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5500 Preparer's Manual for 2009 Plan Years

by Janice M. Wegesin

5500 Preparer's Manual is the most highly regarded guide for plan sponsors and practitioners who need help completing and filing Forms 5500, 5500-SF, and 5500-EZ and their related schedules. Often called *the big green book*, the *Manual* offers detailed explanations and answers for many of the most common questions that arise regarding the filing and disclosure requirements that apply to pension and welfare benefit plans. Now in its seventeenth year, the *Manual* offers users a wealth of practice pointers, examples, tables, and charts showing which plans must file which forms when. Many of these practice pointers and specific answers to commonly asked questions were originally prepared for the author's Web site, www.form5500help.com.

Highlights of the 2009 Edition

In addition to providing line-by-line explanations for completing 18 forms and schedules, the *5500 Preparer's Manual for 2009 Plan Years* brings you up to date on such changes to the forms and instructions as:

- The new Form 5500-SF for small-plan filers, including certain one-participant plans.
- Dramatic changes to the information required to be reported on Schedule C.
- As this edition goes on press, the IRS has not yet released the 2009 versions of Form 8955-SSA (chapter 18) and Form 5500-EZ (chapter 21) and the applicable instructions. Additional information regarding these forms may be found in the Forms and Publications section of the IRS Web site (www.irs.gov) or at www.form5500help.com.

The *Manual* also contains updated discussion of the following topics:

- ERISA Filing Acceptance System 2 (EFAST2) processes and requirements for mandatory electronic filing beginning with 2009 plan years.
- Late filings and the Department of Labor's Delinquent Filer Voluntary Compliance (DFVC) Program.
- How to amend Form 5500 filings using the electronic system.
- How to qualify for relief from the audit requirements that apply to small pension plans.
- Benchmarks that plan sponsors and practitioners should keep in mind when evaluating fidelity bond coverage purchased to comply with ERISA Section 412.
- Form M1 filings by multiple-employer welfare arrangements (MEWAs).
- How to apply for employer identification numbers (EINs) using the telephone, the Internet EIN system (IEIN), Fax-TIN, and U.S. mail.



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- The latest model language issued for summary annual report and annuity funding notice disclosures required of certain plans.

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