create a Schedule* from the Navigation menu or in the *New Work* section of the **Filing Summary** page. If you are unable to click *Create a Schedule*, go to *User Profile* in the left navigation menu to add Filing Author as a user type.
2. On the **Create a Schedule** page, select a *Plan Year* from the drop down menu.
3. Enter a *Filing Name* to associate with the schedule package. This name does not necessarily correspond to the filing name to which the independent schedule will eventually be imported. This name is used to view your existing schedules when displayed on the Schedules filing list page.

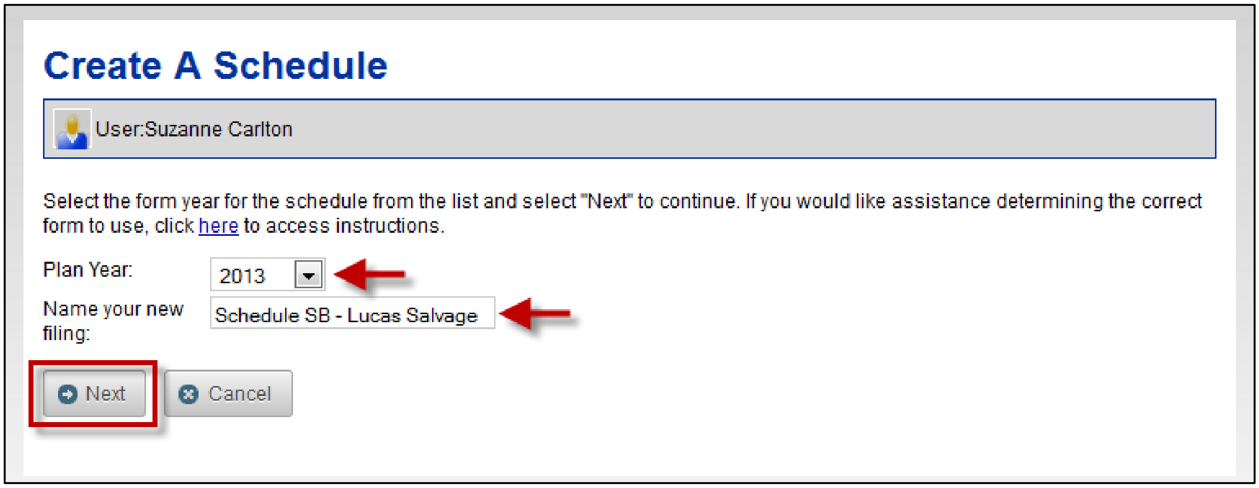



**Figure 122. Enter Plan Year and Filing (Package) Name**

4. On the **Filing Menu workspace**, select the schedule you wish to create from the list of *Available Schedules*, and then click the *Create* button.

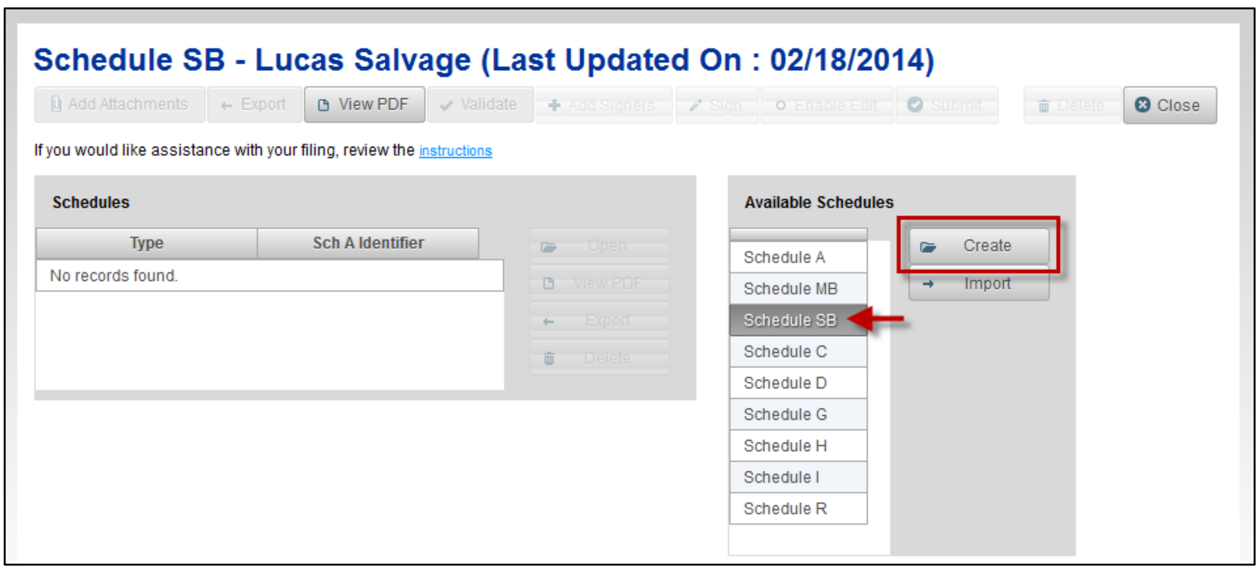



**Figure 123. Schedule Package Menu – Create a Schedule**

5. A blank schedule will open. Input the data, save, and close. For more information regarding working with schedules, see section 4.4.2.

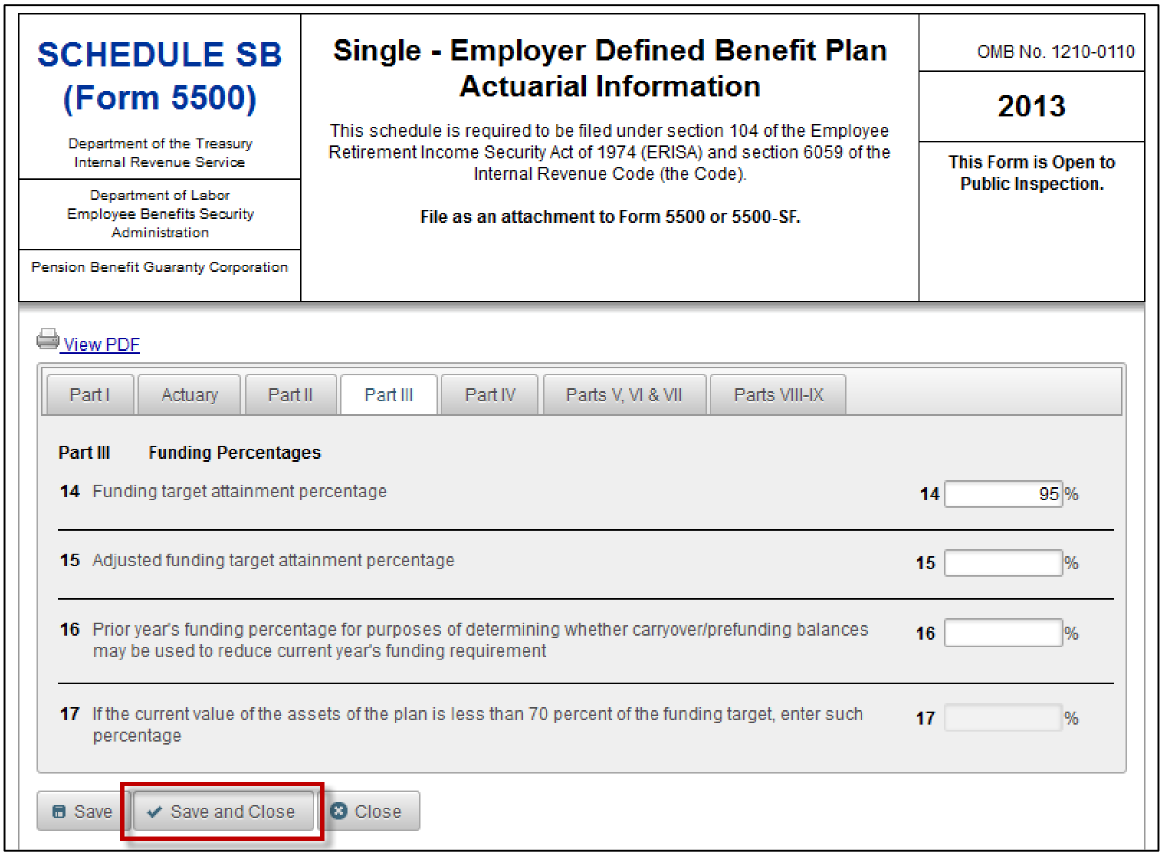



**Figure 124. Save and Close Schedule**

6. After saving and closing the schedule, the schedule you created will be listed in the *Schedules* section.
   a. The *Schedule A Identifier* is comprised of the values from Schedule A line 1(d) and 1(e) and is used to differentiate when multiple Schedules A are present.

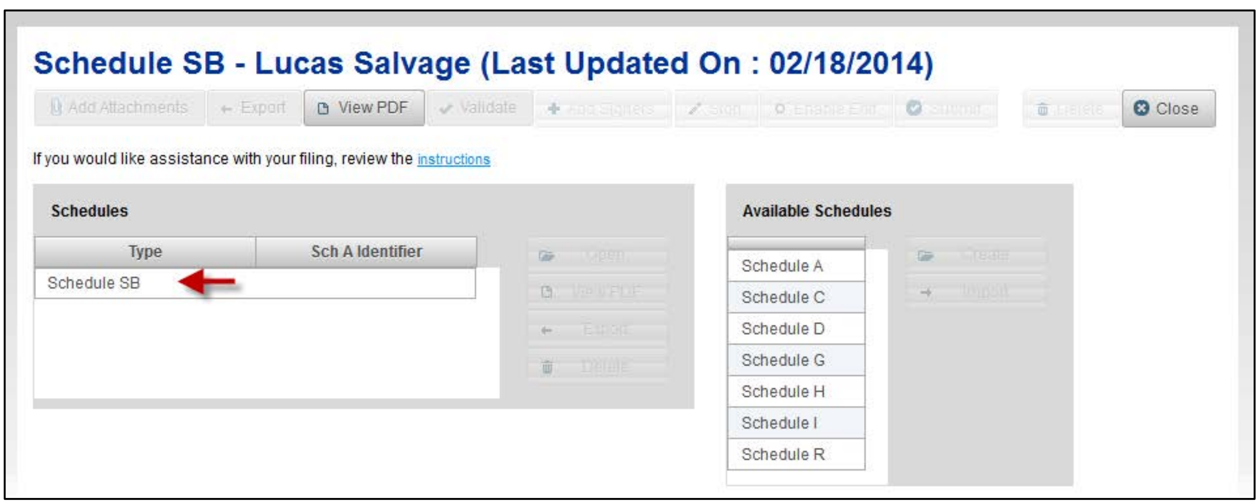



**Figure 125. Schedule Package Menu – Schedule Created**

### 4.4.2 Schedule Package Options

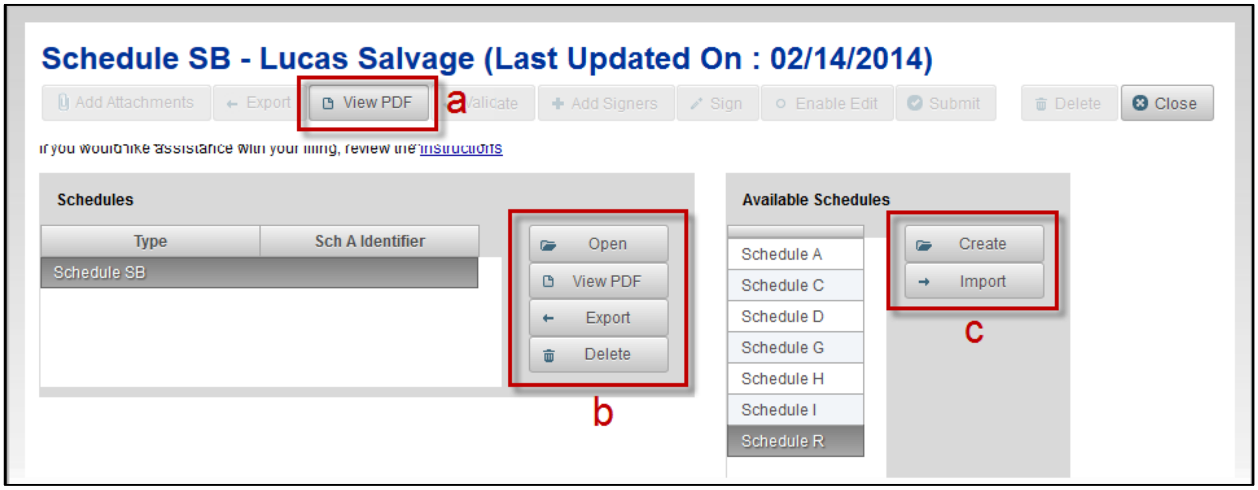



**Figure 126. Schedule Package Options**

Schedule package functionality is similar to the functions when working with filings.

For more information, refer to the following sections:

a. Entire Schedule Package
   i. View PDF – see Section 3.7.1
b. Individual Schedules
   i. Open – see Section 3.3
   ii. View PDF – see Section 3.7.2
   iii. Export – see Section 3.8.2
   iv. Delete – see Section 3.9.2
c. Available Schedules
   i. Create – see Section 3.4.1
   ii. Import – see Section 3.4.2

## 4.5 Secure/Substitute Filings

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

# Chapter 5. Electronic Filing

This 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. Additionally, filing participants must also be registered as an EFAST2 user. EFAST2 registration is required for authorized access to IFILE. Registration allows users to open/create filings, upload/edit filing components, electronically sign and submit filings, view filing status information, and print filings that have been submitted or are in progress.

## 5.1 Composition of Electronic Returns

IFILE provides the ability to create, edit, and submit filings for a valid form year and plan year. Filings consist of multiple components including forms, schedules, and attachments. Through IFILE, users can submit fully-assembled filings to the Government. Piecemeal 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, authentication, and edit tests/checks. Edit tests help check for completeness, accuracy, timeliness, internal consistency, and missing schedules or attachments.

IFILE allows users to author filing components (forms and schedules). Users can key data directly into filing forms and schedules contained within the IFILE web application.

IFILE also allows users to upload previously-completed filings or filing components from their desktop.

The IFILE application also has the capability for users to author filing components (forms and schedules) and to upload filings, schedules, and attachments from their desktop to provide for timely and efficient filing creation and submission. Users will be able to key data directly into filing forms and schedules contained within the IFILE web application. Using the authoring capability, users can choose to author any and all filing components necessary to constitute a full filing for ERISA reporting purposes.

To further assist with filing completion, IFILE provides the function for a user to retrieve previous years' filing information in EFAST2 as a template and allow IFILE to automatically populate form fields such as EIN, PN, and other pertinent filing information that is specific but common to the filing.

> ***NOTE****: If the previous year's filing was not submitted to the EFAST2 system, it will not be available for this function.*

As a benefit to users, the IFILE system allows users to store all created and in progress filings and components. This storage is provided to users using a simple save button that is available on the IFILE forms and schedules. Furthermore, users can return to these saved versions and continue data entry or other editing of the filing/component as needed using the IFILE web application. Saved filings and components are available to the user until the user submits the filing, deletes the filing/component, or until the saved filing has not been updated in over a year.

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

## 5.2 IFILE Functionality

### 5.2.1 Create a Filing

Users may create Form 5500 and Form 5500-SF filings and their components via the EFAST2 IFILE application. A form plus components constitute a filing. To create a filing, users will need to enter a Form Year, Form Type (Form 5500 or Form 5500-SF), and provide a Filing Name for the filing. Following the creation of the Form, users will then be able to add other components (schedules and attachments) as needed. For more detailed information regarding creating a filing, see Sections 3.2 and 4.3.

### 5.2.2 Retrieving and Resuming Work

Once a filing has been created and saved and as long as it has not been submitted or deleted, it will appear on the **Filing Summary** page each time you log into the EFAST2 system. Simply select the filing to work with and you will again be presented with the ability to continue work on your filing.

A list of filings associated to a User ID is available in IFILE. Filings are listed as:

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

Effective January 1, 2014, IFILE no longer keeps Form 5500s and 5500-SFs that filing authors last updated more than a year ago and have not submitted to the Government.

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

### 5.2.3 Import and Export Functionality

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

For more information regarding exporting filing or a filing component XML files, see section 3.8.

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

### 5.2.4 Attachments

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

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

### 5.2.5 Amendments

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

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

For more information regarding amendments, see Section 4.1.

### 5.2.6 Edit Testing and Error Messages

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

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

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

### 5.2.7 Printing

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

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

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

### 5.2.8 Electronic Signatures

Prior to submission of a filing for processing, the entire filing must be signed. There may be as few as one or as many as three signatures per filing. The four signing roles available are: Plan Administrator, Plan Sponsor, DFE (Direct Filing Entity), and Service Provider using E-signature alternative option (Form Year 2013 and later). IFILE provides shared signing functionality that allows multiple individuals to electronically sign a filing. All signers must be registered and have an active EFAST2 User ID with the user type of Filing Signer.

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

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

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

### 5.2.9 Filing Submission

A signed filing in IFILE may be submitted for processing by the Filing Author. IFILE only supports submitting a single filing at a time; batch submission is not supported. Users are notified of the filing status following processing and also have the ability to view this information online.

For more detailed information regarding submitting filings, see section 3.13.

### 5.2.10 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 process.

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 back in to the EFAST2 website to check the filing status and filing errors.

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

### 5.2.11 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.

## 5.3 Home – Filing Summary Layout

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

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

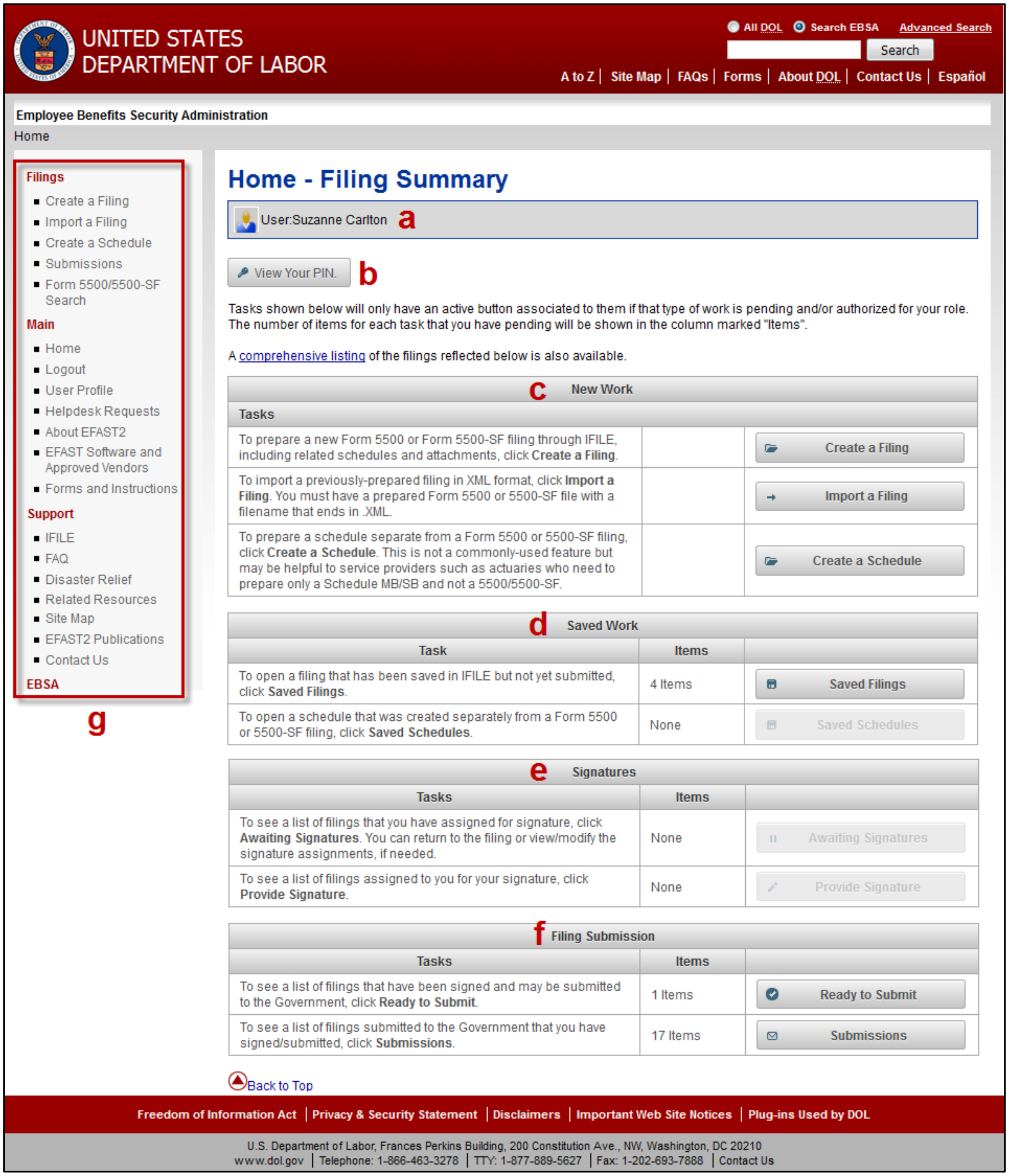



**Figure 127. Filing Summary – Page Layout**

a. **User –** The name of the registered EFAST2 user currently logged in is displayed at the top of the page.

b. **View your PIN** – This function can be used to view the PIN.

c. **New Work –** These functions are used to create or import a filing or schedule.

d. **Saved Work –** These functions are used to open a saved filing or schedule.

e. **Signatures –** These functions are used to view saved filings that are awaiting one or more signatures or to apply an electronic signature.

f. **Filing Submission –** The *Submit* function is used to submit a filing. Users with the user type of Filing Author and/or Filing Signer can use the *Submissions* functions to view submitted filings.

g. **Navigation Menu –** Menu on the left side of the page that allows users to create/work with filings, change profile information, and access instructions, publications, and supporting information.

### 5.3.1 View Your PIN

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

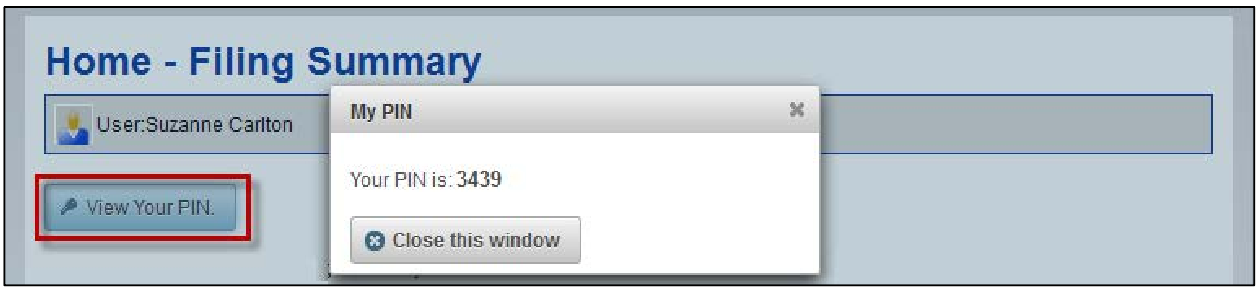



**Figure 128. Filing Summary – View Your PIN**

### 5.3.2 New Work

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

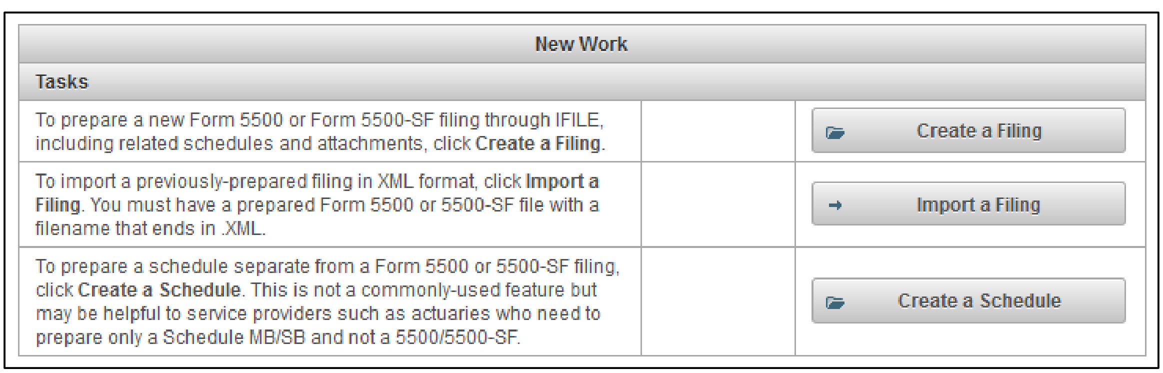



**Figure 129. New Work Tasks**

### 5.3.3 Saved Work

- To open a filing that has been saved in IFILE but not yet submitted, click **Saved Filings**.
- To open a schedule that was created separately from a Form 5500 or 5500-SF filing, click **Saved Schedules**.

| Saved Work | | |
|---|---|---|
| **Task** | **Items** | |
| To open a filing that has been saved in IFILE but not yet submitted, click **Saved Filings**. | 4 Items | Saved Filings |
| To open a schedule that was created separately from a Form 5500 or 5500-SF filing, click **Saved Schedules**. | None | Saved Schedules |

**Figure 130. Saved Work Tasks**

### 5.3.4 Signatures

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

| Signatures | | |
|---|---|---|
| **Tasks** | **Items** | |
| To see a list of filings that you have assigned for signature, click **Awaiting Signatures**. You can return to the filing or view/modify the signature assignments, if needed. | 1 Items | Awaiting Signatures |
| To see a list of filings assigned to you for your signature, click **Provide Signature**. | 1 Items | Provide Signature |

**Figure 131. Signature Tasks**

### 5.3.5 Filing Submission

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

| Filing Submission | | |
|---|---|---|
| **Tasks** | **Items** | |
| To see a list of filings that have been signed and may be submitted to the Government, click **Ready to Submit**. | 1 Items | Ready to Submit |
| To see a list of filings submitted to the Government that you have signed/submitted, click **Submissions**. | 2 Items | Submissions |

**Figure 132. Filing Submission Tasks**

### 5.3.6 Number of Items

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

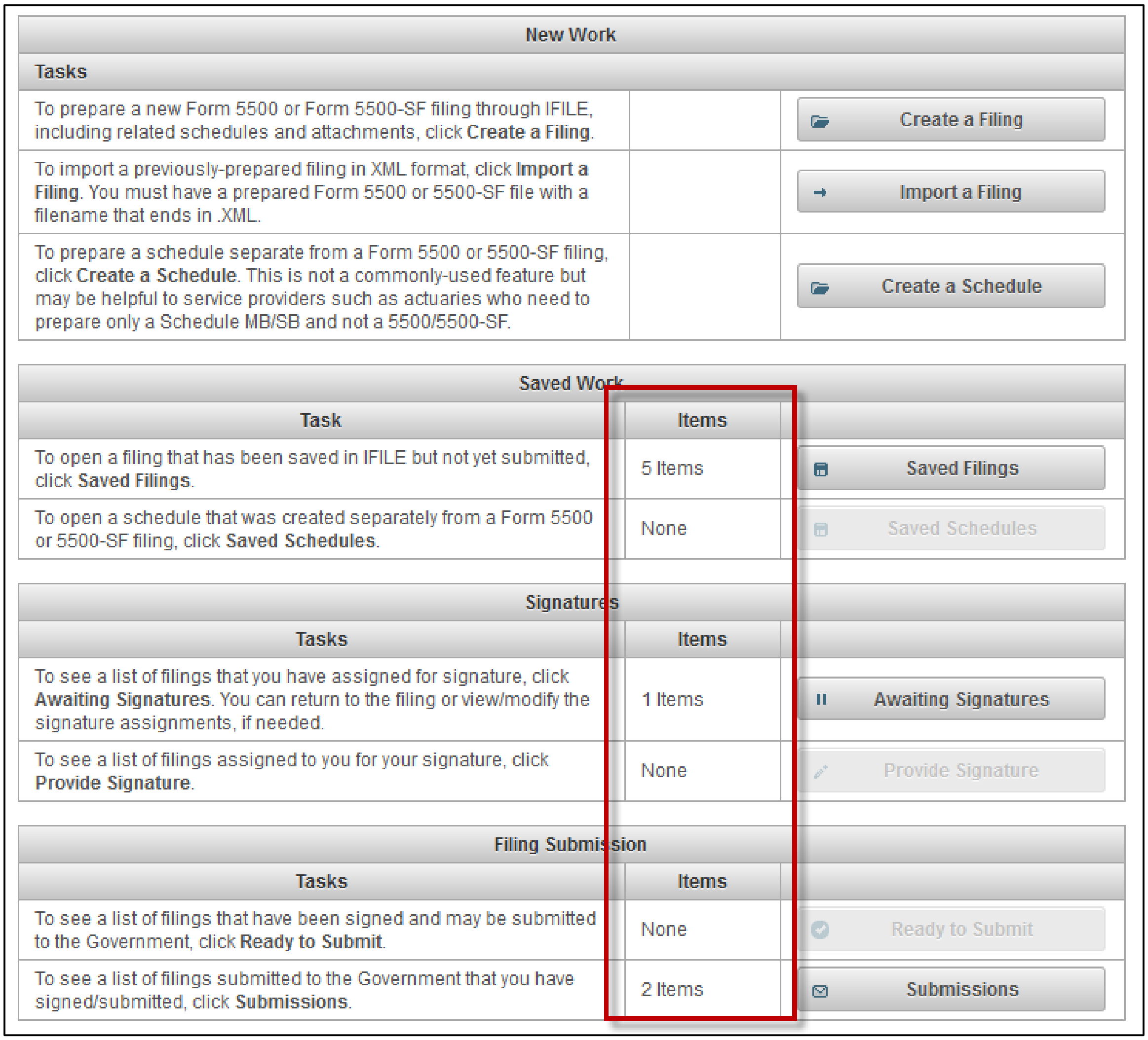



**Figure 133. Number of Items on the Home – Filing Summary Page**

## 5.4 Home – Filing List Layout

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

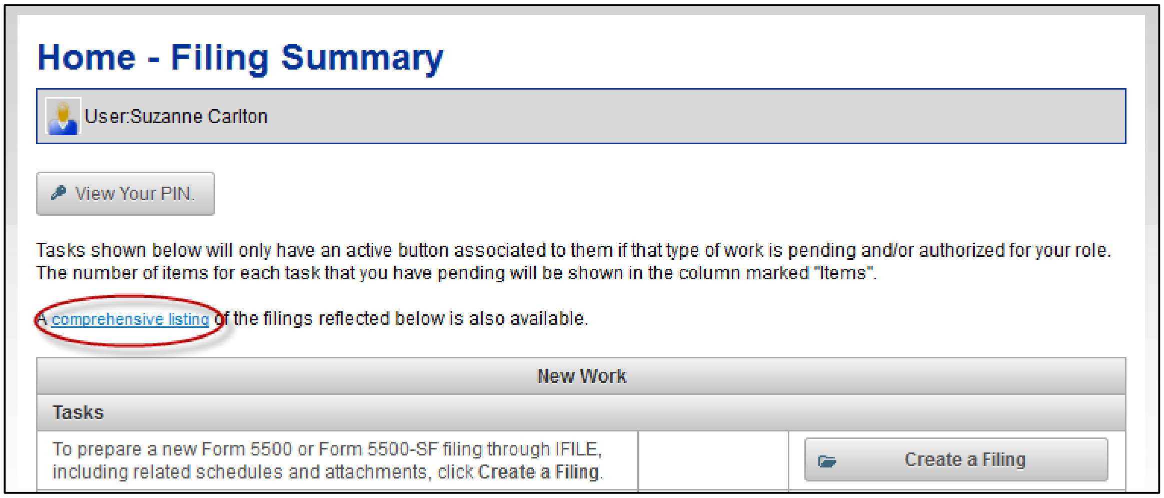



**Figure 134. Filing Summary – Go to Comprehensive Listing**

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

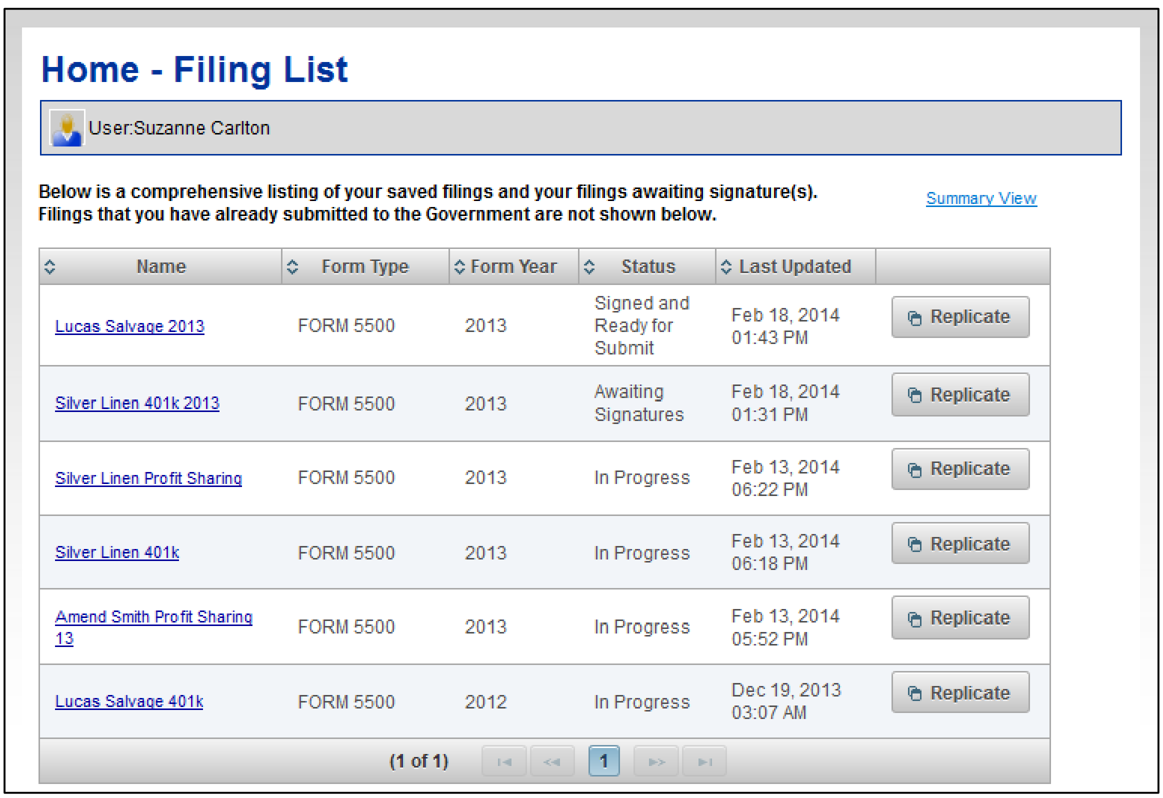



**Figure 135. Home – Filing List Page**

## 5.5 Filing Menu (Workspace) Layout

From the **Home – Filing List** page, click any filing name to open the filing. This page is called the **Filing Menu** (or the IFILE) **workspace**.

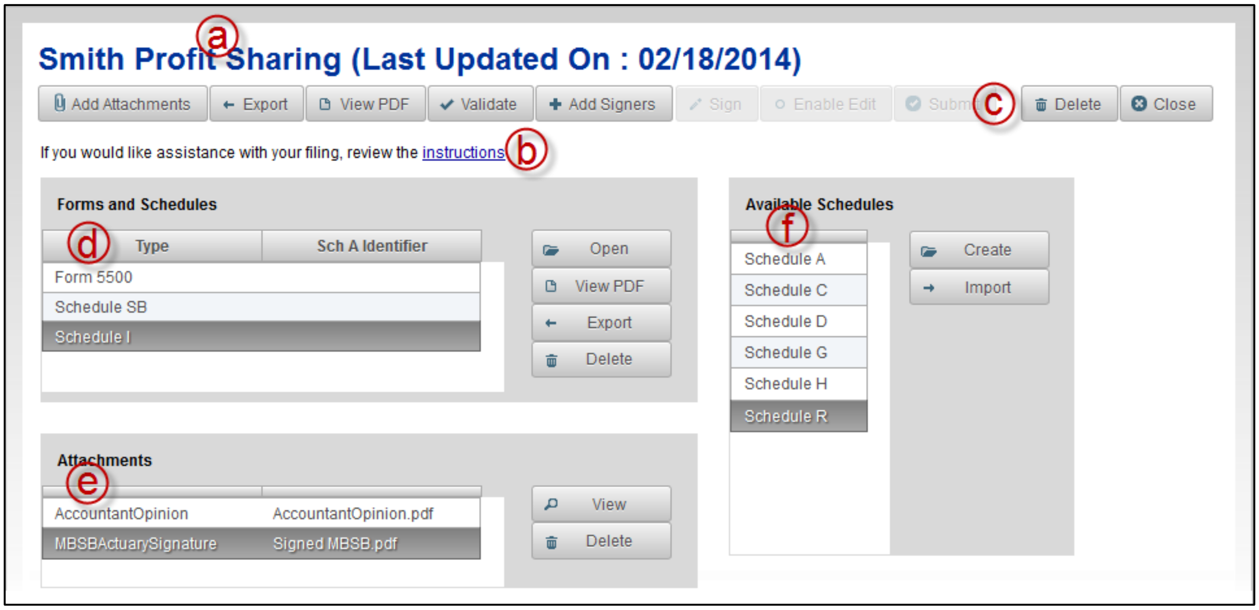



**Figure 136. Filing Workspace Layout for an In Progress Filing**

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

b. **Link to Form 5500/5500-SF Instructions.** Clicking the *Instructions* link will open a new window or tab to the Form 5500 Series instructions at www.dol.gov/ebsa/5500main.html

c. **Button ribbon.** These buttons are for functions that affect the entire filing (the form, schedule(s) and attachment(s)). Button functionality is enabled or disabled based on the filing status (*Saved Filing*, *Awaiting Signature*, *Ready to Submit*, etc.) and the user's responsibility (Filing Author, Filing Signer). For example, a filing that is signed and ready to submit will have different options than a filing that is in progress. See 5.5.1 through 5.5.5 for examples of button ribbon displays.

d. **Forms & Schedules box.** List of the form and associated schedules (if any) that have already been created or imported for the filing. The buttons at the right of this section are for functions that affect only the selected form or schedule. Click the form or schedule to select it, and then click one of the buttons on the right.
   - **Open** the selected form or schedule for editing or review. This option is available to the Filing Author prior to adding a signer to the filing.
   - **View PDF** of the selected form or schedule.
   - **Export** the selected form or schedule to your computer as an XML file.
   - **Delete** the selected schedule. The Form 5500/5500-SF cannot be deleted here. If you wish to delete the form and all associated schedules and attachments, use the *Delete* button from the main button ribbon. The delete option is available to a Filing Author prior to adding a signer to the filing.

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

f. **Available Schedules box.** Lists the schedules that can be created or imported as part of the current filing.
   - **Create** button to create the selected schedule.
   - **Import** button to import the selected schedule.

### 5.5.1 Filing Author with a Saved Filing Prior to Adding a Signer

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

The *Delete* button deletes the whole filing, including schedules and attachments (if any).

> ***NOTE****: The Sign button will be enabled if the Filing Author's user profile includes the Filing Signer user type. The Sign button will be disabled if the Filing Author's user profile does not include the Filing Signer user type. See Section 2.6 for more information regarding the User Profile page.*

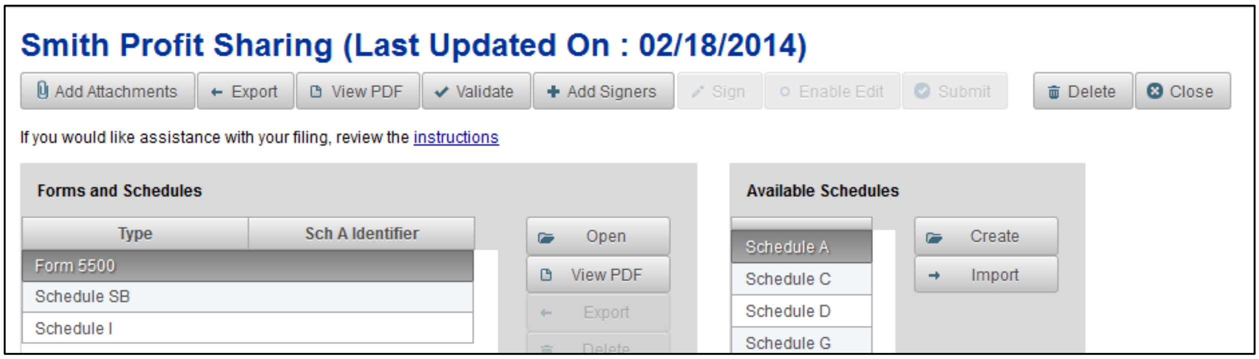



**Figure 137. Button Ribbon, Saved Filing prior to adding a signer**

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

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

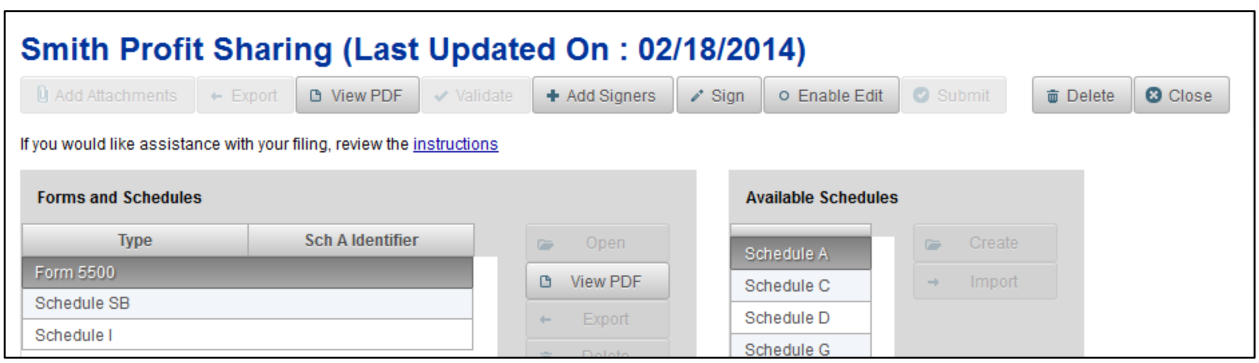



**Figure 138. Button Ribbon, Filing Awaiting Signature (current user is a Signer)**

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

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

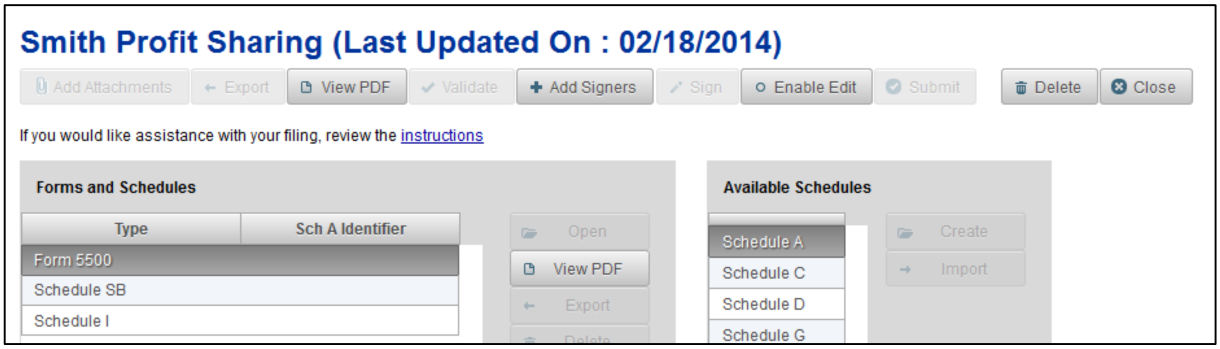



**Figure 139. Button Ribbon, Filing Awaiting Signature (current user is not a Signer)**

### 5.5.4 Filing Signer with a Filing Awaiting Signature

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

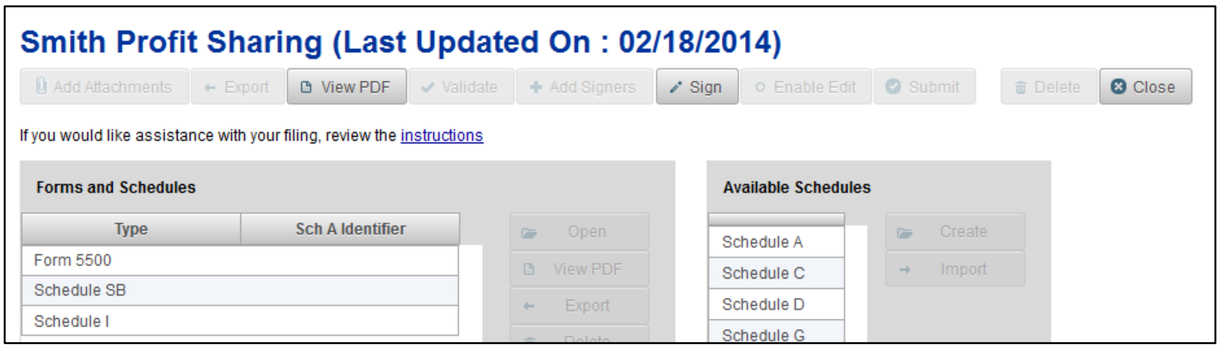



**Figure 140. Button Ribbon, Filing Signer**

### 5.5.5 Filing Author with a Signed Filing Ready to Submit

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

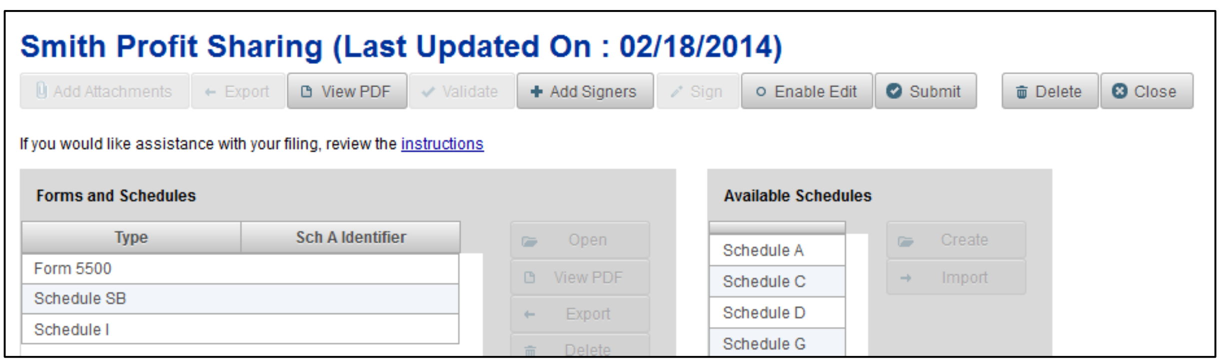



**Figure 141. Button Ribbon, Ready to Submit**

## 5.6 Forms & Schedules Layout

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

### 5.6.1 Form Tabs

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

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

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

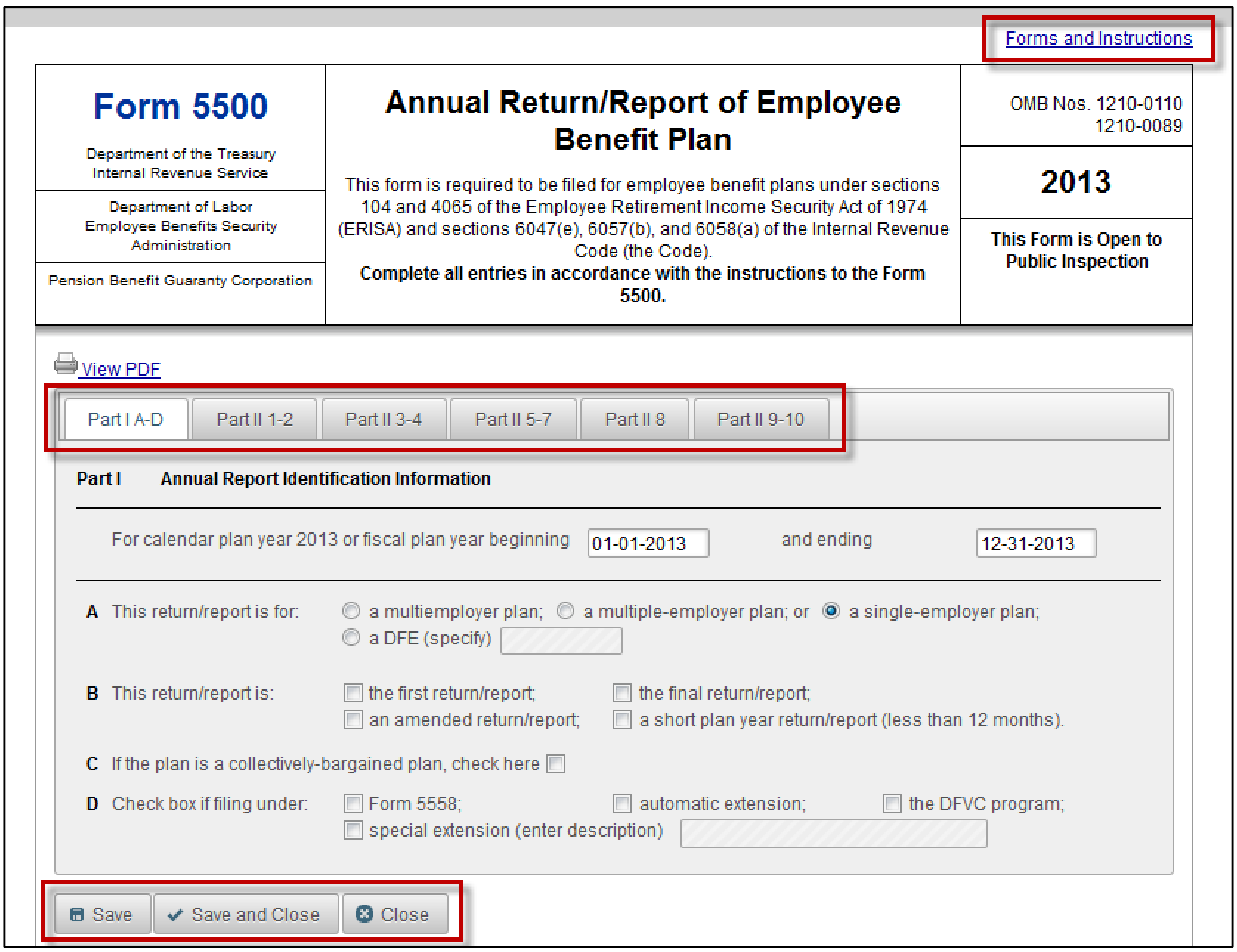



**Figure 142. Tabular Format of Forms and Schedules**

### 5.6.2 Saving and Closing a Form or Schedule

Every form and schedule page contains the following functions:

a. **Save.** This button saves the form or schedule but remains where you are.
b. **Save and Close.** This button saves the form or schedule and returns to the **Filing Menu** page*****
c. **Close.** This button discards all changes since the last time save and returns to the **Filing Menu** page*

If you click close without saving any changes, a blank form or schedule is created and will appear on the **Filing Menu** page in the list of *Forms and Schedules*. If a blank Form 5500/5500-SF was created, then it will cause a new filing to be created and displayed in the list of *Saved Filings* on the **Filing Summary** page.

> ***** *If you have been working on your form or schedule for more than 15 minutes, you may have been logged out due to inactivity on the EFAST2 web interface. If this happens, you will be returned to the Welcome Page (Figure 1) and you will need to log back in. Note that you will lose any data that you have entered since the last successful save.*

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

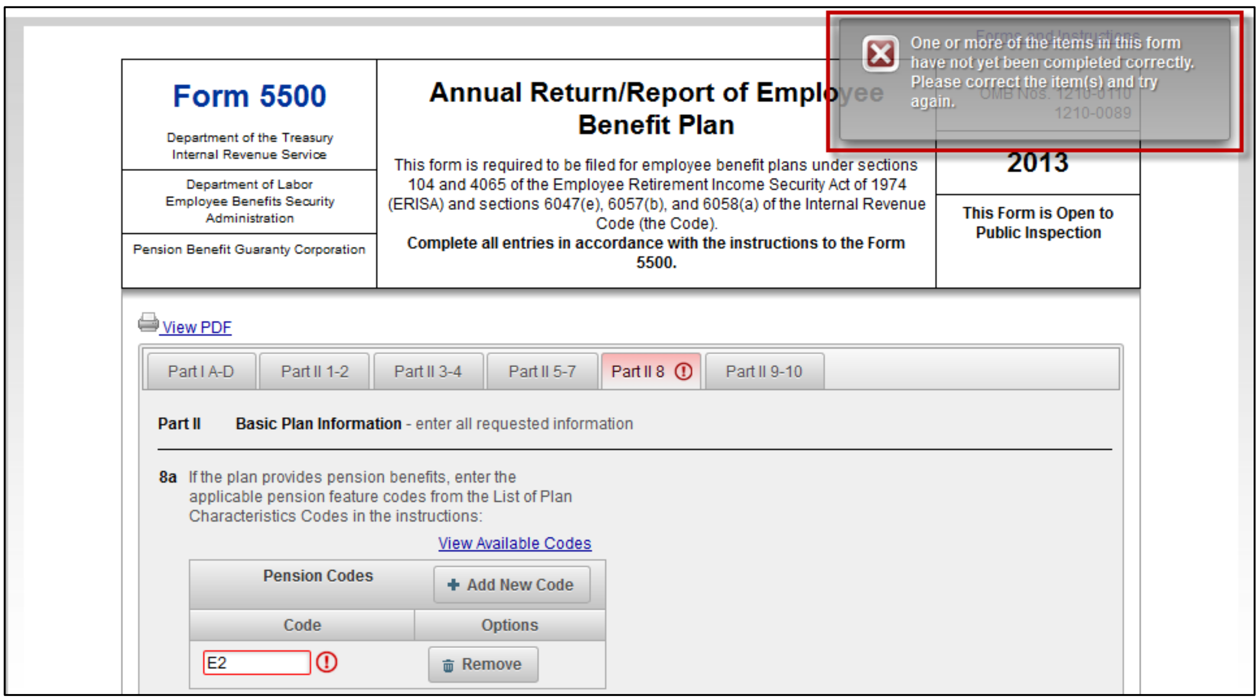



**Figure 143. Data Validation Error**

### 5.6.3 Save Message

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

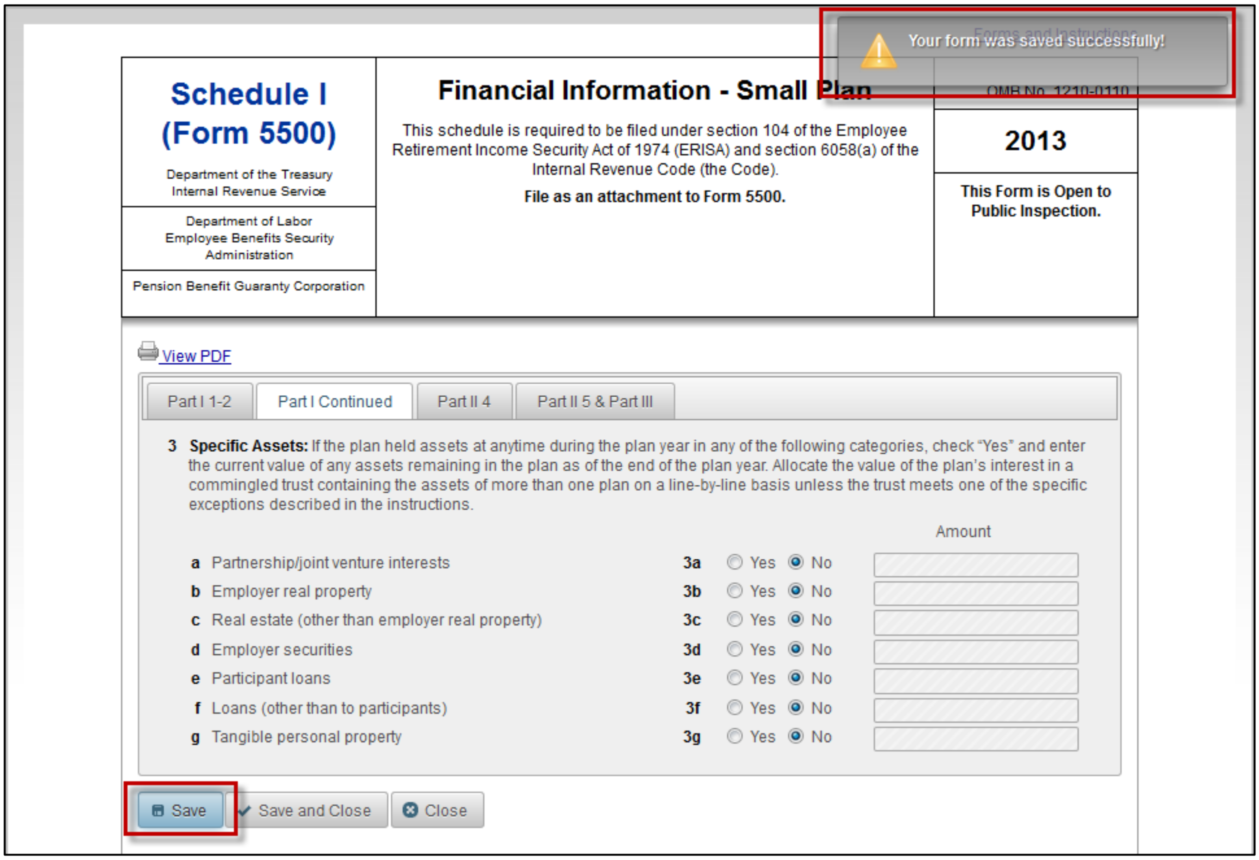



**Figure 144. Saved Successfully**

### 5.6.4 View PDF

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

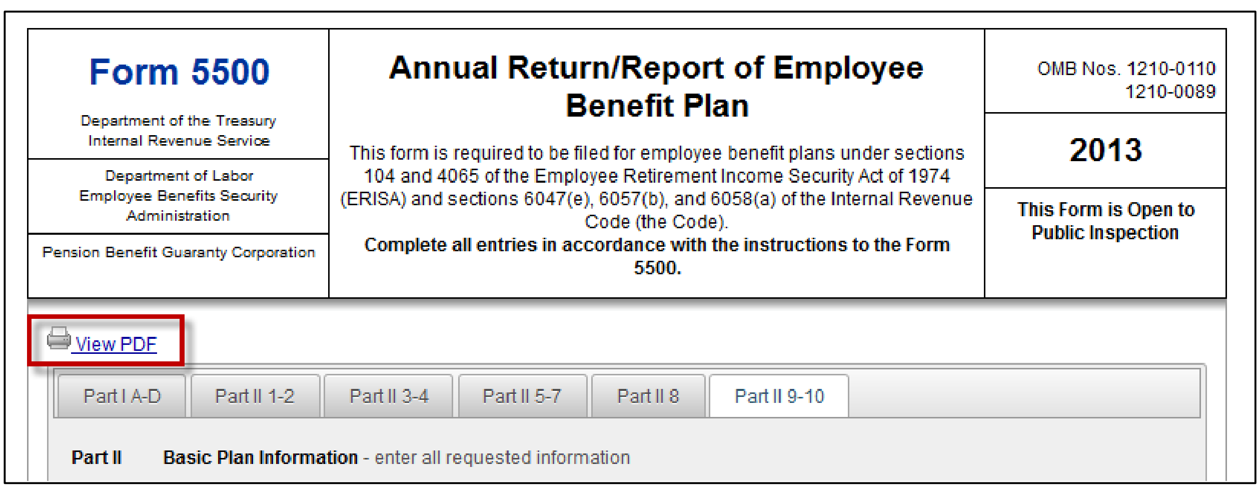



**Figure 145. View PDF Link**

## 5.7 Message Handling

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

### 5.7.1 On-screen messages

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

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

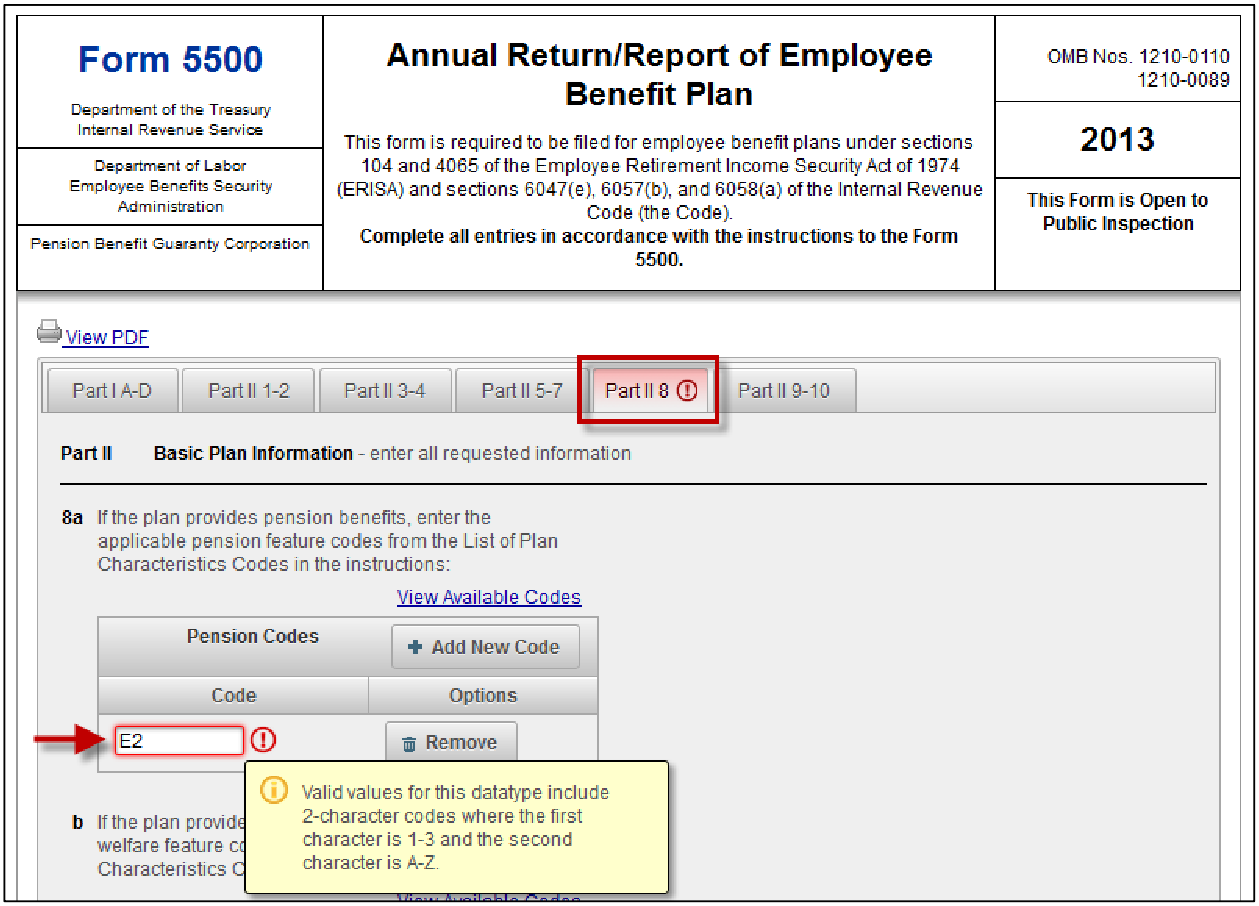



**Figure 146. On-screen Messages**

### 5.7.2 Mouse-over Tool Tips

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


**Figure 147. Mouse-over Tool Tips**

### 5.7.3 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.

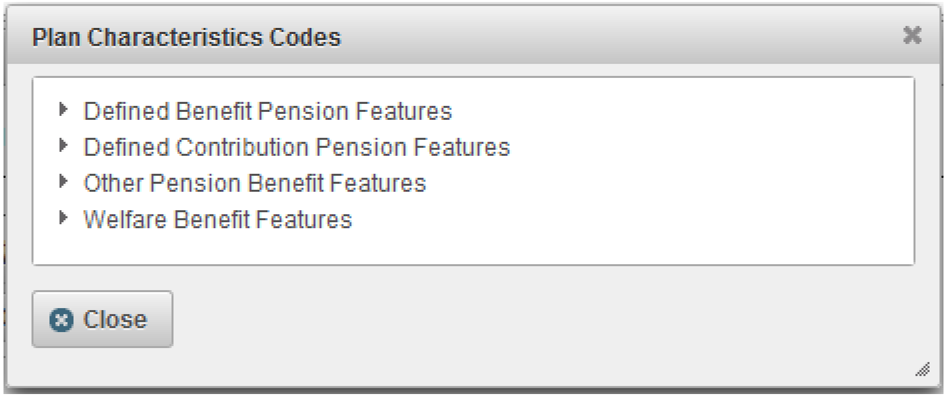



**Figure 148. Dialog Box**

### 5.7.4 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.

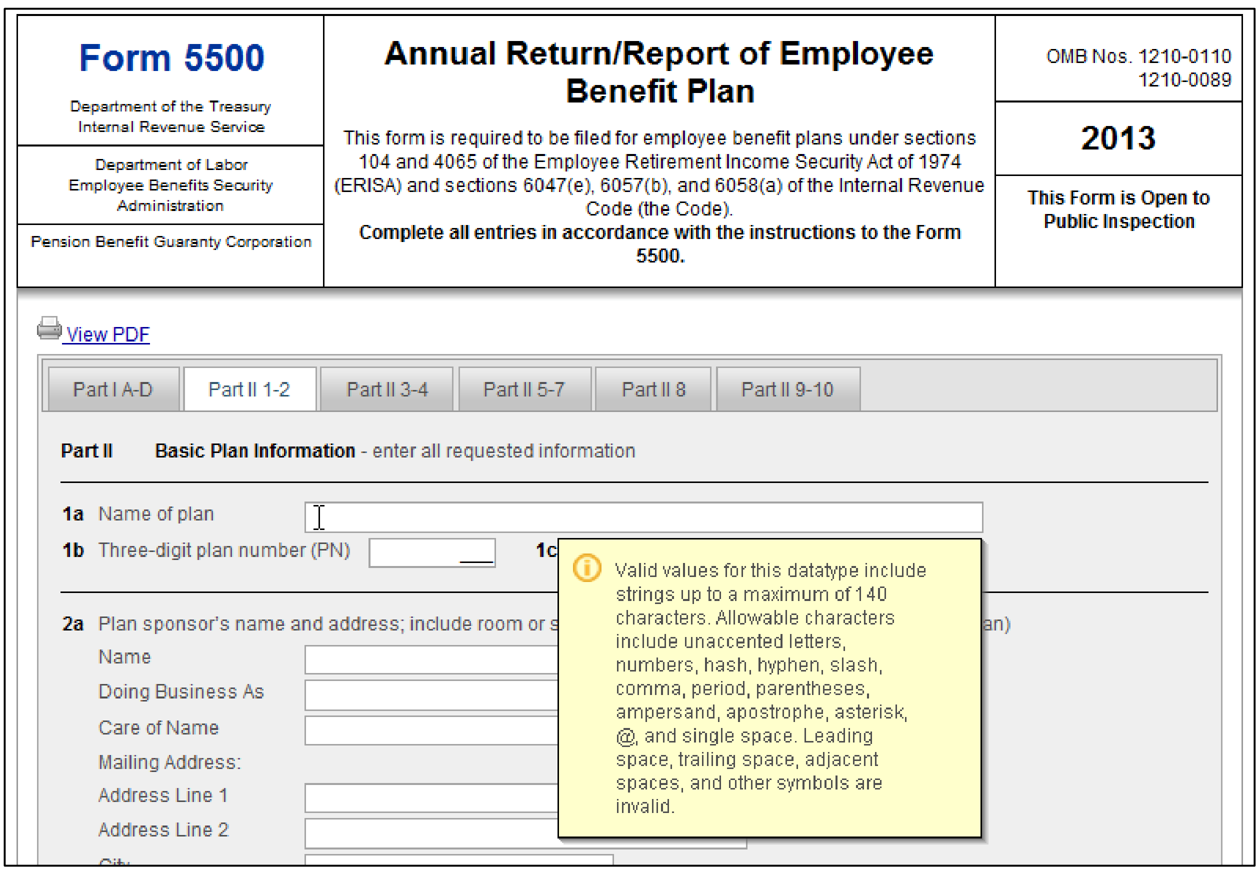



**Figure 149. Data Input Descriptions (Hover)**

### 5.7.5 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.

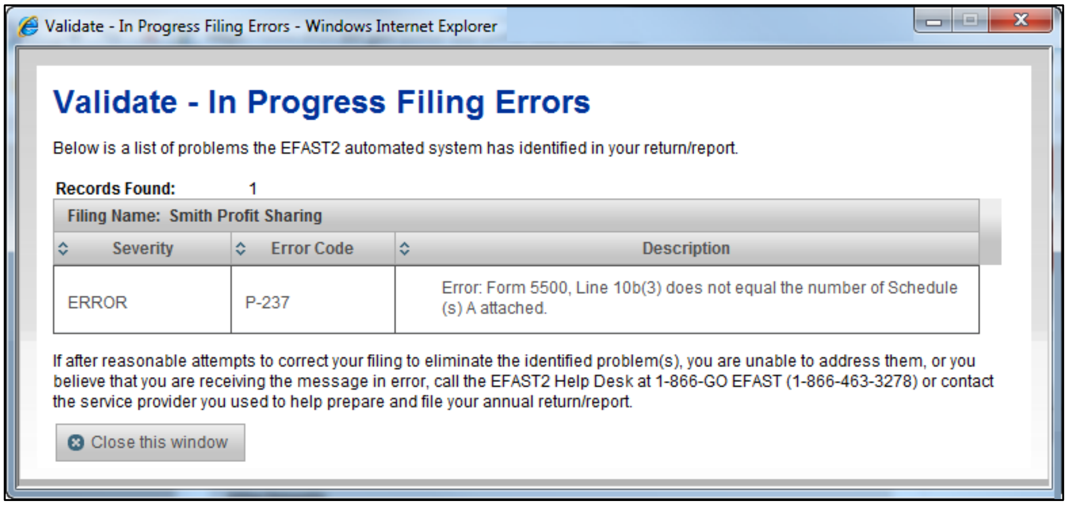



**Figure 150. Separate Browser Window or Tab**

### 5.7.6 Help Text

Help text is available on pages such as the **Form Selection** page to provide additional information.

Click the ? icons for additional information.

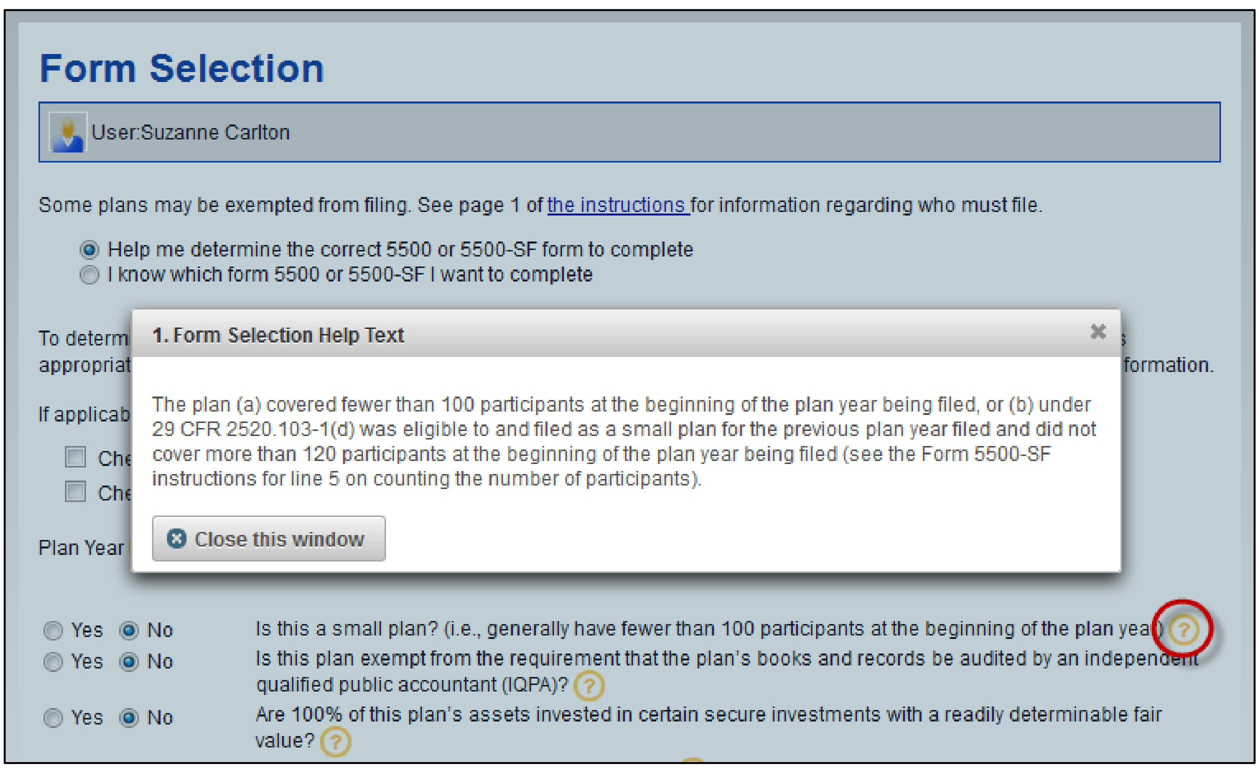



**Figure 151. Help Text**

### 5.7.7 Session Expiring and Session Expired

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


**Figure 152. Session Expiring – Click *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 Form 5500/5500-SF filing.

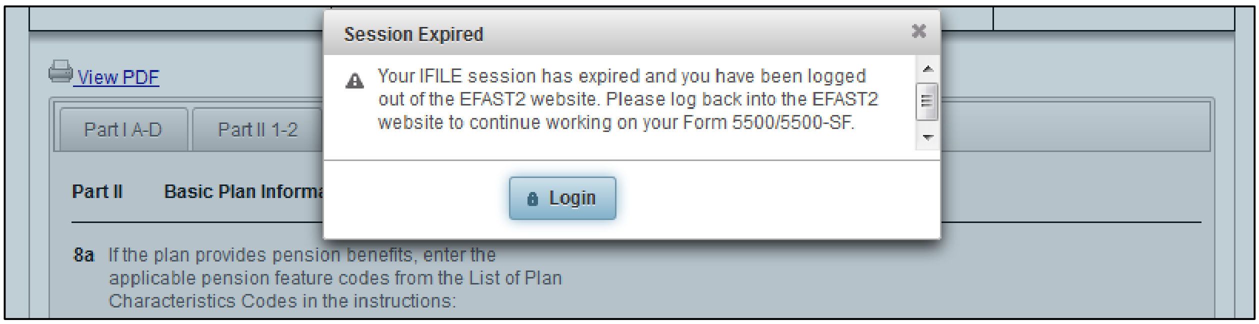



**Figure 153. Session Expired – User is Logged Out**

### 5.7.8 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 Validate window when no errors or warnings are found with the filing.

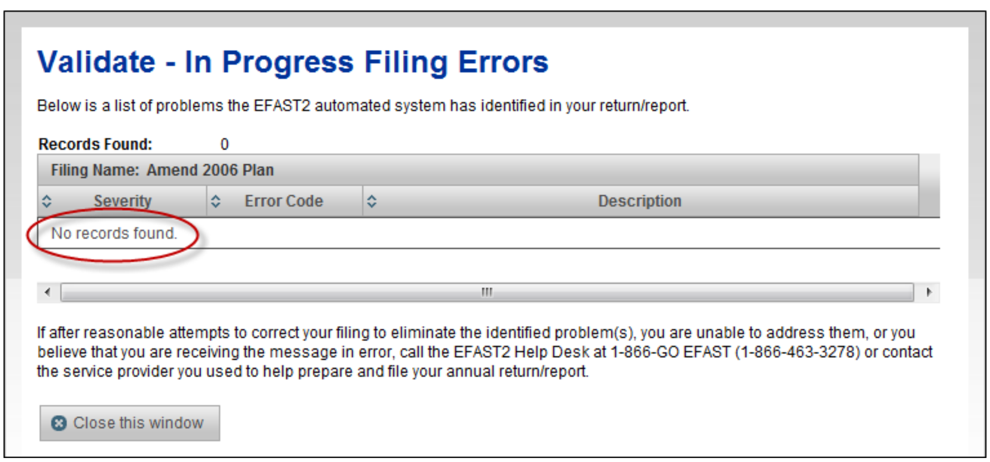



**Figure 154. No Records Found**

## 5.8 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.

### 5.8.1 Date Fields

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

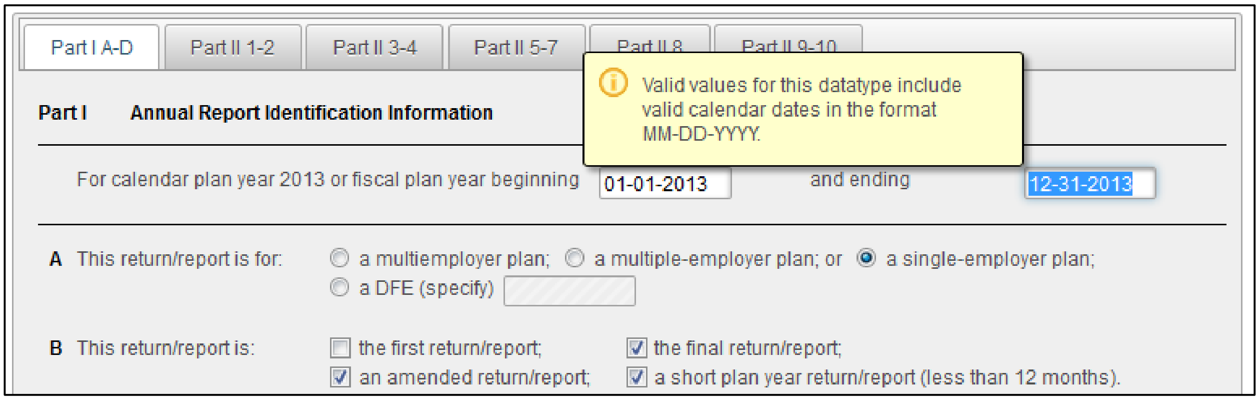



**Figure 155. Date Fields**

### 5.8.2 Check Boxes and Radio Buttons

Check boxes allow users to make selections for filings, forms, and components. Check boxes are set to the default setting of 'unchecked.' Check boxes for Yes/No answers are mutually exclusive. More than once 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.

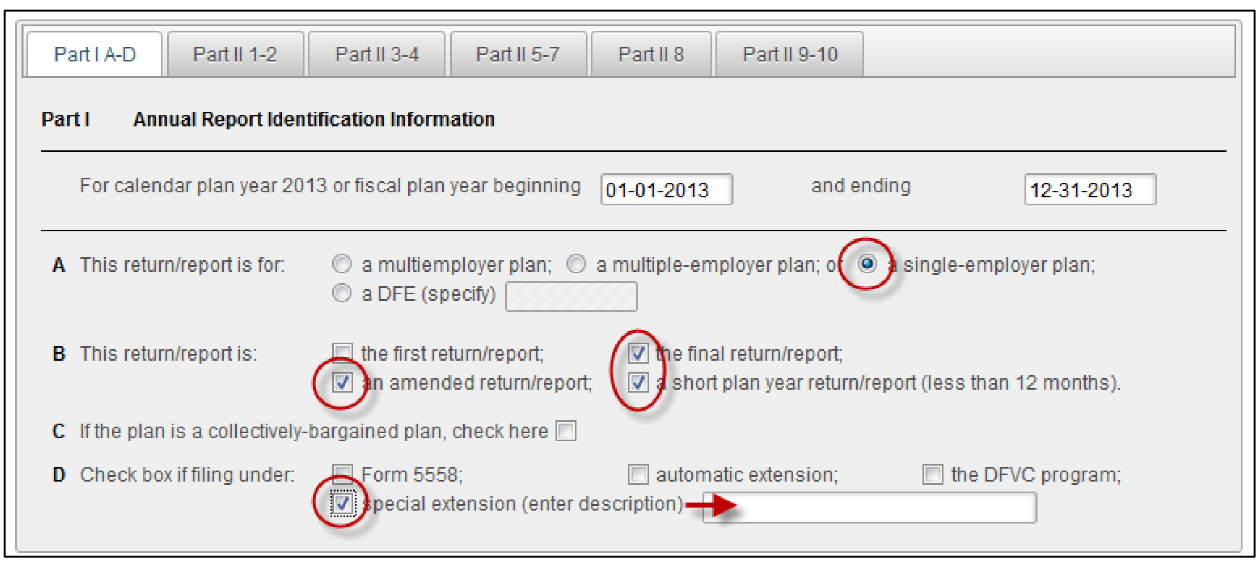



**Figure 156. Check Boxes and Radio Buttons**

### 5.8.3 View Available Codes

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

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

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

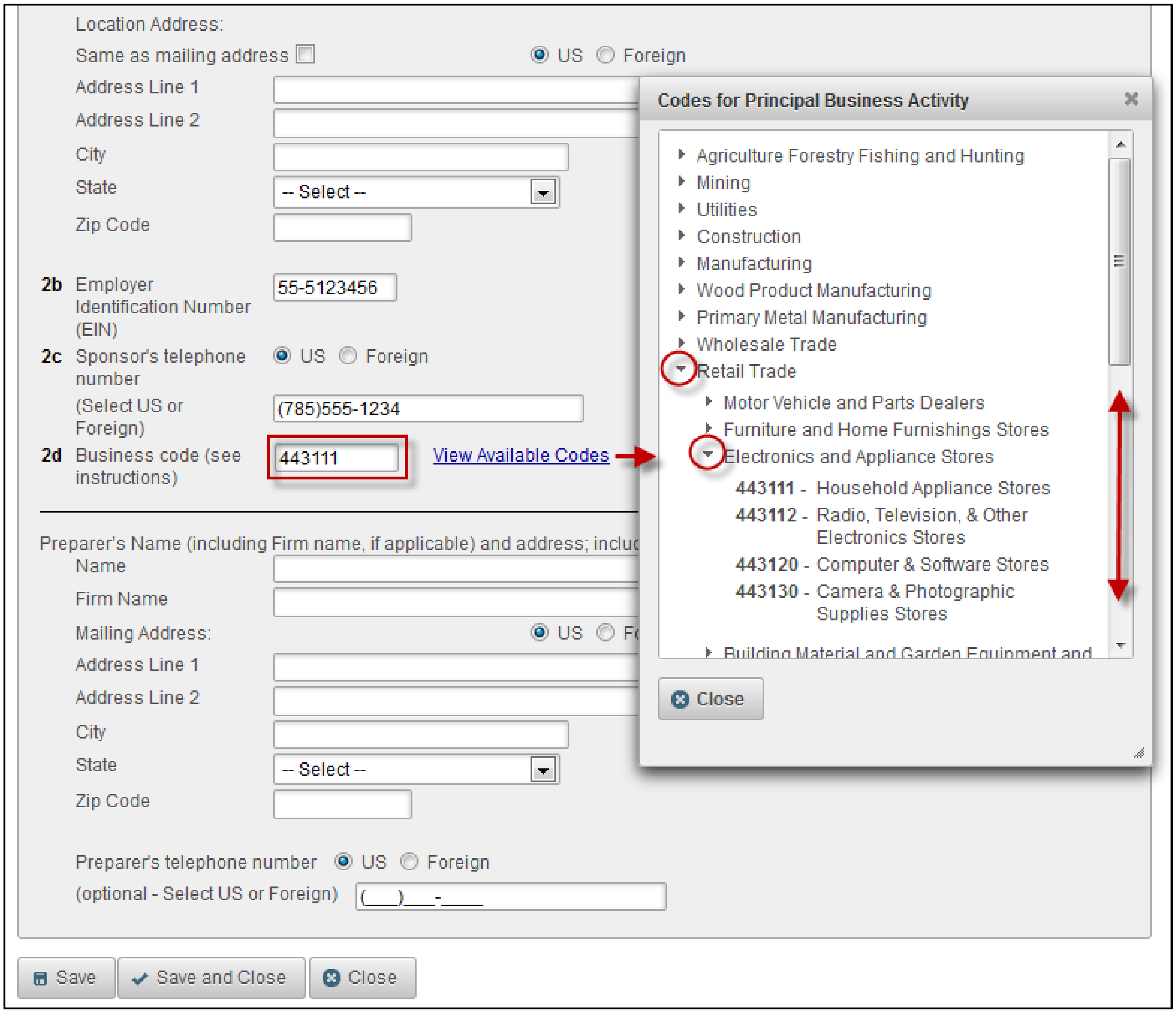



**Figure 157. View Available Codes – Business Codes (Form 5500)**

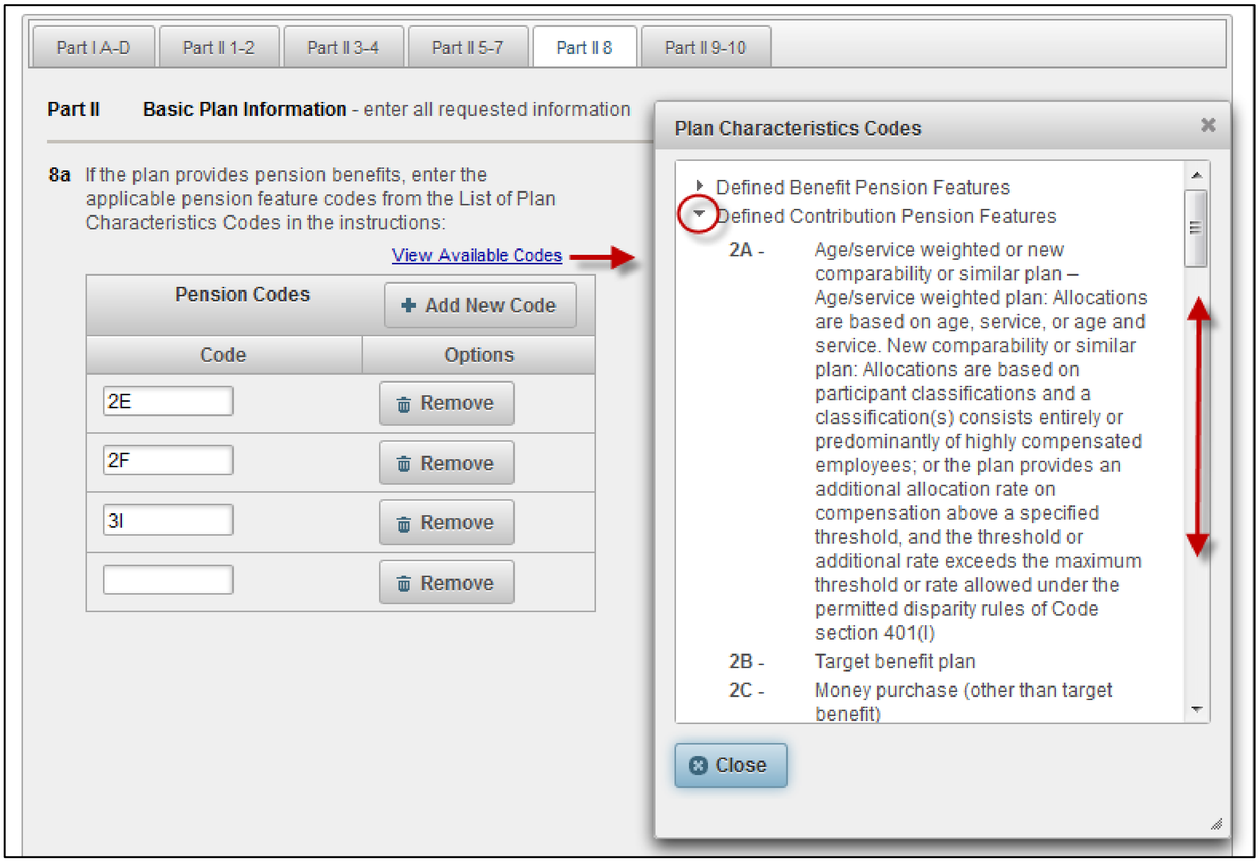



**Figure 158. View Available Codes – Plan Characteristic Codes (Form 5500)**

### 5.8.4 Multiple Repeating Blocks in IFILE Schedules

In instances where data or a group of data elements repeat more than once on a form, functionality exists to add multiple occurrences. 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.

Several Form 5500 schedules contain repeating blocks of information. For example, Schedule A Part I Line 3 can have several blocks of information that represent multiple persons receiving a commission. Schedule C, Part I, Line 2 can have several blocks of information that represent multiple service providers receiving direct or indirect compensation.

The functionality has been enhanced to improve the speed of page loads and prevent errors when multiple repeating blocks are entered on schedules. The following repeat tables have been updated:

| Form Name | Part / Line | Field |
|---|---|---|
| Form 5500-SF | Line 13c | Plan transfers |
| Schedule A | Line 3 | Persons receiving commissions and fees |
| Schedule MB | Line 3 | Contributions to the plan |
| Schedule MB | Line 7 | New amortization bases established |
| Schedule SB | Line 18 | Contributions to the plan |
| Schedule C | Part I Line 1 | Persons receiving eligible indirect compensation |
| Schedule C | Part I Line 2 | Other service providers receiving direct or indirect compensation |

| | | |
|---|---|---|
| Schedule C | Part I Line 3 | Service provider information |
| Schedule C | Part II Line 4 | Service providers who fail to provide information |
| Schedule C | Part III | Termination information on accountants and actuaries |
| Schedule D | Part I | Information on interests in MTIAs, CCTs, PSAs, and 103-12IEs |
| Schedule D | Part II | Information on participating plans |
| Schedule G | Part I | Loans in default |
| Schedule G | Part II | Leases in default |
| Schedule G | Part III | Nonexempt transactions |
| Schedule H | Line 5b | Transferred to another plan |
| Schedule I | Line 5b | Transferred to another plan |
| Schedule R | Line 13 | Additional information for multiemployer DB pension plan |

**Table 2. Forms and Schedules with Repeating Blocks**

### Functionality and Navigation

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

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

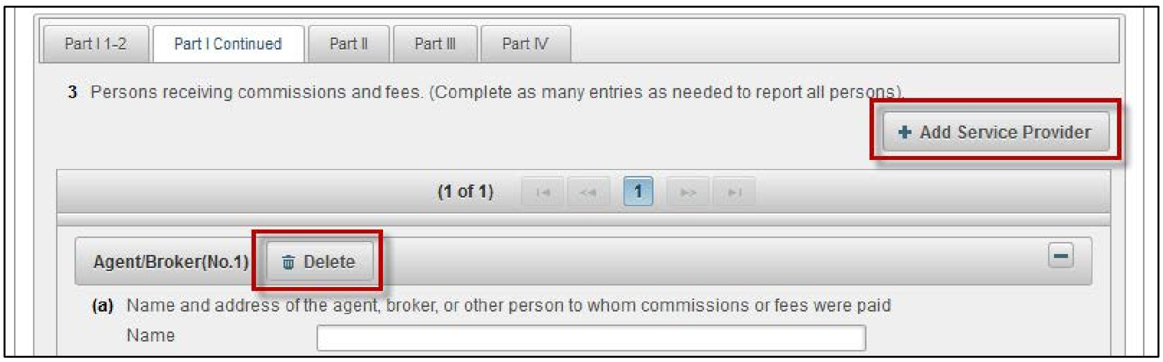



**Figure 159. Repeating Blocks – Add and Delete (Schedule A example)**

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

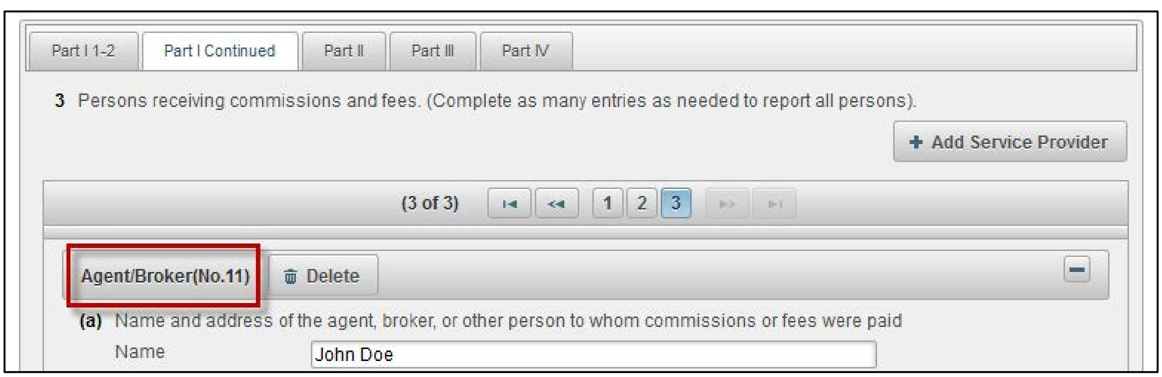



**Figure 160. Repeating Blocks – Field Name and Number (Schedule A example)**

**Page 1 of # (Each page contains a maximum of 5 entries)** – On forms or schedules that allow repeating entries, a maximum of five entries can be displayed on a page. If more than five entries are added, the number of pages will be displayed to allow you to view other entries. In this example, at least eleven "Agent/Broker" entries have been added. Five entries are displayed on a page. The third page is being displayed, with the eleventh entry at the top.

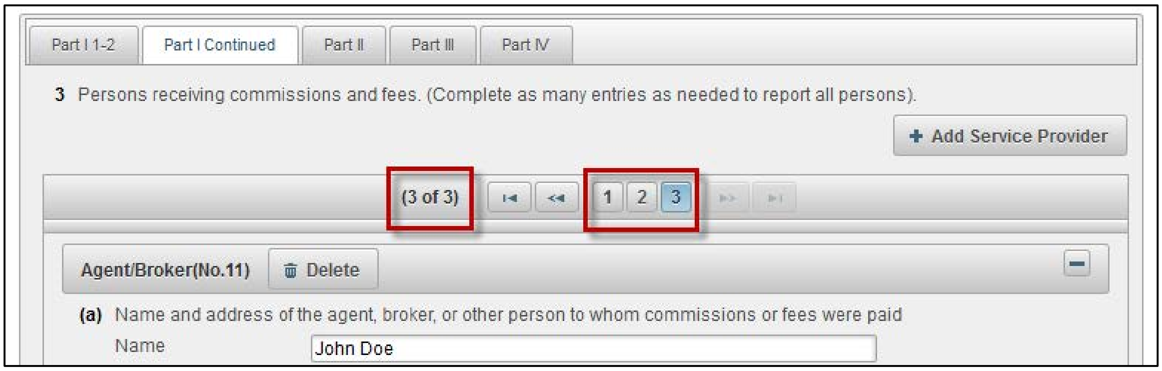



**Figure 161. Repeating Blocks – Page 3 of 3 (Schedule A example)**

**Previous and Next** – These buttons will display multiple entries in groups of 5. Initially, 1 through 5 will be displayed. Click *Next* to display 6 through 10, and so on. Click *Previous* to go back in groups of 5.

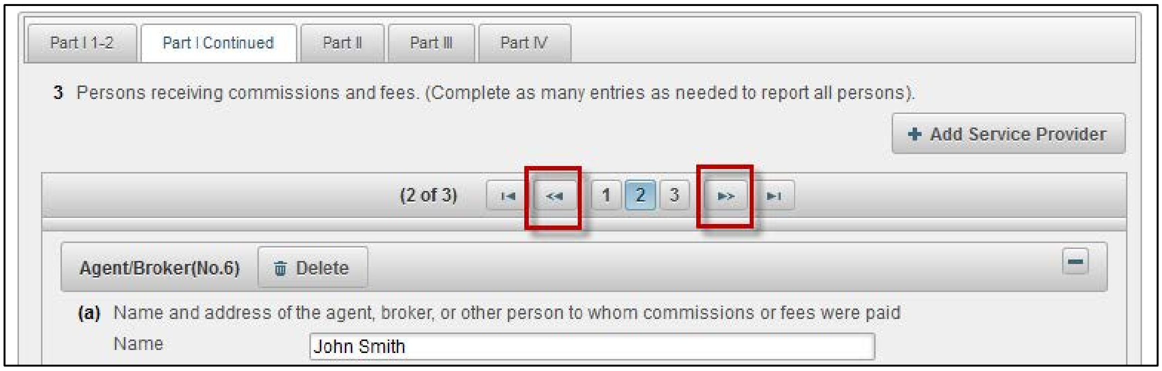



**Figure 162. Repeating Blocks – Previous and Next buttons (Schedule A example)**

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

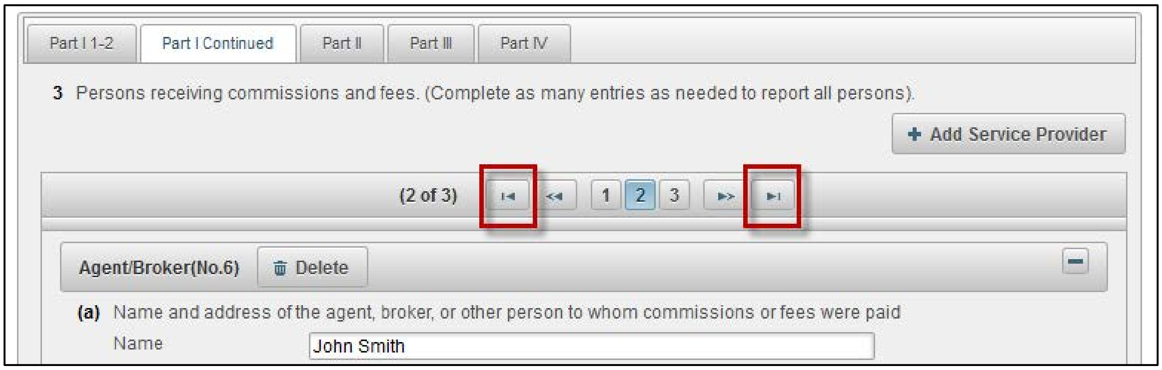



**Figure 163. Repeating Blocks – First and Last buttons (Schedule A example)**

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

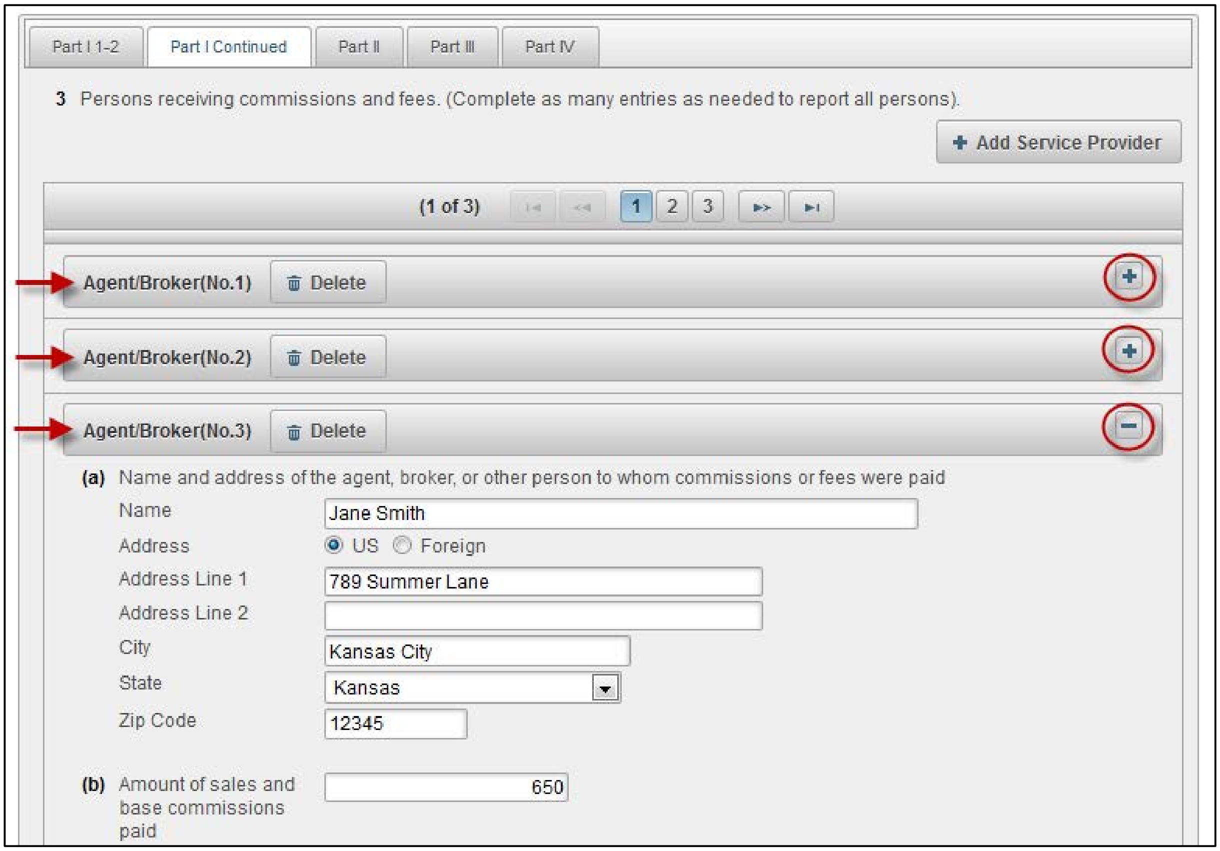



**Figure 164. Repeating Blocks – First and Last buttons (Schedule A example)**

### 5.8.5 Inherited Data

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

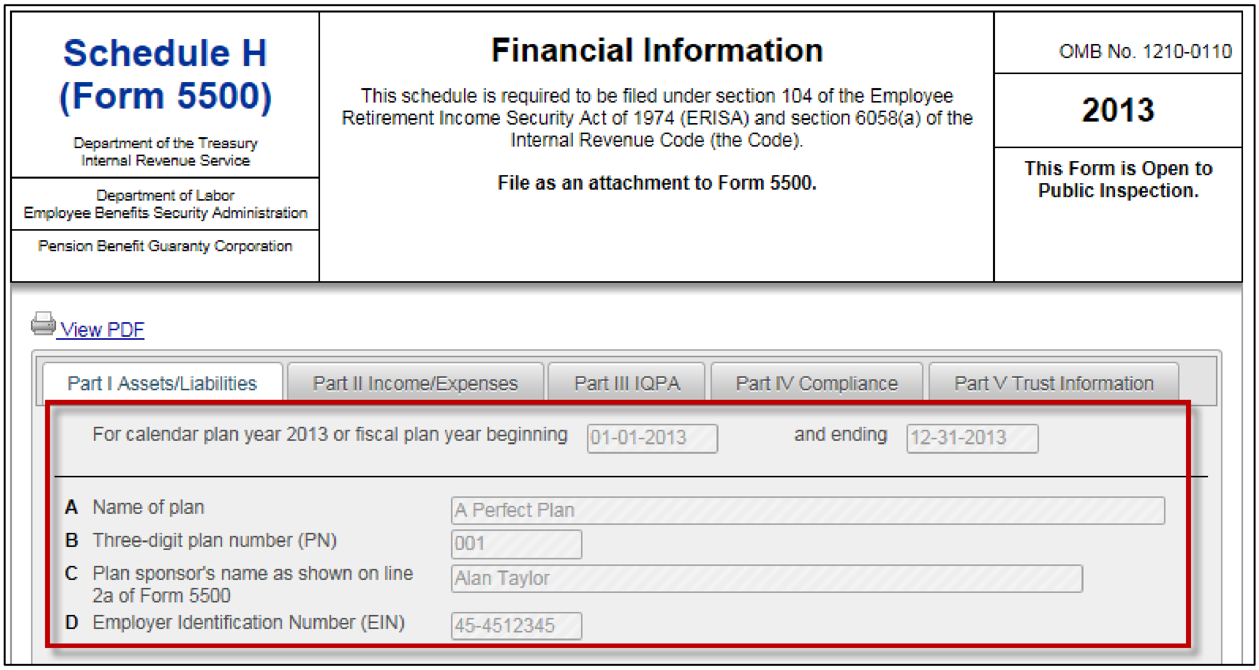



**Figure 165. Example of Inherited Data from Form 5500/5500-SF**

### 5.8.6 Auto-calculated Values

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

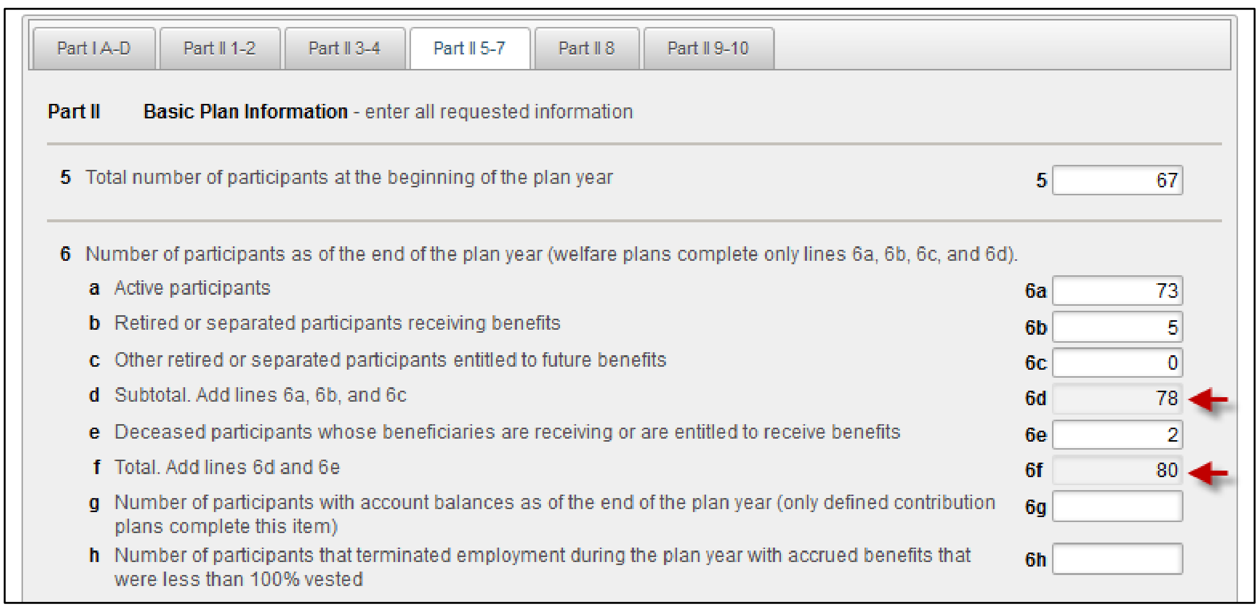



**Figure 166. Example of Auto-calculated Values**

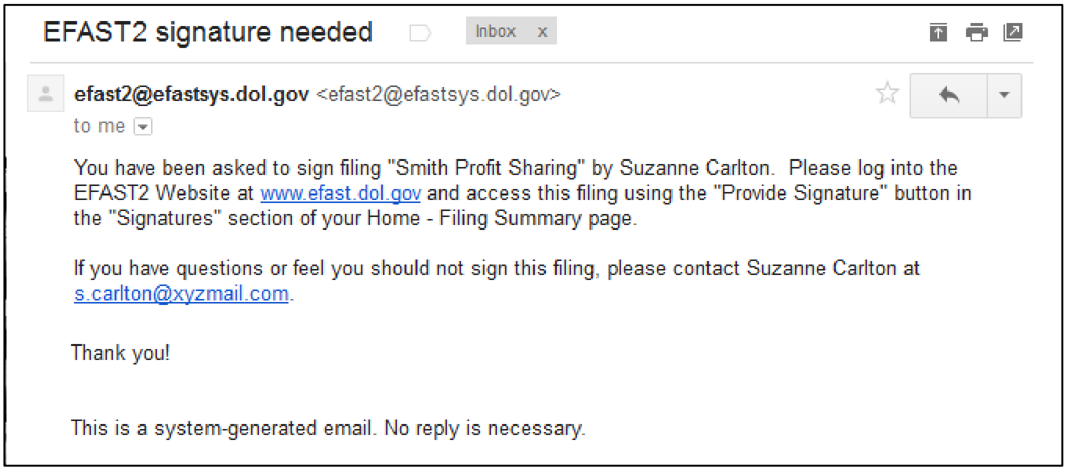
## 5.9 Emails

System-generated emails from efast2@efastsys.dol.gov are sent from EFAST2 during the signing ceremony.

> ***NOTE**: The exact look and feel of the emails received by a user is determined by the user's email client.*

### 5.9.1 Request for Signature

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



EFAST2 signature needed Inbox x

efast2@efastsys.dol.gov <efast2@efastsys.dol.gov>
to me

You have been asked to sign filing "Smith Profit Sharing" by Suzanne Carlton. Please log into the EFAST2 Website at www.efast.dol.gov and access this filing using the "Provide Signature" button in the "Signatures" section of your Home - Filing Summary page.

If you have questions or feel you should not sign this filing, please contact Suzanne Carlton at s.carlton@xyzmail.com.

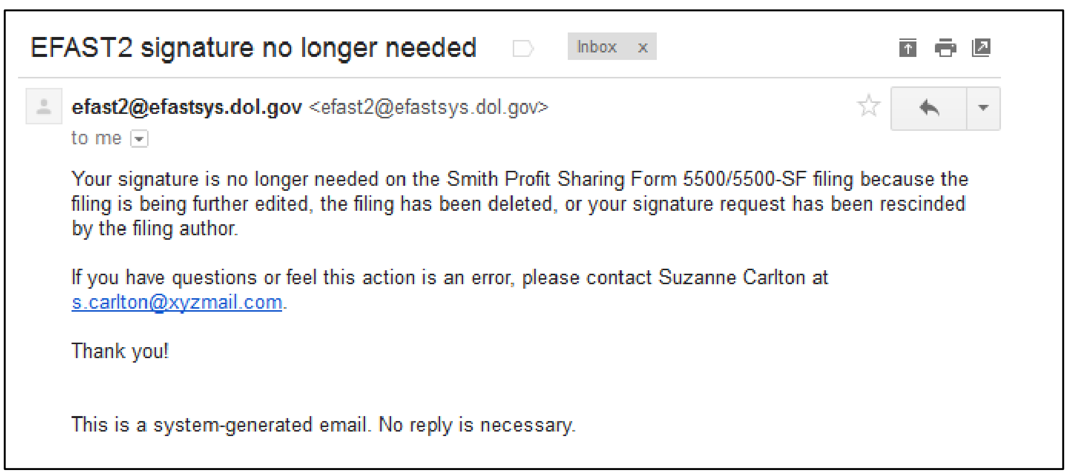
Thank you!

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

**Figure 167. Request for Signature Email**

### 5.9.2 Signature No Longer Needed

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



EFAST2 signature no longer needed Inbox x

efast2@efastsys.dol.gov <efast2@efastsys.dol.gov>
to me

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

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

Thank you!

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

**Figure 168. Signature No Longer Needed Email**

### 5.9.3 All Signatures Have Been Obtained

The Filing Author is notified that the filing is ready to be submitted after the requested signatures are completed

EFAST2 Filer Notification Inbox x

**efast2@efastsys.dol.gov** <efast2@efastsys.dol.gov>
to me

All signatures for "Smith Profit Sharing" have been completed. Please log into the EFAST2 Website at www.efast.dol.gov and access this filing using the "Ready to Submit" button in the "Filing Submission" section of your Home - Filing Summary page.

Thank you!

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

**Figure 169. All Signatures Have Been Obtained Email**

### 5.9.4 Submission Has Been Processed

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

EFAST2 Submission has been processed Inbox x

**efast2@efastsys.dol.gov** <efast2@efastsys.dol.gov>
to me

Your submission to EFAST2 has been received. The EFAST2 automated system is currently attempting to process the Form 5500 or Form 5500-SF returns/reports you sent. You now need to check the filing status of the Form 5500 or Form 5500-SF returns/reports for any problems the system has identified in your returns/reports. The filing status should be available in about 20 minutes.

You can check the filing status of your returns/reports by either of the following methods:

1) Opening the software you used to send us the submission, and checking the status of the Acknowledgment ID. Please refer to your software user guide for specific instructions on how to do this.

2) Going to the EFAST2 website at http://www.efast.dol.gov. Click Login and enter your User ID and Password. Once you have successfully Logged into the website, click "Submissions" to see the status of your Form 5500 or Form 5500-SF returns/reports. A list of "Acknowledgment Errors" (any problems identified with your filing) will be available.

Additionally, you can verify receipt only by calling the EFAST2 Help Line at 1-866-GO-EFAST (1-866-463-3278) and following the voice prompts. You must enter the plan year, EIN, and plan number to verify receipt through this automated voice response system.

If, after reasonable attempts to correct your filing to eliminate the identified problem or problems, you are unable to address them, or 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 the service provider you used to help prepare and file your annual returns/reports. 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.

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 and, based upon those further reviews, may be subject to required amendment, correction and the assessment or imposition of penalties.

For reference, the Acknowledgment ID(s) for your submission are listed below.

20140219144951D020172232983001

Thank you,

The U.S. Department of Labor

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

**Figure 170. Submission Has Been Processed Email**

## 5.10 Attachment Types

| Attachment Type Code | Form/ Schedule | Line Number | Attachment Description |
|---|---|---|---|
| ESignatureAlternative | Form 5500 / 5500-SF | Signature and Date | Manually signed Form 5500 or 5500-SF under e-signature option for service providers. See "Signature and Date" section of the Form 5500 and Form 5500-SF Instructions for additional information. |
| CSECParticipatingEmployer | Form 5500 / 5500-SF | Line A – Multiple Employer | Participating employer information for multiple employer plans required by The Cooperative and Small Employer Charity Pension Flexibility Act (CSEC).<br><br>(2014 and later Form Versions) |
| AccountantOpinion | Schedule H | Line 3c | IQPA report |
| | Schedule I | Line 4k | IQPA report |
| ActiveParticipData | Schedule MB | Line 8b | Active Participant Data |
| | Schedule SB | Line 26 | Active Participant Data |
| ActrlAssmptnMthds | Schedule MB | Line 6 | Actuarial Assumption Methods |
| | Schedule SB | Line 23 | Actuarial Assumption Methods |
| ActuaryStatement | Schedule MB | Statement by Enrolled Actuary | 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. |
| | Schedule SB | Statement by Enrolled Actuary | 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. |
| SchMBActrlCertification | Schedule MB | Line 4a (2015 – Line 4b) | Actuarial Certification |
| SchSBAlt17YrFndngAirlines | Schedule SB | Line 27 | Alternative 17 - Year Funding Schedule for Airlines |
| SchRAssetLiabTransfer | Schedule R | Line 17 | Assets Liability Transfer |
| SchSBBalSubjectToPBGC | Schedule SB | Line 27 | Balances Subject to Binding Agreement with PBGC |
| SchSBNonPrescribedActrlAssmptn | Schedule SB | Line 24 | Change in Non-Prescribed Actuarial Assumptions |
| SchRFundingImprovementPlan | Schedule R | Part V | Funding Improvement Plan |
| SchMBActrlIllustration | Schedule MB | Line 4a (2015 – Line 4b) | Illustration Supporting Actuarial Certification of Status |
| SchSBSubMortalityTable | Schedule SB | Line 23 | Information on Use of Substitute Mortality Tables |
| SchMBJustificationChgActrlAssmptn | Schedule MB | Line 11 | Justification for Change in Actuarial Assumptions |

| Attachment Type Code | Form/ Schedule | Line Number | Attachment Description |
|---|---|---|---|
| SchSBMethodChange | Schedule SB | Line 25 | Method Change |
| SchRMultiplePlansLiab | Schedule R | Line 18 | Multiple Plan Liabilities |
| PlanAtRisk | Schedule SB | Line 4 | Plan at Risk |
| ReasonableCauseLate | Form 5500 / 5500-SF | Administrative Penalties | Reasonable Cause for late filing |
| ReasonableCauseAO | Form 5500 / 5500-SF | Administrative Penalties | Reasonable Cause for late or missing IQPA Report |
| SchMBReorgStatusExpln | Schedule MB | Line 5 | Reorganization Status Explanation |
| SchMBReorgStatusWorksheet | Schedule MB | Line 5 | Reorganization Status Worksheet |
| SchIWaiverIQPA | Schedule I | Line 4K | 2520.104-50 Statement |
| SchSBAmortzBases | Schedule SB | Line 32 | Schedule of Amortization Bases |
| SchAssetsHeld | Schedule H | Line 4i | Schedule of Assets (Held at End of Year) |
| SchMBFndgStndAccntBases | Schedule MB | Lines 9c / 9h | Schedule of Funding Standard Account Bases |
| FivePrcntTrans | Schedule H | Line 4j | Schedule of Reportable Transactions |
| SchRRehabPlan | Schedule R | Part V | Schedule R Rehabilitation Plan |
| MBSBActuarySignature | Schedule MB | Statement by Enrolled Actuary | Signed Schedule MB. See "Statement by Enrolled Actuary" section of the Form 5500 Schedule MB Instructions for additional information. |
| | Schedule SB | Statement by Enrolled Actuary | Signed Schedule SB. See "Statement by Enrolled Actuary" section of the Form 5500 Schedule SB Instructions for additional information. |
| PlanProvisions | Schedule MB | Line 6 | Summary of Plan Provisions |
| | Schedule SB | Part V | Summary of Plan Provisions |
| OtherAttachment | Schedule A | Line 6a | Statement of Basis of Premium Rates |
| | Schedule C | Part III | Termination Information on Accountants and Enrolled Actuaries |
| | Schedule G | Part I | Overdue Loan Explanation |
| | Schedule G | Part II | Overdue Lease Explanation |
| | Schedule H | Line 4a | Delinquent Participant Contributions |
| | Schedule H | Line 4i | Schedule of Assets (Acquired and Disposed Of Within Year) |
| | Schedule I | Line 4a | Delinquent Participant Contributions |

| Attachment Type Code | Form/ Schedule | Line Number | Attachment Description |
|---|---|---|---|
| | Schedule MB | Line 4c | Progress Under Funding Improvement or Rehabilitation Plan |
| | Schedule MB | Line 6g | Estimated Investment Return on Actuarial Value of Assets |
| | Schedule MB | Line 6h | Estimated Investment Return on Current Value of Assets |
| | Schedule MB | 2015 Line 8b(1) | Projection of Expected Benefit Payments |
| | Schedule MB | Line 9f | Actuarial Prior Year Credit Funding Deficiency |
| | Schedule R | Line 13d | Collective Bargaining Agreement |
| | Schedule R | Line 13e | Contribution Rate Information |
| | Schedule SB | Line E | Information for Each Individual Employer |
| | Schedule SB | Line 7 | Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding Balance |
| | Schedule SB | Line 8 | Late Quarterly Installments |
| | Schedule SB | Line 9 | Explanation of Credit Balance Discrepancy |
| | Schedule SB | Line 15 | Reconciliation of AFTAP Calculation |
| | Schedule SB | Line 19 | Discounted Employer Contributions |
| | Schedule SB | Line 20c | Liquidity Requirement Certification |
| | Schedule SB | Line 22 | Weighted Average Retirement Age |
| | Schedule SB | Line 23 | Information on Use of Multiple Mortality Tables |
| | Schedule SB | Line 27 | Delayed Funding Rules Relief |
| | Schedule SB | Line 27 | Pre-PPA Funding Rules |

**Table 3 Attachment Type Code List**

## 5.11 Add Attachment – Error Message Handling

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

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

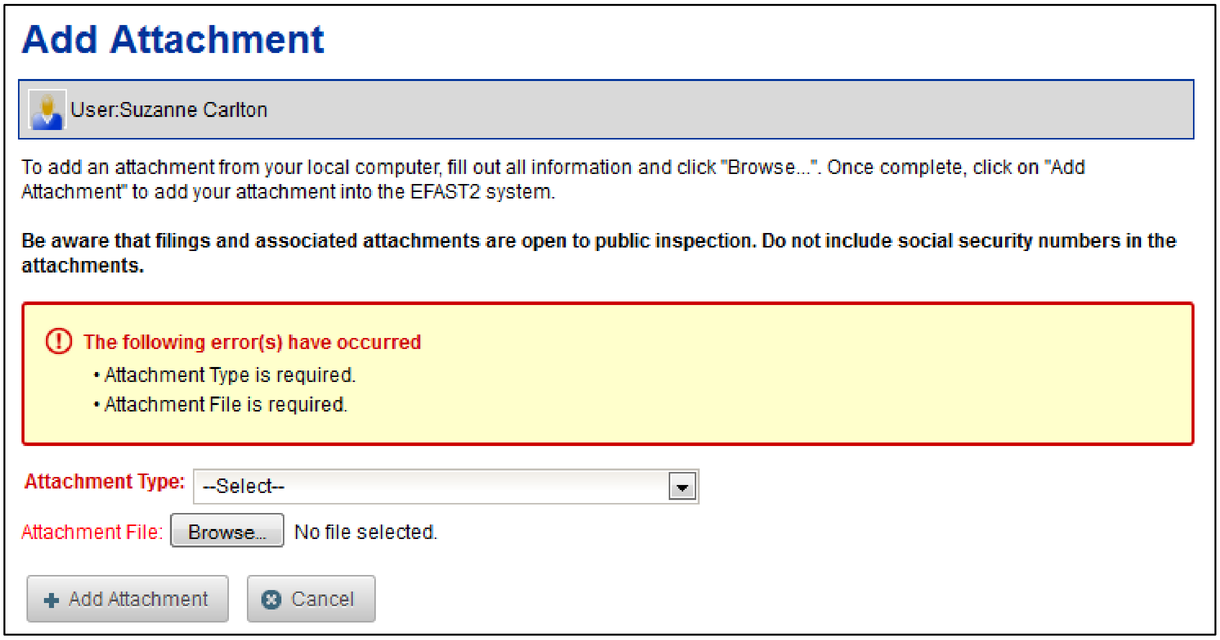



**Figure 171. Missing *Attachment Type* and *Attachment File***

2. The Accountant's Opinion must be in PDF. If required, the signed schedule MB/SB and E-Signature Alternative must also be in PDF format. Other attachments must be either a plain text (TXT) or PDF file. The attachment file name cannot exceed 70 characters. PDF files cannot be encrypted or password protected.

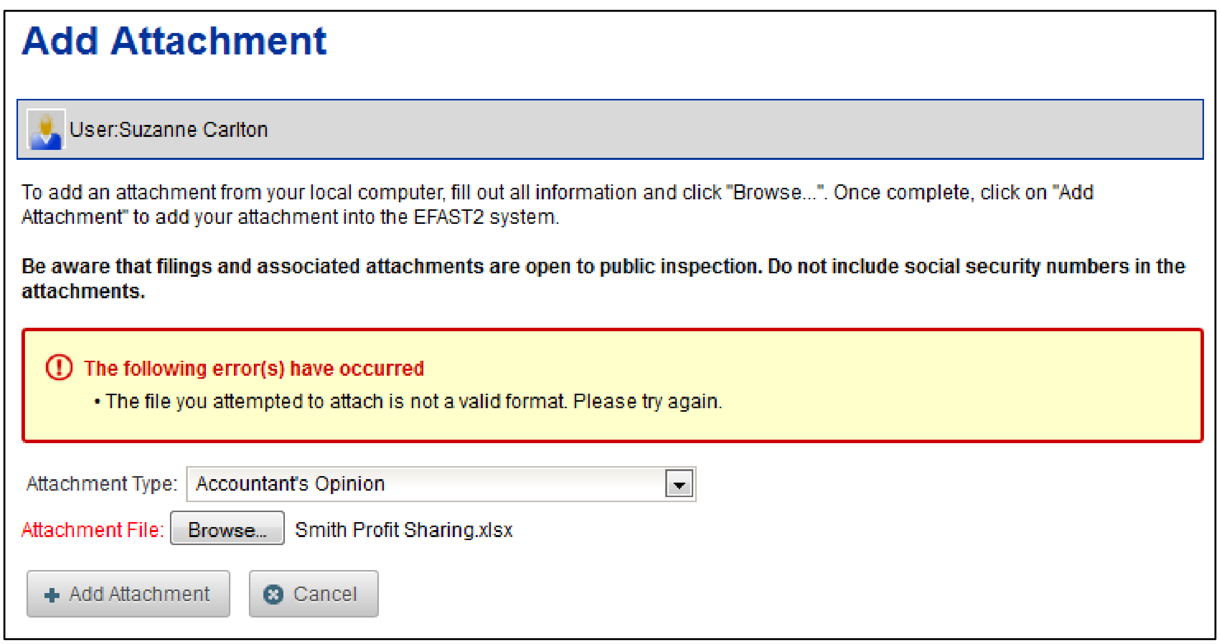



**Figure 172. Invalid File Type**

3. While you may have multiple attachments for most attachment types, you may only have one Accountant's Opinion.

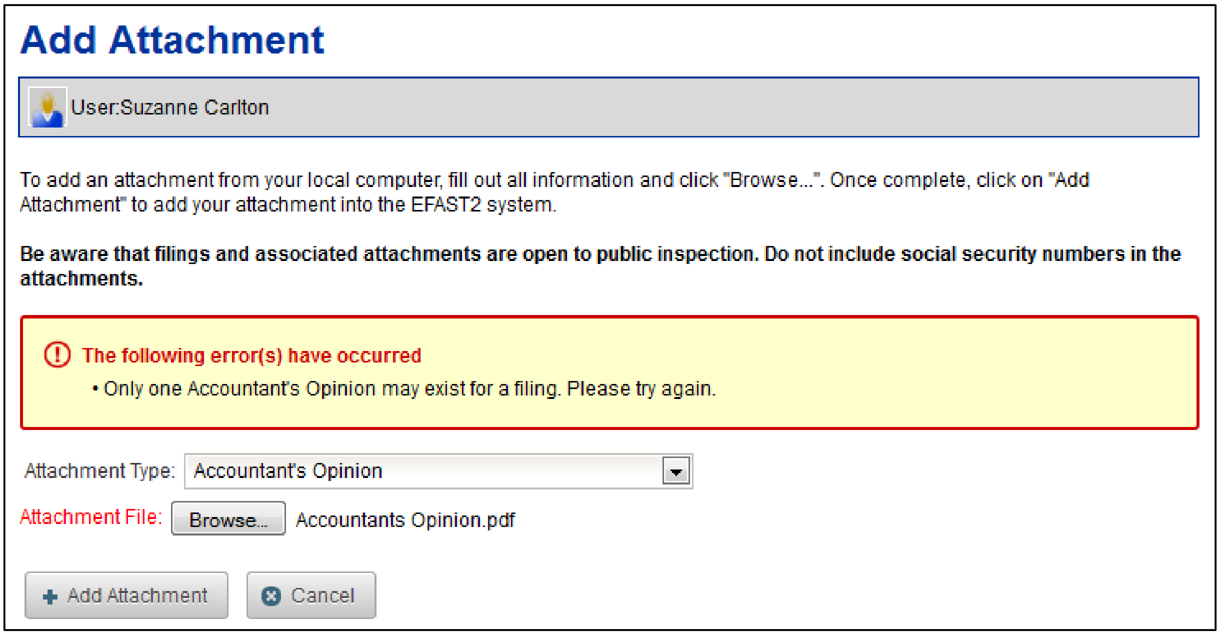



**Figure 173. Second Accountant's Opinion Not Allowed**

4. If the attachment is larger than 60 MB encoded (which is about 44.3 MB decoded), an error message will indicate that the file you attempted to attach exceeded the maximum size limit.

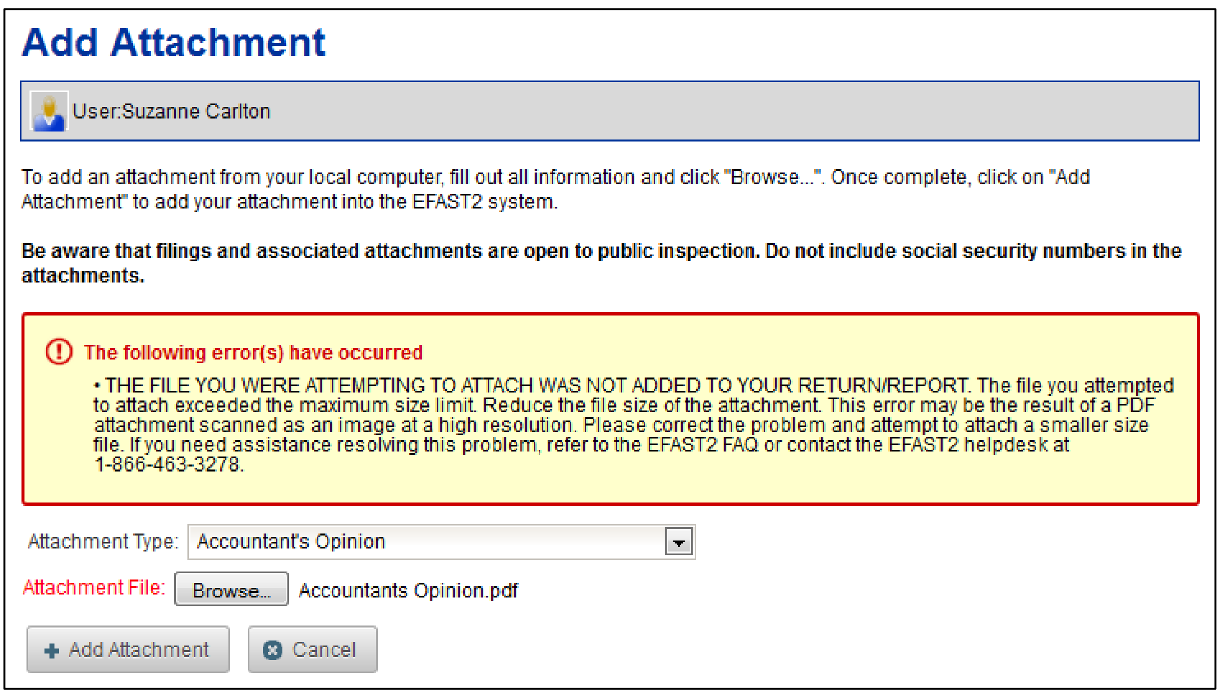



**Figure 174. Attachment Exceeds Maximum File Size**

## 5.12 Import a Filing – Error Message Handling

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.

### 5.12.1 Invalid File Type

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

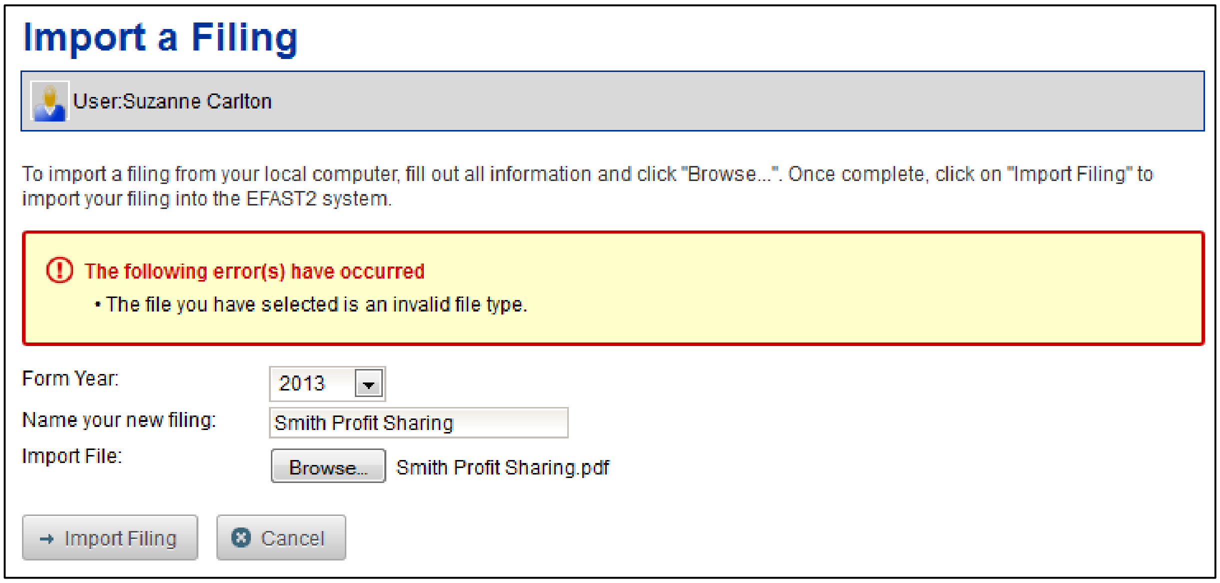



**Figure 175. Invalid File Type when Importing a Filing**

### 5.12.2 Invalid XML File

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

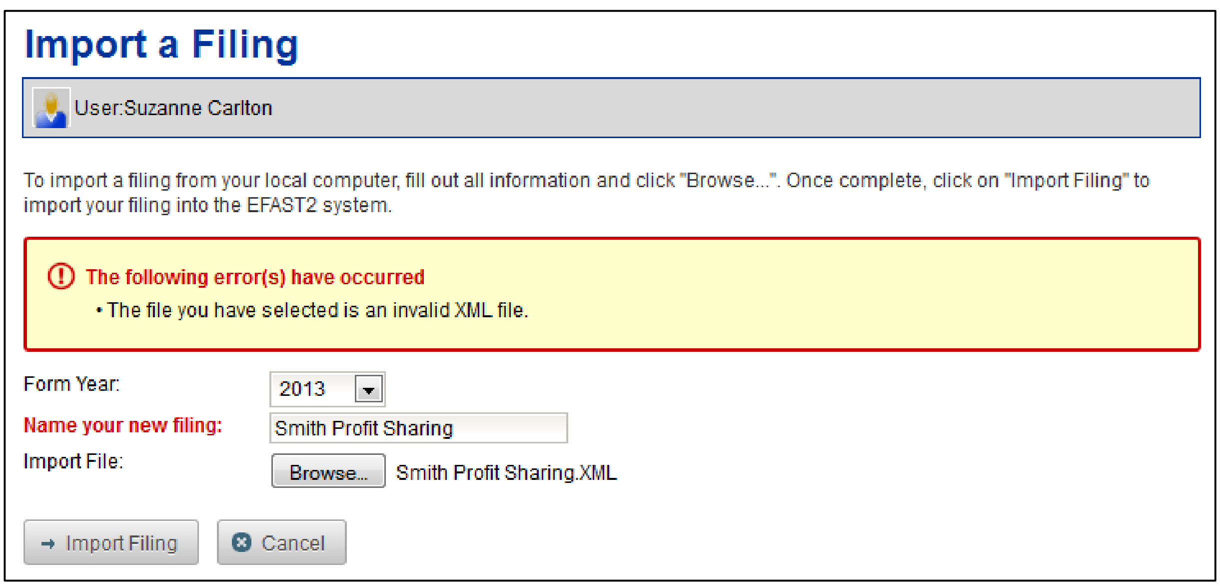



**Figure 176. Invalid XML File when Importing a Filing**

## 5.13 Sign Filing – Error Message Handling

During the *Sign Filing* 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** workspace, then *Close* to return to the **Filing Summary** page. From **Filing Summary**, the user can click *User Profile* to view their PIN.

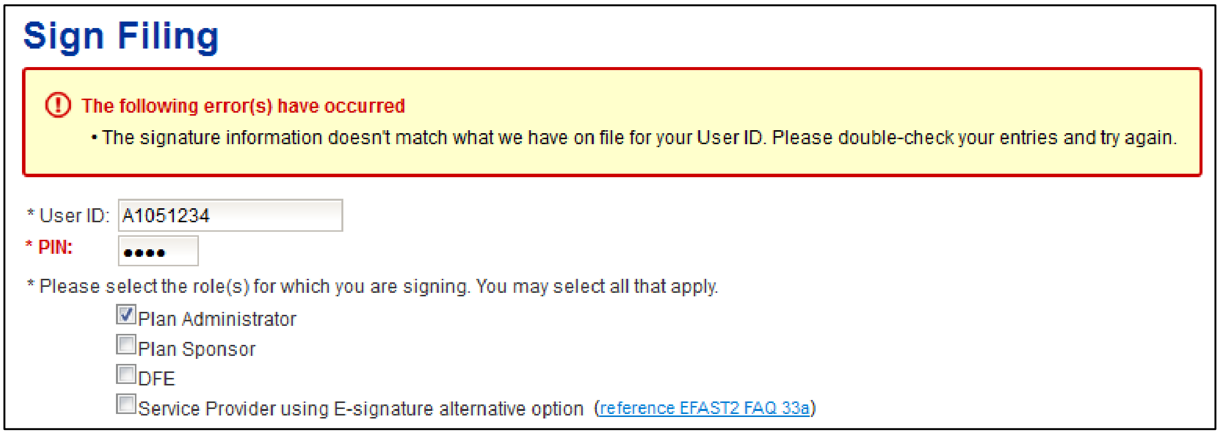



**Figure 177. Signature information doesn't match what is on file for User ID**

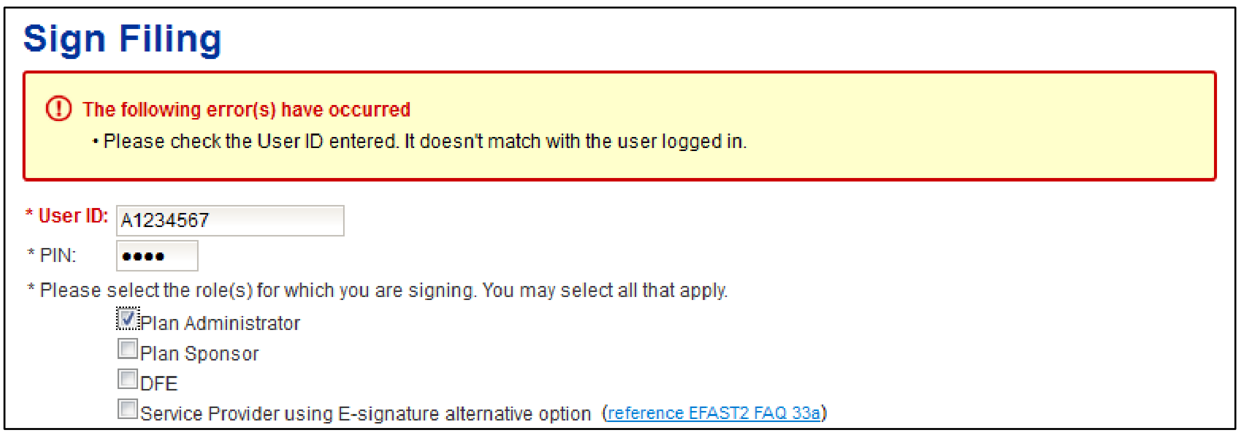



**Figure 178. User ID does not match the user who is logged in**

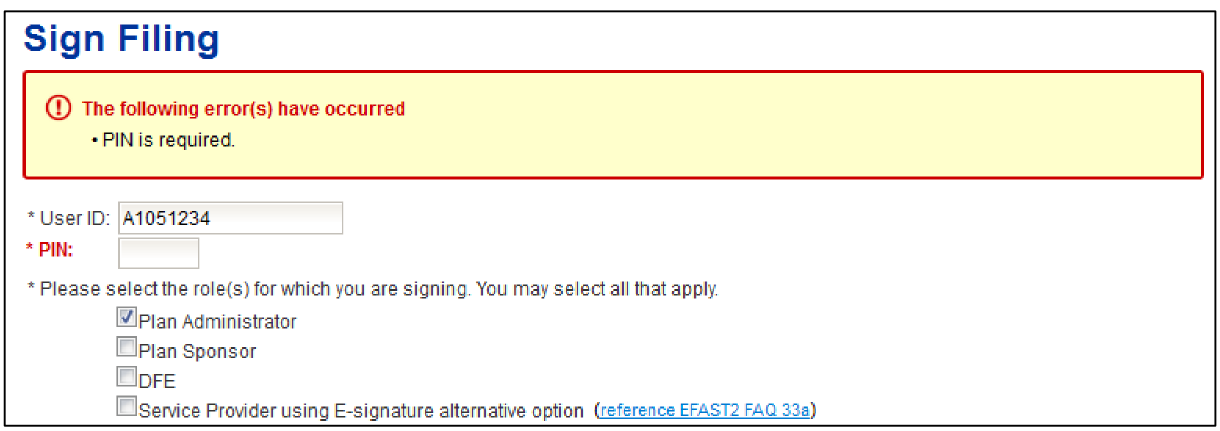



**Figure 179. PIN is required but is blank**

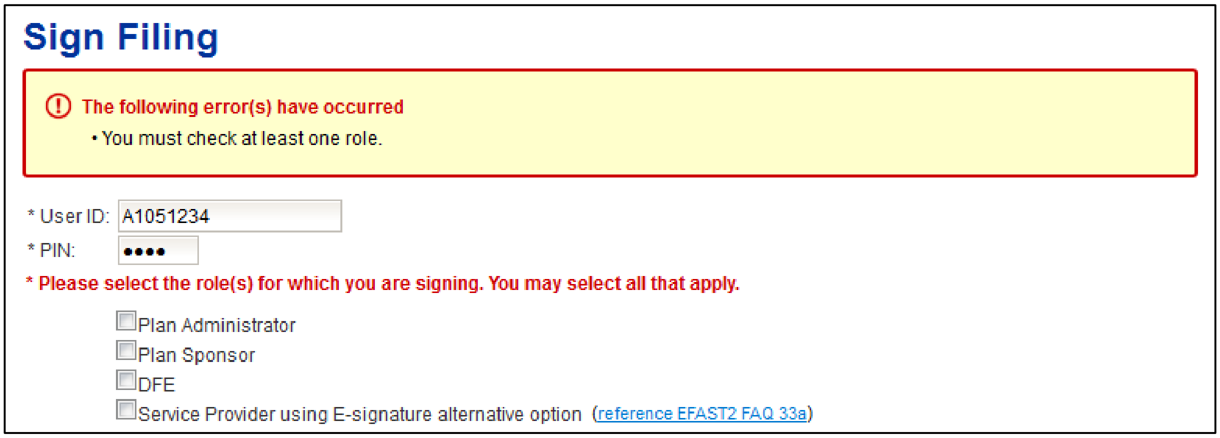



**Figure 180. No signing role was selected**

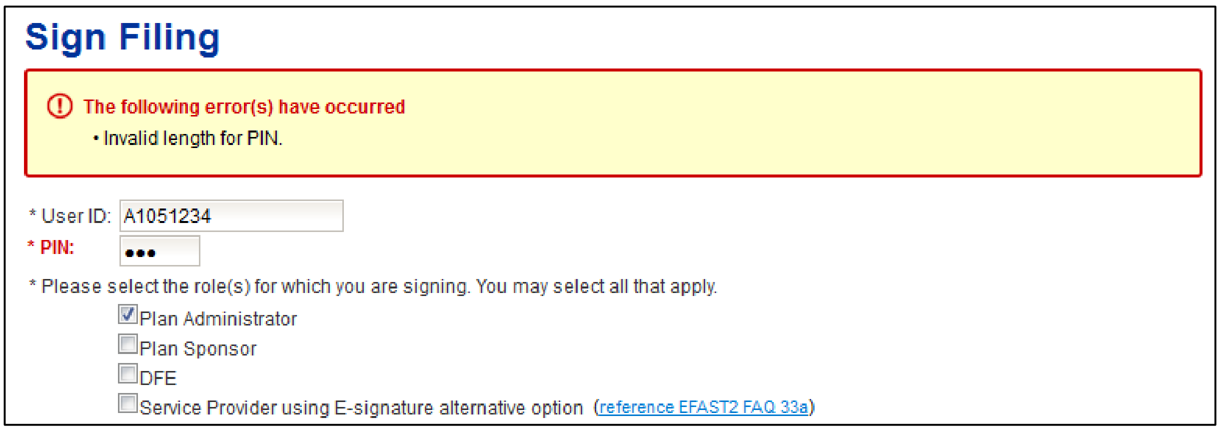



**Figure 181. Invalid PIN length**

## 5.14 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 are encrypted. This encryption is achieved through the use of Secure Socket Layer (SSL) on the IFILE web server. This encryption occurs upon log in of registered users with valid user credentials. Once authorized, a secure encrypted channel is established between the user's browser and the IFILE web server. The user will see the address bar of their browser change from "HTTP" to "HTTPS" in front of the IFILE web server address. It is the presence of the "S" at the end of the HTTPS address and padlock at the bottom of the browser that 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 IFILE server. This encryption ensures that while a user is retrieving, editing, or submitting filings/components that no unauthorized user will be able to see or interject malicious data into the session.

## 5.15 Entity Control

### 5.15.1 Amendments to a Filing

Filers can change data previously submitted on an original filing, no matter when the original was processed, by submitting an amended filing. An amended filing submission occurs in one of two ways:

Filing to be amended is in the EFAST2 system: The user selects the filing to be amended and tells IFILE to amend it. The amended filing is automatically matched to the parent/original filing. Once linked together, the amended filing is considered a complete replacement of the original filing. No deletion of data or consolidation of data for the two filing occurs; the original filing remains accessible in the database.

Filing to be amended is not in the EFAST2 system: The user checks the amended filing box on the Form 5500 series used. Once submitted, the amended filing is considered a complete replacement of the original filing.

Filings may be amended more than once; each amended filing will be linked to the previous amendment and the original filing (if they exist in EFAST2).

### 5.15.2 Entity Validation

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

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

### 5.15.3 Duplicate Filing Identification

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

A duplicate filing may receive a warning during validation in IFILE, or after the filing is processed. The warning will indicate that the EIN, Plan Number, Form Year and Plan Year Ending dates on the filing submission match a previous filing submission and therefore may be a duplicate submission. If attempting to amend a previous submission, the filer should select "amended return/report" on Line B of the Form 5500 or Form 5500-SF. If a duplicate was submitted in error, no further action is needed, but the filer should try to avoid duplicate submissions in the future.

Duplicate filing identification fields:
- Form Year
- Employer Identification Number (EIN)
- Plan Number (PN)
- Plan Year End Date

# Chapter 6. Resources

## 6.1 Online Instructions

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

To assist users in completing the necessary forms, schedules, and attachments associated with ERISA filings, the Department of Labor provides instructions for each form year at http://www.dol.gov/ebsa/5500main.html. The instructions are used to complete the following forms and schedules:

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

## 6.2 Contacts

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

Email: efast@dol.gov

Online (web-form): www.efast.dol.gov

## 6.3 Contact Center Hours of Availability

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

The following is the Federal Holiday Schedule:

1. New Year's Day
2. Birthday of Martin Luther King, Jr.
3. President's Day
4. Memorial Day
5. Independence Day
6. Labor Day
7. Columbus Day
8. Veterans Day
9. Thanksgiving Day
10. Christmas Day

# Appendix A. Acronyms and Abbreviations

| | |
|---|---|
| CFR | Code of Federal Regulations |
| DFE | Direct Filing Entity |
| DOL | Department of Labor |
| EBSA | Employee Benefits Security Administration |
| EFAST2 | ERISA Filing Acceptance System 2 |
| EIN | Employer Identification Number |
| ERISA | Employee Retirement Income Security Act |
| HTML | Hyper Text Markup Language |
| HTTP | Hypertext Transfer Protocol |
| HTTPS | Hypertext Transfer Protocol over Secure Sockets Layer |
| IFILE | Internet Based Filing Application |
| IRS | Internal Revenue Service |
| PBGC | Pension Benefit Guaranty Corporation |
| PDF | Portable Document Format |
| PIN | Personal Identification Number |
| PN | Plan Number |
| SSL | Secure Sockets Layer |
| TE/GE | Tax Exempt and Government Entities |
| USC | United States Code |
| USPS | United States Postal Service |
| XML | Extensible Markup Language |

# Appendix B. Troubleshooting

## B.1 Pop-ups Blocked

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

Pop-up blockers may also prevent the ability to save data entered onto a form or schedule in IFILE.

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

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

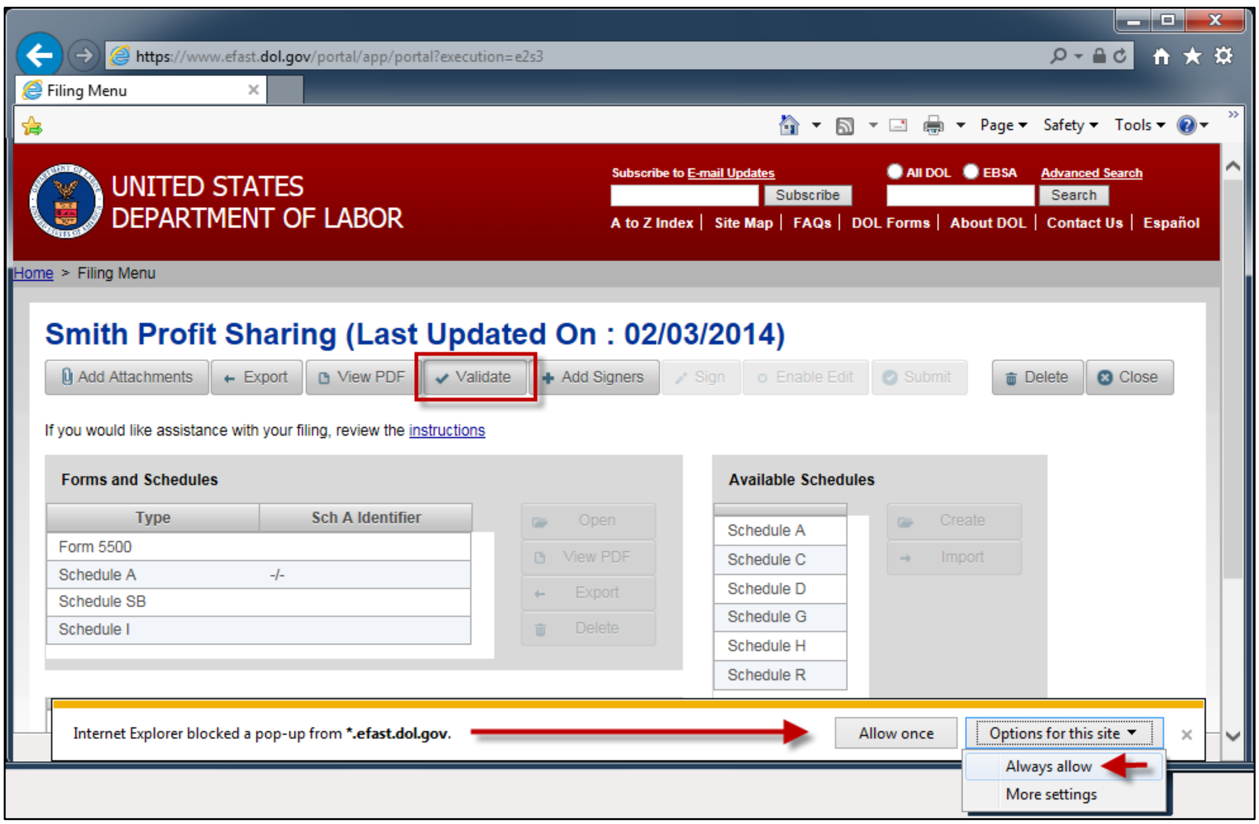



**Figure 182. Pop-ups Blocked**

## B.2 Internet Explorer Compatibility View Settings

Use the "Compatibility View" setting in Internet Explorer if the website is not displayed as expected.

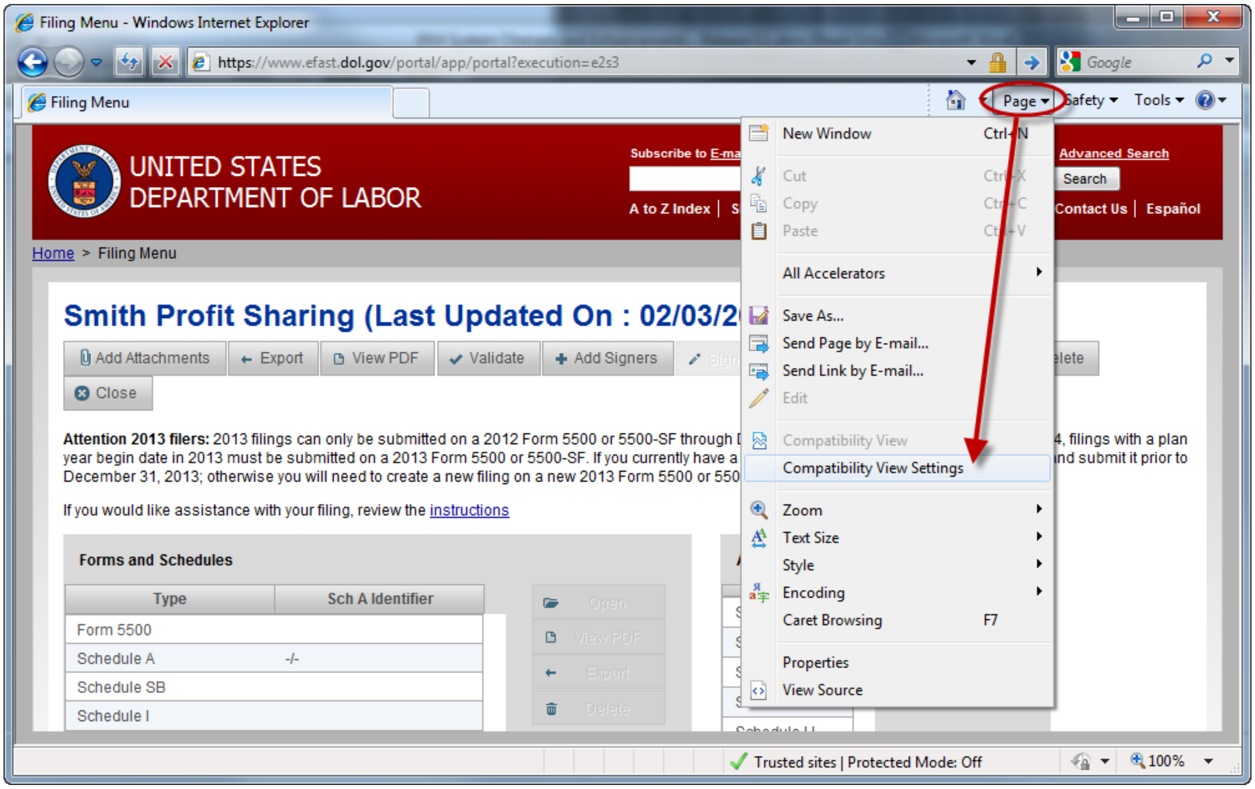



**Figure 183. Internet Explorer – Compatibility View Settings**

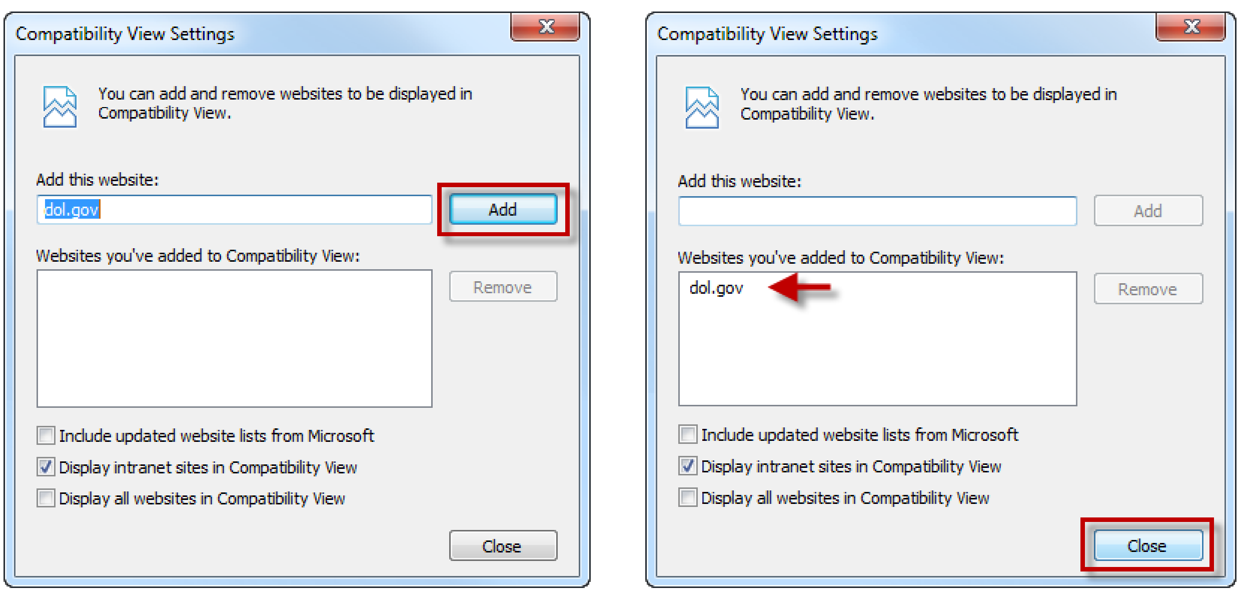



**Figure 184. Internet Explorer – Add Website to Compatibility View**

## B.3 Internet Explorer Browser Security Settings

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

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

1. Go to *Tools* in the Internet Explorer **Menu** bar. If you do not see the **Menu** bar, click the F10 key or the "Alt" and "T" keys on your keyboard to display the **Menu** bar.
2. Go to *Internet Options*.
3. Go to *Security*.
4. To view the browser security setting for the Internet zone, click the *Internet* icon. A security setting of "High" may limit some functionality on the EFAST2 website. Some "Custom" settings may also limit functionality.

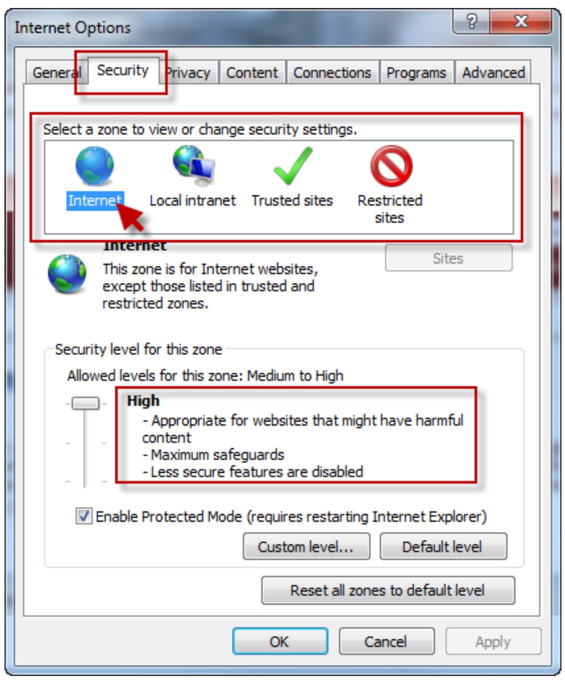



**Figure 185. Internet Explorer – Internet Options – Security**

5. To add the EFAST2 website as a trusted site, click the *Trusted Sites* icon (a green checkmark). The browser security setting is typically lower in the *Trusted Sites* zone.

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

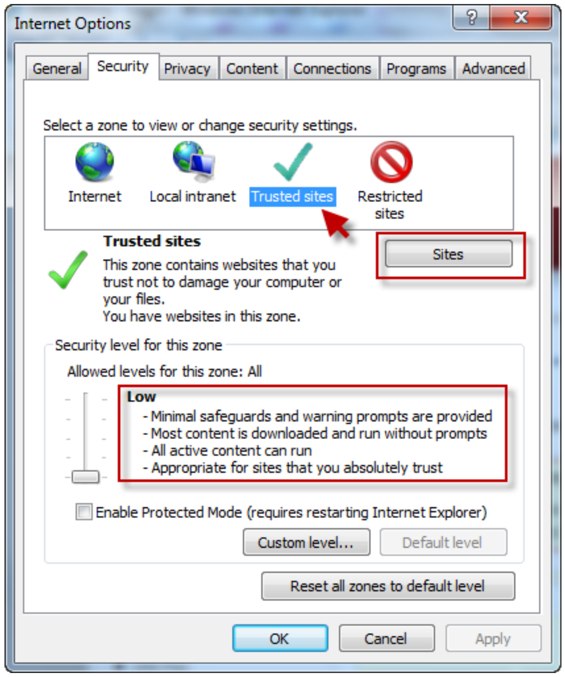



**Figure 186. Security – Trusted Sites**

6. Click the *Sites* button.
7. In the "Add this website to the zone" field, be sure that one of the following is entered:

   **https://www.efast.dol.gov**

   ***.efast.dol.gov** (including the asterisk and dot before the word "efast")

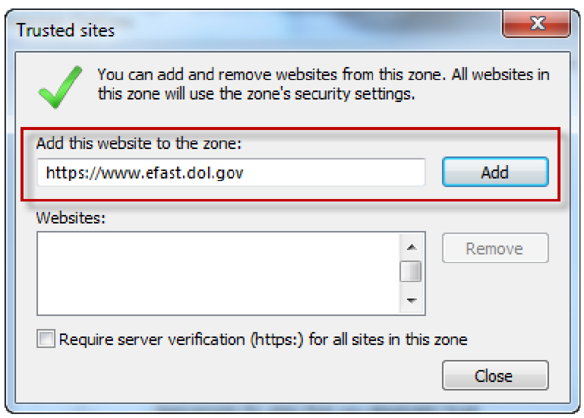



**Figure 187. Trusted Sites – Add website to this zone**

8. Click the *Add* button.
9. *Close* the *Trusted Sites* box.
10. Click *Apply* and/or *OK* in the *Internet Options* box.
11. Refresh the EFAST2 page by clicking the browser's refresh button or the F5 key on your keyboard.

# Appendix C. Signature Agreement

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

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

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

**For practitioners authorized to electronically sign return/report:**

I certify that I have been specifically authorized in writing by the plan administrator/employer, 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/employer'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 first two pages of the completed Form 5500 or Form 5500-SF return/report bearing the manual signature of the plan administrator/employer under penalty of perjury; (3) I advised the plan administrator/employer 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/employer any inquiries and information that I receive from EFAST2, DOL, IRS or PBGC regarding this annual return/report.

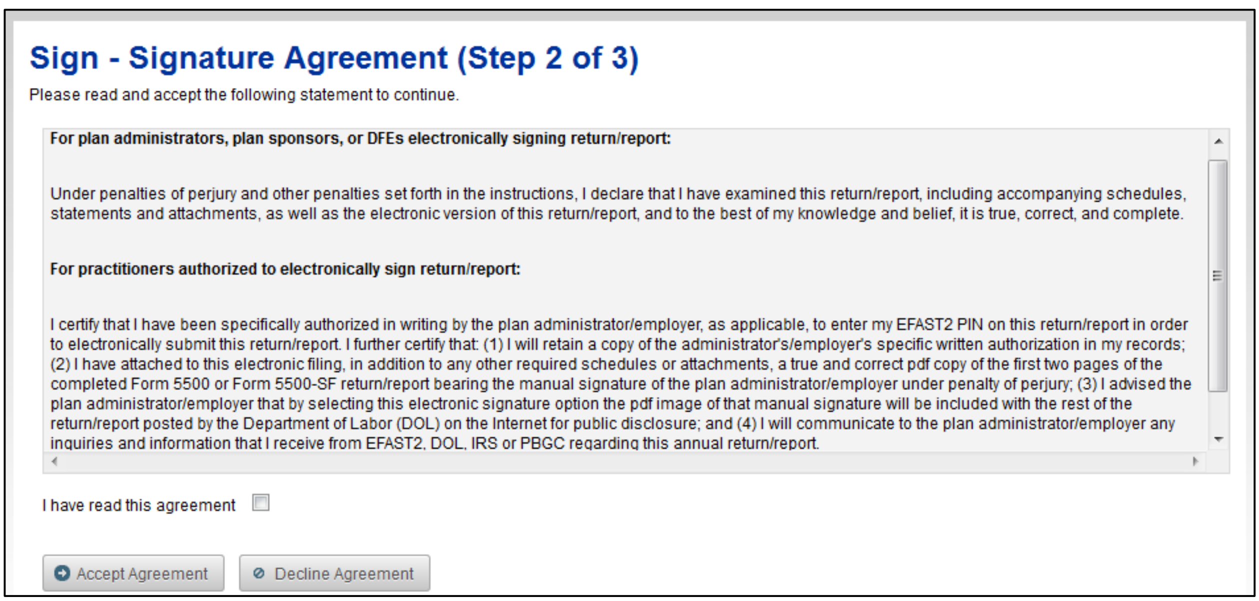



**Figure 188. IFILE Signature Agreement**