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January 5, 2010

Ms. Phyllis C. Borzi
Assistant Secretary/ EBSA
US Department of Labor
200 Constitution Avenue, NW, Ste S-2524
Washington, DC 20210

Re: EFAST2 PIN Sharing

Dear Ms. Borzi:

The American Society of Pension Professionals and Actuaries (ASPPA) and the list of firms who have signed this letter are petitioning the Department of Labor (DOL) to modify its rules regarding the *sharing* of signer credentials under EFAST2. We believe the DOL's current position (which is an absolute prohibition on sharing of credentials) creates an unnecessary burden on practitioners and plan sponsors. The DOL should help foster the establishment of retirement plans and work towards a system that reduces, rather than increases, plan costs (many of which may be borne by participants) and burdens to plan sponsors. The DOL can easily implement changes to the credential sharing parameters (see recommendations below) in a manner that will ensure the integrity of filings, facilitate electronic filing, and reduce the cost and burden to plan sponsors and practitioners. We urge the DOL to change these rules as soon as possible.

ASPPA is a national organization of retirement plan professionals who provide consulting and administrative services for qualified retirement plans covering millions of American workers. ASPPA members are retirement professionals of all disciplines, including consultants, investment professionals, administrators, actuaries, accountants and attorneys. Our large and broad-based membership gives ASPPA unique insight into current practical applications of ERISA and qualified retirement plans, with a particular focus on the issues faced by small- to medium-sized employers. ASPPA's membership is diverse but united by a common dedication to the employer-sponsored retirement plan system.

Discussion

The EFAST2 system became operational January 1, 2010, thereby requiring all sponsors of ERISA plans to file Form 5500 electronically. The current DOL position stated in Question #33 in the EFAST2 Frequently Asked Questions (FAQs) (as posted on the DOL Web site) provides in relevant part (emphasis added):

PINs must be protected and not shared. We appreciate the fact that some filers may find it easier to comply with the electronic signature requirement if PIN sharing were permitted. However, we believe plan administrators and other filers will be able to comply with their annual reporting obligations within the EFAST2 system PIN requirements even if some filers will need to adjust their practices to address individual challenges.

ASPPA supports the transition to an electronic filing system for Form 5500. The cooperation of all stakeholders is critical to the success of this effort. One cannot, however, overemphasize the role of practitioners in this process.

Since the pre-ERISA era (when retirement plan annual filings were made on Forms 4848 and 4849), plan sponsors have relied upon practitioners to prepare, assist in filing and (in some situations) actually file their annual plan returns. In many cases, practitioners insisted on mailing the Form 5500 to DOL for their clients based on past experiences with late and/or non-filing. This is one of the values that practitioners add to the compliance system. This industry practice was even recognized by the DOL in the EFAST[1] program, since under that program practitioners actually had to enter the signer's credentials into the EFAST[1] system.

Practitioners already bear a substantial share of the burden of communicating with plan sponsors about the new requirements and facilitating the applications for signer credentials and, ultimately, the electronic filing itself. Even though the DOL has made an effort to provide educational materials to plan sponsors, practitioners will likely be responsible for the success of EFAST2. Plan sponsors are struggling with the economic challenges of maintaining their plans, including the costs of annual interim plan amendments and EGTRRA restatements. The additional fees that will be passed on to plan sponsors as a result of issues related to EFAST2 are a concern, especially since these fees may ultimately be borne by participants.

Plan sponsors will have an additional burden placed upon them if practitioners are not able to transmit returns on their behalf. Small and mid-sized businesses have neither the staffing nor the resources to become conversant with the EFAST2 system. Not all plan sponsors have computers or access to high-speed internet. Owners of small businesses must focus on running their businesses and they hire practitioners to assist with the maintenance of their retirement plans to ensure they are in compliance with the law. The new procedures will be burdensome and frustrating to small business owners who will have to do more themselves. As such, our experience indicates this will be a disincentive for the establishment of new plans and, at worst, will lead to plan terminations.

The Internal Revenue Service (IRS) and the Pension Benefit Guaranty Corporation (PBGC) have recognized the importance of practitioners to reporting and compliance matters and embraced their participation in the electronic filing process, rather than obstruct it. Federal income tax returns, IRS Form 1099-Rs, and PBGC filings can be filed by practitioners on behalf of taxpayers. Nevertheless, under EFAST2, the DOL is changing its position under EFAST[1] and is depriving practitioners of the ability to transmit Form 5500 on behalf of their clients.

Recommendation

ASPPA urges the DOL to provide a practitioner-friendly (and client-friendly) alternative to the electronic signing ceremony that will allow practitioners to input signer credentials and to transmit Form 5500 filings on behalf of their clients (plan sponsors) after receiving authorization from the signer(s). ASPPA strongly supports an approach similar to that used either by the IRS for e-filing tax returns (e.g., Form 8879) or by the PBGC for certifying premium filings, which allows the "up-loader" to certify that they have been authorized to submit the filing to the PBGC

(such authorization is not required to be in writing). ASPPA suggests that this approach would promote the Department's goals, as stated during your December 9 webchat, "to ensure that filers have the information and guidance they need to satisfy their reporting obligations" and "to facilitate the filing process and be responsive to the needs of the filing community."

The DOL can implement these changes by simply updating FAQ #33 and some of the language on the IREG web pages to allow the plan sponsor (the filing "signer") to authorize a practitioner to execute the electronic signing ceremony on the "signer's" behalf. The holders of EFAST2 signer credentials would be charged with responsibility for the use of such credentials, similar to the responsibility imposed under EFAST[1]. Under the EFAST[1] electronic filing system, credentials were issued with the admonition that "Your PIN and/or Key are considered "compromised" if anyone but you or someone authorized to file on your behalf [emphasis added] obtains access to them."

ASPPA believes that potential abuses of such authority would be minimized by other factors:

- Plan sponsors are required under EFAST2 to physically sign a paper copy of the filing and to maintain it in the plan's permanent files. The signer who authorizes a practitioner to act on its behalf after reviewing and signing the paper form has already consented to the content of the filing.
- The Small Business and Work Opportunity Tax Act of 2007 substantially broadened the scope of tax return preparer penalties and expanded coverage to include forms commonly used by retirement plans, including Forms 5500, 5558, and 5330. Such responsibility is not taken lightly by ASPPA members.
- Many retirement plan practitioners routinely initiate electronic filings of Form 1099-R and/or PBGC premium filings for their clients and are familiar with the responsibility for acting in such capacity.

We recognize that changes to any process can be difficult. However, this particular situation is one that can be easily resolved so that the concerns of all parties (including the DOL) can be accommodated. Permitting the sharing of credentials, as described above, will help facilitate compliance, reduce costs, and eliminate a burden that might discourage some employers from sponsoring a plan.

* * * * *

These comments were prepared by ASPPA's Reporting and Disclosure Subcommittee of the Government Affairs Committee, Peter Gould, CPC, Chair. Please contact Craig Hoffman, General Counsel and Director of Regulatory Affairs at ASPPA, at (703) 516-9300 ext. 128, if you have any comments or questions regarding the matters discussed above. Thank you for your consideration of these comments.



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ASPPATM

WORKING FOR AMERICA'S RETIREMENT

EFAST2 PIN Sharing Petition

The following **797** firms have joined us in calling for this change...

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Peoples United Bank Retirement Services
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February 2, 2010

Ms. Phyllis C. Borzi
Assistant Secretary/ EBSA
US Department of Labor
200 Constitution Avenue, NW, Ste S-2524
Washington, DC 20210

Re: EFAST2 PIN Sharing

Dear Ms. Borzi:

The American Society of Pension Professionals and Actuaries (ASPPA) is submitting this letter in connection with the ASPPA petition to the Department of Labor (DOL) to modify its rules regarding the sharing of signer credentials under EFAST2. With this letter we offer a proposed solution to the problem outlined in the petition.

RECOMMENDATION

Specifically, ASPPA proposes that the DOL provide a practitioner-friendly (and plan sponsor-friendly) alternative to the Form 5500 electronic signing ceremony. ASPPA's proposal will allow practitioners to input signer credentials and to transmit Form 5500 filings on behalf of their clients (plan sponsors) after receiving authorization from the signer(s). Enclosed please find proposed model authorization statements to be used for this purpose. Please note that the model authorization statement applies only to the filing for a particular year - they are NOT open-ended.

This approach is similar to that used either by the IRS for e-filing tax returns (e.g., Form 8879) or by the PBGC for certifying premium filings, which allows the “up-loader” to certify that they have been authorized to submit the filing to the PBGC. This change will reduce the burdens of EFAST2 on both practitioners and plan sponsors.

To accommodate the above change, ASPPA recommends that DOL charge holders of EFAST2 signer credentials with responsibility for the use of such credentials, similar to the responsibility imposed under EFAST[1]. Under the EFAST[1] electronic filing system, credentials were issued with the admonition that “Your PIN and/or Key are considered “compromised” if anyone but you or someone authorized to file on your behalf [emphasis added] obtains access to them.”

This relatively minor revision would enable practitioners to effectively continue to assist plan sponsors with required governmental reporting for their plans. The DOL can implement these changes by simply updating FAQ #33, the statements on the IREG PIN Agreement web page (“By activating your PIN, you agree not to share your PIN with



anyone.") and in the PIN retrieval e-mail notification ("As part of the PIN application, you agreed not to disclose or share your PIN with anyone, including commercial service providers."). The proposed modification would replace the preceding statements with "Your PIN is considered compromised if anyone but you or someone authorized to file on your behalf obtains access to them. If your PIN is lost, stolen or becomes compromised, you must contact EFAST2 to obtain a replacement PIN."

We recognize that changes to any process can be difficult. However, this particular situation is one that can be easily resolved so that the concerns of all parties (including the DOL) can be accommodated. Permitting the sharing of credentials, as described above, will help facilitate compliance, reduce costs, and eliminate a burden that might discourage some employers from sponsoring a plan.

* * * * *

These comments were prepared by ASPPA's Reporting and Disclosure Subcommittee of the Government Affairs Committee, Peter Gould, CPC, Chair. Please contact Craig Hoffman, General Counsel and Director of Regulatory Affairs at ASPPA, at (703) 516-9300 ext. 128, if you have any comments or questions regarding the matters discussed above. Thank you for your consideration of these comments.

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Washington, DC 20210



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Deputy Director of Regulations and Interpretations
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Washington, DC 20210-0001

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200 Constitution Ave NW
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DOL *e-file* Signature and Filing Authorization
for the Form 5500 Series Report
(Model Statement – Form 5500 with Schedule H)

Name of Plan:
EIN / PN:
Plan Year Ending:

PART I Return Information (in whole dollars)

Total employer contributions - Line 2a(1)(A) of Schedule H	\$
Net assets available for benefits - Line 11, column (b) of Schedule H	\$

PART II Declaration and Signature of Authorized Signer

Under penalties of perjury, I declare that I have examined the return/report, including all applicable schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

I further declare that the information provided in Part I above is the same as shown on Form 5500. I hereby authorize _____ (insert name and EIN of service provider) to (a) assist me in applying for my EFAST2 credentials; (b) apply my EFAST2 credentials as part of the EFAST2 signing ceremony; and/or (c) to file the return electronically through EFAST.

This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above.

Plan Administrator: _____ Date:

Plan Sponsor (if not the Plan Administrator): _____ Date:

PART III Certification of Designated Service Provider

On behalf of the service provider designated above, I hereby certify that the firm will use the authority granted only for the express purposes described above; that the firm will not disclose EFAST credentials or other confidential information to any parties other than the DOL, as required for EFAST filing; and that the firm will take reasonable steps to assure that confidential information provided by the Plan Administrator or Plan Sponsor is protected from unauthorized disclosure.

For the service provider: _____ Date:
(signature and title)

The designated service provider must retain this authorization.
Do not submit this form to the DOL unless requested to do so.