

EBSA News

U.S. Department of Labor
Employee Benefits Security Administration
Washington, D.C.

Date: Dec. 4, 2012
Contact: Mike Trupo or Jason Surbey
Phone: 202-693-6588 or 202-693-4668

US Labor Department releases advance copies of 2012 Form 5500 annual report

WASHINGTON – The U.S. Department of Labor's Employee Benefits Security Administration, the Internal Revenue Service and the Pension Benefit Guaranty Corporation today released advance informational copies of the 2012 Form 5500 annual return/report and related instructions. These advance copies of the 2012 Form 5500 are for informational purposes only and cannot be used to file a 2012 Form 5500 annual return/report.

Pension and welfare benefit plans that are required to file electronically an annual return/report regarding their financial conditions, investments and operations each year generally satisfy that requirement by filing the Form 5500 or Form 5500-SF and any required attachments.

Modifications to the Form 5500 and Form 5500-SF for plan year 2012 are described under "Changes to Note" in the 2012 instructions, including:

- **Optional Paid Preparer Information.** The Form 5500, Form 5500-SF and instructions have been updated to include optional preparer's information. Filers may optionally enter preparer's name and address. Although the preparer information is optional at this time, the IRS encourages filers to provide preparer information on the new lines.
- **Optional Trust Information.** The forms and instructions have been updated to include optional trust information in Schedule H and Schedule I. Filers may optionally enter the trust's name and trust EIN. Although this trust information is optional, the IRS encourages filers to provide such information on the new lines.
- **Multiemployer actuarial information reporting** has been clarified for changes in adjustable benefits, and for amortization charges under the funding standard account statement for this plan year.
- The Schedule SB instructions have been updated to advise that additional detail is requested for the prior year's excess contributions to be added to the prefunding balance. Single-employer defined benefit pension plan filers are cautioned in the Schedule SB instructions that they must see [IRS Notice 2012-61](#) for guidance on how to complete the 2012 Schedule SB in accordance with the Moving Ahead for Progress in the 21st Century Act, Pub. L. No.112-141 (July 6, 2012).

Informational copies of the forms, schedules and instructions are available online at www.efast.dol.gov. Filers should monitor the EFAST website for the availability of the official electronic versions for filing using

EFAST-approved software or directly through the EFAST website. Assistance with the EFAST2 system is available at <http://www.dol.gov/ebsa/form5500tips.html> or by calling 1-866-463-3278.

#

U.S. Department of Labor news materials are accessible at <http://www.dol.gov>. The information above is available in large print, Braille, audio tape or disc from the COAST office upon request by calling 202-693-7828 or TTY 202-693-7755.