

**Form 5500 Workshop 2013 Agenda****8:00 a.m. Registration Check-in/Coffee and Danish**

8:30 a.m.

Line-by-line review of:

- 5500/5500-SF/5500-EZ
- Financial Schedules (H and I)
- Insurance (Schedule A)
- Fee Disclosure/ Termination of Account/Actuary (Schedule C)
- Retirement plan information (Schedule C)
- Direct Filing Entities (Schedule D)
- Schedule G
- Schedule R
- Form 5558
- Form 8955-SSA

**Welfare plan filing issues** – What is a welfare plan? Unfunded, funded and self-funded plan? How does funding affect filing and the audit? What is a wrap plan? Cafeteria plan and FSA filing? What schedules and attachments need to be included? Small plan exemption? Exclusions? Who's a participant? ASO vs. insured plan; VEBA trust

**5500/5500-SF/5500-EZ** - Who's a participant? Participant with no compensation? Red-flag questions; How do I change plan sponsors? Avoiding large plan status? 80/120 rule? Qualifying for the top hat exemption? reporting and resolving delinquent deposits of deferrals; using the online calculator; valuation issues; investments that may trigger audit; failure to distribute; blackout notices; feature codes; related employers; lost participants; orphan plans; What's a master trust?

**Form 8955-SSA** – Filing requirements; What participants need to be reported; reporting deadlines; codes; individual statement options; reporting benefit transfers; dealing with uncertain previous information; second reporting following distribution; How to reduce reporting requirements

12:00 Noon

Lunch (provided)

1:00 p.m.

**Deadlines, Extensions, Penalties and DFVC** - When to use DFVC? Plans that have never filed? Resolving late filings; extensions; resolving IRS penalty letters; 45-day letters; failure to file for multiple years; electronic vs. paper DFVC; reasonable cause statements; resolving IRS failures to receive 5558s.

**EFAST2** – Timely transmitted rules; electronic signatures; unprocessable filings; plans subject to disclosure; electronic signature options;

**Schedule C case studies** – Using sample filings from plans with some of the largest platform providers, we will explain how to complete this complex form.  
Direct/Indirect/Eligible Indirect Compensation; service codes

**Terminating and mergers** – When is a plan terminated? When is a merger complete? Plan termination/merger filing deadlines? Final 5500s and SSAs

**Audit** - Audit is not ready? Penalties; avoiding the audit; small plan audit exception; qualifying plan assets; bond for nonqualifying assets; How does having an audited plan change how you resolve filing issues?

**Amendments and short plan years** – amendment procedures; timing of amendments; proper forms

**403(b) plans** – Required schedules; audits; pre-2009 contract exemption

4:00 p.m.      Adjournment