

E-Filing 2009 Form 5500
Executive Summary for Single-Employer Plans
(When Lindquist LLP Does **Not** Prepare Return)

Overview

- 2009 Form 5500 for all pension and welfare plans **must** be filed electronically using the Department of Labor's new ERISA Filing Acceptance System II (EFAST2).
- As a result, your Plan's filing procedures may change:
 - The Plan's authorized signer (the Plan's Trustee) must obtain filing signer credentials under the new EFAST2 system on the Department of Labor's website (even if the signer obtained a PIN and electronic ID under the old EFAST system).
 - The Plan's Form preparer likely will need to coordinate a "signing ceremony" for the authorized signer to electronically sign the Form prior to filing.

Lindquist LLP's Recommendations for Plan Management

- We recommend that you contact the preparer of your Plan's Form 5500 to inquire about how the mandatory electronic filing requirement will impact your Plan. Additional steps will be necessary prior to filing Form 5500 that may not have been required in the past, such as obtaining filing signer credentials and electronically signing the Form.
- Lindquist LLP will provide a Portable Document Format (PDF) of the audit report and any other required attachments at your direction.

Information Regarding Filing Signer Credentials

- The Plan's authorized signer must obtain filing signer credentials at <http://www.efast.dol.gov>. It should take no more than 15 minutes to register, retrieve your PIN and User ID, and create your password.
- Detailed instructions on obtaining filing signer credentials are available in the "EFAST2 Guide for Filers & Service Providers," posted under publications at http://www.efast.dol.gov/fip/forms_pubs.html.

NOTICE:

The contents of this document are proprietary to Lindquist LLP and should not be distributed, copied or altered without express permission of Lindquist LLP. The information it contains is provided with the understanding that Lindquist LLP is not rendering legal, accounting or other professional advice or opinions on specific facts or matters, as each individual circumstance is unique. Contents have been prepared for the exclusive and private use of the intended recipients. © Lindquist LLP