

Summary Annual Report

Intro Guide



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BLAZE SSI Summary Annual Report

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Introduction

System Requirements:

The Summary Annual Report is accessed from the BLAZE SSI EFAST2 Filing Preparation System. See the EFAST2 Filing Preparation Intro Guide for system requirement information.

Installation:

The Summary Annual Report is accessed from the BLAZE SSI EFAST2 Filing Preparation System. There is no separate installation required for the Summary Annual Report.

Proprietary Information and Copyright:

The BLAZE SSI EFAST2 Filing Preparation System is distributed under a License Agreement which specifies the number of simultaneous workstations of the product which may be employed by a licensed user of the system.

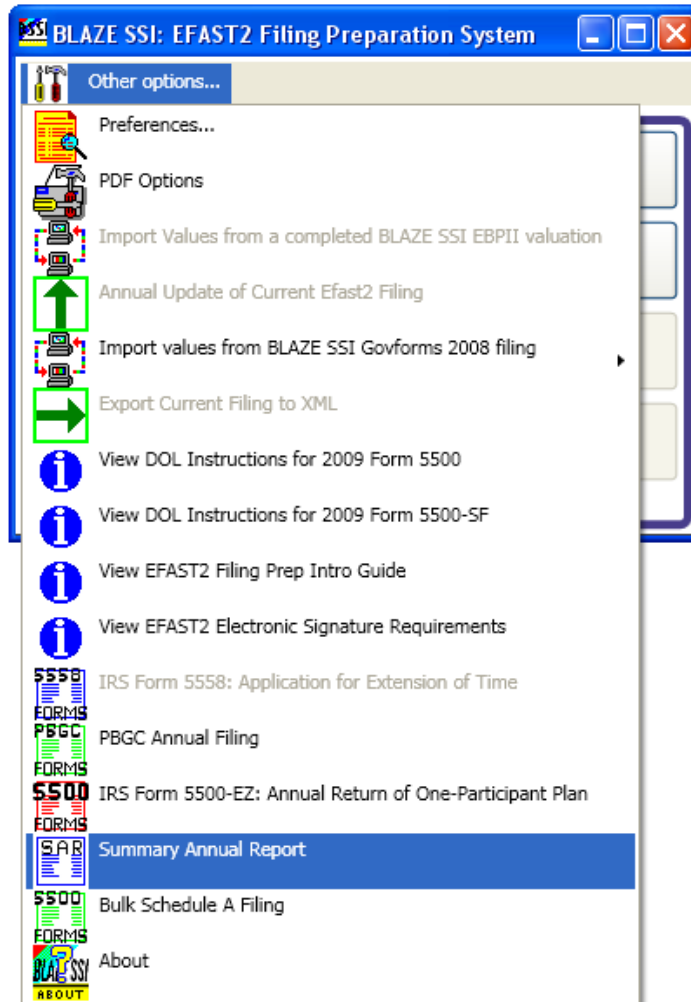
The system software, including the documentation contains proprietary and trade secret information and intellectual property of BLAZE SSI Corp. All Rights Reserved. Copyright 1980 (revised 2010) BLAZE SSI Corp.

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To access IRS Summary Annual Report

Sign on to the Efast2 Filing Prep system, select “Other options” and select “Summary Annual Report.”



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1. Summary Annual Report Main Form

When the Summary Annual Report (SAR) is accessed from EFAST2 Filing Prep, a menu is presented which essentially has three active options.



The three active options include:

“Other options...” which may be accessed to view this Intro Guide;

“Create New Summary Annual Report” which is used to create a new SAR; and

“Open Existing Summary Annual Report” which is used to open a previously saved SAR.

The other menu items are ‘grayed-out’ and disabled, because their functionality requires filing information to be present.

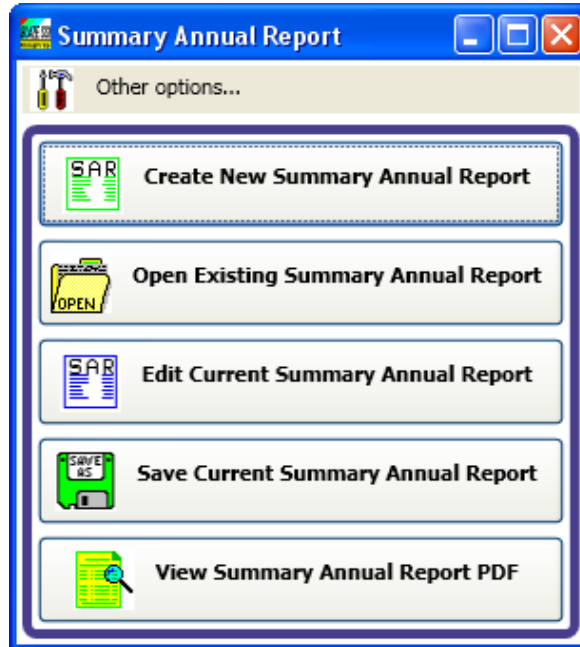
The Summary Annual Report filing information is saved separately from the EFAST2 Filing Prep system filing information.

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2. Create New Summary Annual Report

From the system menu, click the 'Create New Summary Annual Report' button. The remaining menu options will be enabled:

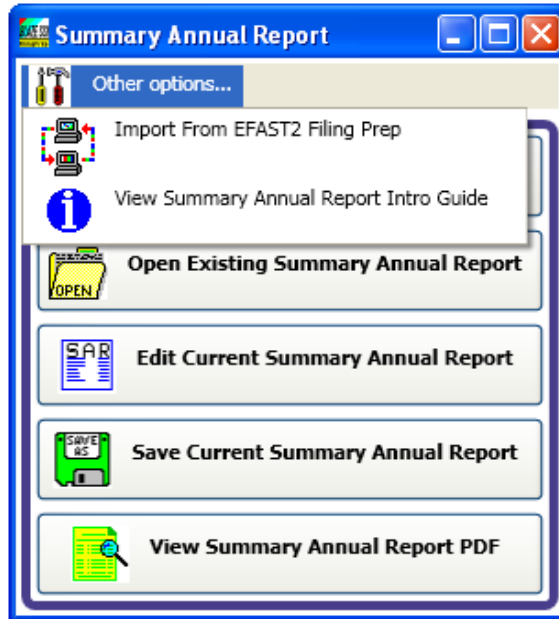


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3. Other options... > Import From EFAST2 Filing Prep

If you have used EFAST2 Filing Prep to create the 5500 Filing, you can use the 'Import From EFAST2 Filing Prep' option under the 'Other options...' menu to update the SAR data from the filing information:



See Appendix B for information on fields that are updated from EFAST2 Filing Prep.

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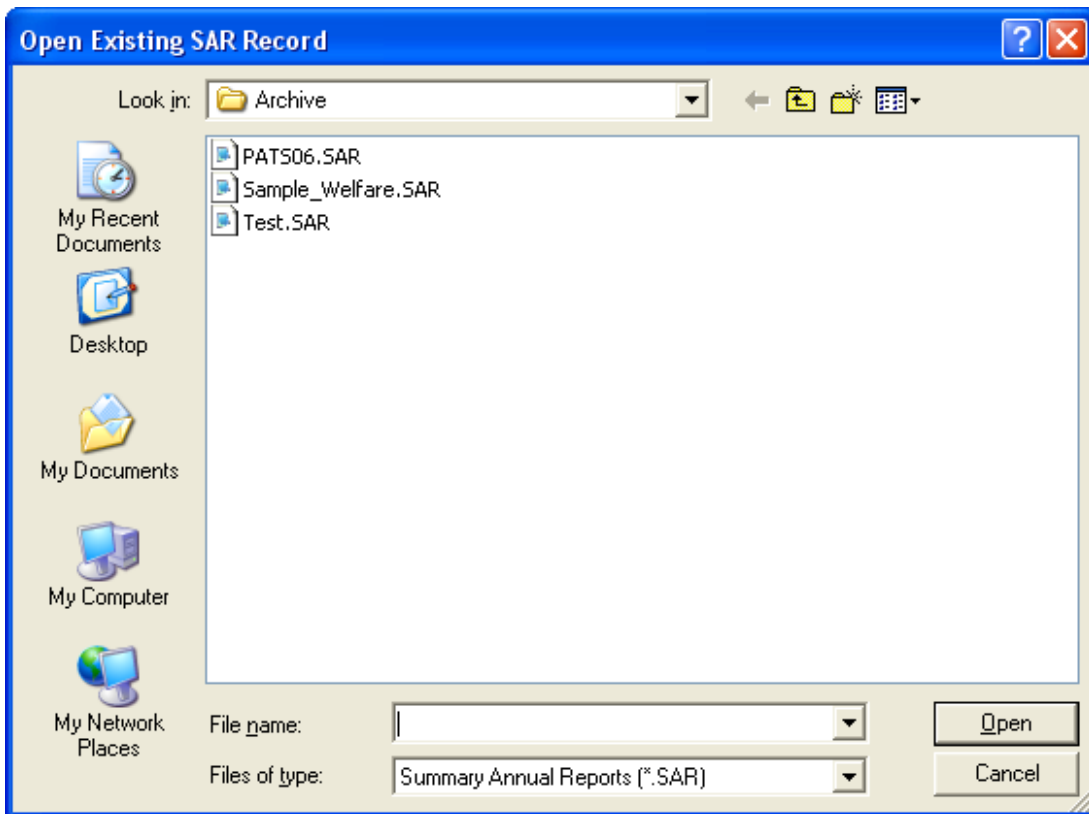
4. Open Existing (Previously-saved) Summary Annual Report:

From the main form of the system, click the ‘Open Existing Summary Annual Report’ button.

Opening an existing SAR will replace the current SAR information. If desired, save the current SAR before opening an existing SAR.

Any user-specified location accessible to the user’s workstation can be the source of an existing SAR. It is suggested that a user designate a specific subdirectory in their computer domain to store in-process and completed SARs.

When selecting the ‘Open’ option, the following Windows ‘File Open Dialog’ will be presented:



The user may select any existing SAR to open and make it the current filing. The ‘Summary Annual Report (*.SAR)’ filter will display previously saved SARs, since all SARs are saved with the extension ‘SAR’.

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5. Edit Current Summary Annual Report

This option supports the editing of the current SAR data.

Remember to save the SAR after editing. If the form is not saved, it will not be available if the system is exited, or if another SAR is created or opened.

For further information on the content of the SAR, see Appendix A of this Intro Guide.

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6. Summary Annual Report Field Validation:

Filing fields are validated to assist users in entering data. When an invalid entry is made, the system will describe the entry error:

The screenshot shows a software window titled "Edit: Summary Annual Report". The main content area is titled "Summary Annual Report" and contains several input fields for plan information:

- Name of Plan: Salmon Enterprises Retirement Plan
- Three-digit plan number (PN): 001
- Plan year beginning: 1/1/2009 and ending: 12/33/2009
- Employer Identification Number (EIN): 999999999

Below this is a section titled "Basic Financial Statement" with a table of financial metrics, each with a corresponding input field containing the value "0":

Basic Financial Statement	
Total plan expenses:	0
Administrative expenses:	0
Benefits paid:	0
Other expenses:	0
Total Participants:	0
Value of plan assets (End of plan year):	0
Value of plan assets (Beginning of plan year):	0
Change in net assets:	0
Total income:	0
Employer contributions:	0
Employer (non-cash) contributions:	0
Employee contributions:	0
Employee (non-cash) contributions:	0
Gains/losses from sale of assets:	0
Earnings from investments:	0
Total insurance premiums:	0

At the bottom of the window, a red-bordered error message box displays the text: "PlanYearEndDate: Value is not a date: 12/33/2009".

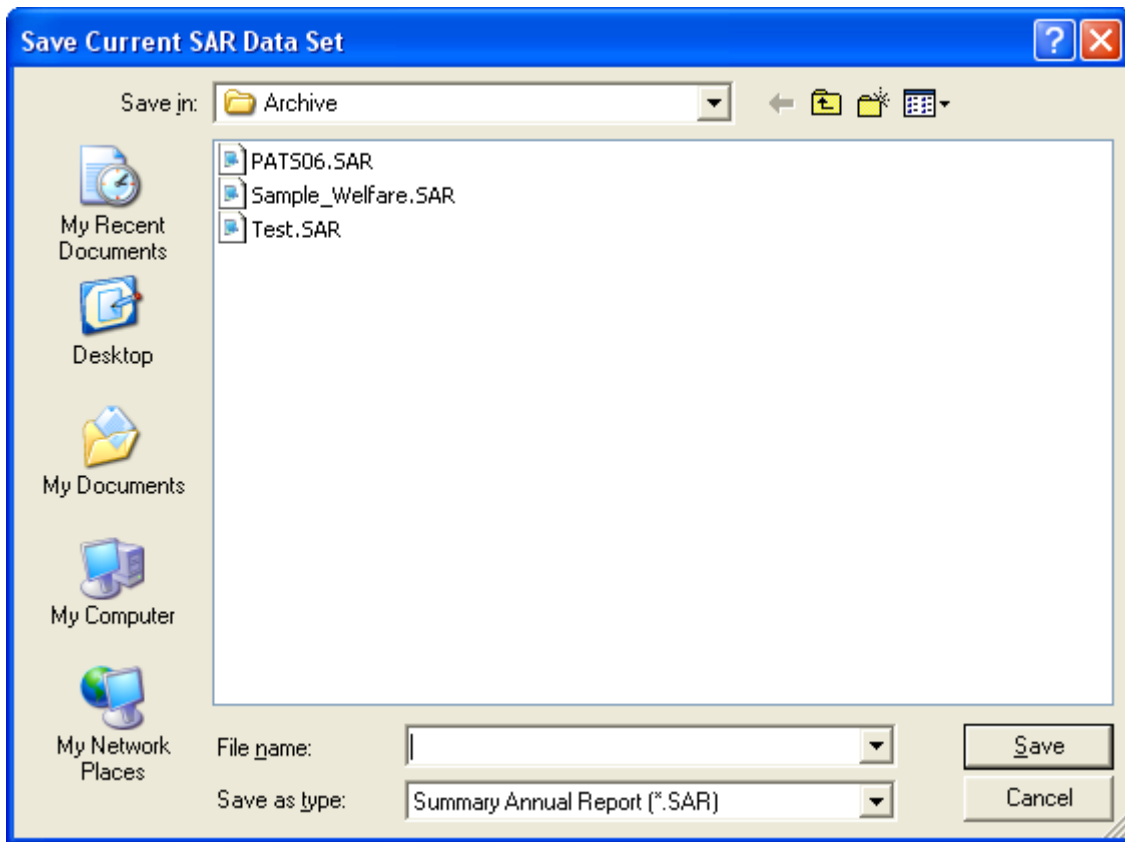
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7. Save Current Summary Annual Report

Remember to save your SAR after editing. Since SAR data is stored separately from the EFAST2 Filing Prep filing, you must save the current SAR data so that it may be accessed in the future.

After selecting the ‘Save Current Summary Annual Report’ option, the following Windows ‘Save File As’ dialog will be presented:



It is suggested that a user designate a specific subdirectory in their computer domain to store in-progress and completed SARs.

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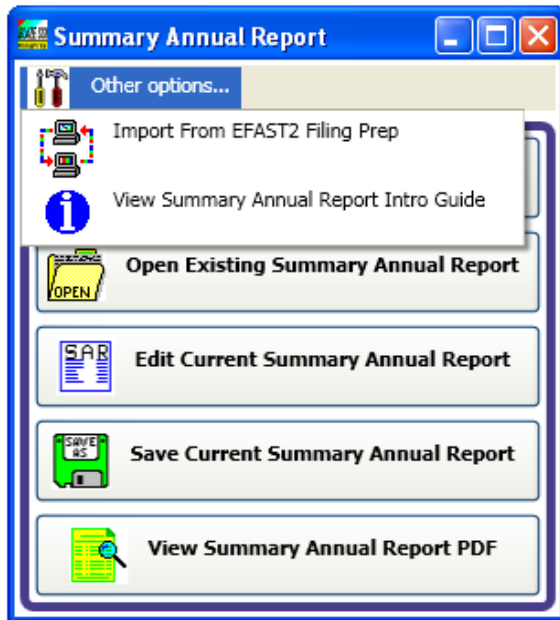
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8. View Summary Annual Report PDF

This option will render the SAR to PDF. The Summary Annual Report is designed to conform to the requirements of Sec. 2520.104b-10, which can be reviewed in Appendix A.

9. Other Options

From the main form of the system, click the ‘Other Options...’ menu:



The ‘Import From EFAST2 Filing Prep’ option above is discussed in detail under #3 above.

The ‘View Summary Annual Report Intro Guide’ will access the BLAZE SSI website for the display of this Introductory Guide in the user’s browser.

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Appendix A: Content of the SAR

ERISA Reg. Section 2520.104b-10(d)(3) governs the content, style and format of the summary annual report (SAR) and prescribes sample forms which plan administrators of pension and welfare plans are to use in furnishing the SAR to plan participants and beneficiaries. The text of this section is provided below:

(a) Obligation to furnish. Except as otherwise provided in paragraph (g) of this section, the administrator of any employee benefit plan shall furnish annually to each participant of such plan and to each beneficiary receiving benefits under such plan (other than beneficiaries under a welfare plan) a summary annual report conforming to the requirements of this section. Such furnishing of the summary annual report shall take place in accordance with the requirements of Sec. 2520.104b-1 of this part.

(b) [Reserved]

(c) When to furnish. Except as otherwise provided in this paragraph (c), the summary annual report required by paragraph (a) of this section shall be furnished within nine months after the close of the plan year.

(1) In the case of a welfare plan described in Sec. 2520.104-43 of this part, such furnishing shall take place within 9 months after the close of the fiscal year of the trust or other entity which files the annual report under Sec. 2520.104a-6 of this part.

(2) When an extension of time in which to file an annual report has been granted by the Internal Revenue Service, such furnishing shall take place within 2 months after the close of the period for which the extension was granted.

(d) Contents, style and format. Except as otherwise provided in this paragraph (d), the summary annual report furnished to participants and beneficiaries of an employee pension benefit plan pursuant to this section shall consist of a completed copy of the form prescribed in paragraph (d)(3) of this section, and the summary annual report furnished to participants and beneficiaries of an employee welfare benefit plan pursuant to this section shall consist of a completed copy of the form prescribed in paragraph (d)(4) of this section. The information used to complete the form shall be based upon information contained in the most recent annual report of the plan which is required to be filed in accordance with section 104(a)(1) of the Act.

(1) Any portion of the forms set forth in this paragraph (d) which is not applicable to the plan to which the summary annual report relates, or which would require information which is not required to be reported on the annual report of that plan, may be omitted.

(2) Where the plan administrator determines that additional explanation of any information furnished pursuant to this paragraph (d) is necessary to fairly summarize the annual report, such explanation shall be set forth following the completed form required by this paragraph (d) and shall be headed, "Additional Explanation."

(3) Form for Summary Annual Report Relating to Pension Plans.

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Summary Annual Report for (name of plan)

This is a summary of the annual report for (name of plan and EIN) for (period covered by this report). The annual report has been filed with the Pension and Welfare Benefits Administration, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

Basic Financial Statement

Benefits under the plan are provided by (indicate funding arrangements). Plan expenses were (\$). These expenses included (\$) in administrative expenses and (\$) in benefits paid to participants and beneficiaries, and (\$) in other expenses. A total of () persons were participants in or beneficiaries of the plan at the end of the plan year, although not all of these persons had yet earned the right to receive benefits.

[If the plan is funded other than solely by allocated insurance contracts:]

The value of plan assets, after subtracting liabilities of the plan, was (\$) as of (the end of the plan year), compared to (\$) as of (the beginning of the plan year). During the plan year the plan experienced an (increase) (decrease) in its net assets of (\$) This (increase) (decrease) includes unrealized appreciation or depreciation in the value of plan assets; that is, the difference between the value of the plan's assets at the end of the year and the value of the assets at the beginning of the year or the cost of assets acquired during the year. The plan had total income of (\$), including employer contributions of (\$), employee contributions of (\$), (gains) (losses) of (\$), from the sale of assets, and earnings from investments of (\$).

[If any funds are used to purchase allocated insurance contracts:]

The plan has (a) contract(s) with (name of insurance carrier(s)) which allocate(s) funds toward (state whether individual policies, group deferred annuities or other). The total premiums paid for the plan year ending (date) were (\$).

Minimum Funding Standards

[If the plan is a defined benefit plan:]

An actuary's statement shows that (enough money was contributed to the plan to keep it funded in accordance with the minimum funding standards of ERISA) (not enough money was contributed to the plan to keep it funded in accordance with the minimum funding standards of ERISA. The amount of the deficit was \$).

[If the plan is a defined contribution plan covered by funding requirements:]

(Enough money was contributed to the plan to keep it funded in accordance with the minimum funding standards of ERISA) (Not enough money was contributed to the plan to keep it funded in accordance with the minimum funding standards of ERISA. The amount of the deficit was \$).

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Your Rights to Additional Information

You have the right to receive a copy of the full annual report, or any part thereof, on request. The items listed below are included in that report: [Note--list only those items which are actually included in the latest annual report]

- 1. an accountant's report;*
- 2. financial information and information on payments to service providers;*
- 3. assets held for investment;*
- 4. fiduciary information, including non-exempt transactions between the plan and parties-in-interest (that is, persons who have certain relationships with the plan);*
- 5. loans or other obligations in default or classified as uncollectible;*
- 6. leases in default or classified as uncollectible;*
- 7. transactions in excess of 5 percent of the plan assets;*
- 8. insurance information including sales commissions paid by insurance carriers;*
- 9. information regarding any common or collective trusts, pooled separate accounts, master trusts or 103-12 investment entities in which the plan participates, and*
- 10. actuarial information regarding the funding of the plan. To obtain a copy of the full annual report, or any part thereof, write or call the office of (name), who is (state title: e.g., the plan administrator), (business address and telephone number). The charge to cover copying costs will be (\$) for the full annual report, or (\$) per page for any part thereof. You also have the right to receive from the plan administrator, on request and at no charge, a statement of the assets and liabilities of the plan and accompanying notes, or a statement of income and expenses of the plan and accompanying notes, or both. If you request a copy of the full annual report from the plan administrator, these two statements and accompanying notes will be included as part of that report. The charge to cover copying costs given above does not include a charge for the copying of these portions of the report because these portions are furnished without charge.*

You also have the legally protected right to examine the annual report at the main office of the plan (address), (at any other location where the report is available for examination), and at the U.S. Department of Labor in Washington, D.C., or to obtain a copy from the U.S. Department of Labor upon payment of copying costs. Requests to the Department should be addressed to: Public Disclosure Room, Room N-1513, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

(4) Form for Summary Annual Report Relating to Welfare Plans.

Summary Annual Report for (name of plan)

This is a summary of the annual report of the (name of plan, EIN and type of welfare plan) for (period covered by this report). The annual report has been filed with the Employee Benefits Security Administration, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

[If any benefits under the plan are provided on an uninsured basis:]

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(Name of sponsor) has committed itself to pay (all, certain) (state type of) claims incurred under the terms of the plan.

[If any of the funds are used to purchase insurance contracts:]

Insurance Information

The plan has (a) contract(s) with (name of insurance carrier(s)) to pay (all, certain) (state type of) claims incurred under the terms of the plan. The total premiums paid for the plan year ending (date) were (\$ ----).

[If applicable add:]

Because (it is a) (they are) so called ``experience-rated'' contract(s), the premium costs are affected by, among other things, the number and size of claims. Of the total insurance premiums paid for the plan year ending (date), the premiums paid under such ``experience-rated'' contract(s) were (\$) and the total of all benefit claims paid under the(se) experience-rated contract(s) during the plan year was (\$).

[If any funds of the plan are held in trust or in a separately maintained fund:]

Basic financial statement

The value of plan assets, after subtracting liabilities of the plan, was (\$) as of (the end of plan year), compared to (\$) as of (the beginning of the plan year). During the plan year the plan experienced an (increase) (decrease) in its net assets of (\$). This (increase) (decrease) includes unrealized appreciation and depreciation in the value of plan assets; that is, the difference between the value of the plan's assets at the end of the year and the value of the assets at the beginning of the year or the cost of assets acquired during the year. During the plan year, the plan had total income of (\$) including employer contributions of (\$), employee contributions of (\$), realized (gains) (losses) of (\$) from the sale of assets, and earnings from investments of (\$). Plan expenses were (\$). These expenses included (\$) in administrative expenses, (\$) in benefits paid to participants and beneficiaries, and (\$) in other expenses.

Your Rights to Additional Information

You have the right to receive a copy of the full annual report, or any part thereof, on request. The items listed below are included in that report: [Note--list only those items which are actually included in the latest annual report].

- 1. an accountant's report;*
- 2. financial information and information on payments to service providers;*
- 3. assets held for investment;*
- 4. fiduciary information, including non-exempt transactions between the plan and parties-in-interest (that is, persons who have certain relationships with the plan);*
- 5. loans or other obligations in default or classified as uncollectible;*

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6. leases in default or classified as uncollectible;
7. transactions in excess of 5 percent of the plan assets;
8. insurance information including sales commissions paid by insurance carriers; and
9. information regarding any common or collective trusts, pooled separate accounts, master trusts or 103-12 investment entities in which the plan participates.

To obtain a copy of the full annual report, or any part thereof, write or call the office of (name), who is (state title: e.g., the plan administrator), (business address and telephone number). The charge to cover copying costs will be (\$) for the full annual report, or (\$) per page for any part thereof.

You also have the right to receive from the plan administrator, on request and at no charge, a statement of the assets and liabilities of the plan and accompanying notes, or a statement of income and expenses of the plan and accompanying notes, or both. If you request a copy of the full annual report from the plan administrator, these two statements and accompanying notes will be included as part of that report. The charge to cover copying costs given above does not include a charge for the copying of these portions of the report because these portions are furnished without charge.

You also have the legally protected right to examine the annual report at the main office of the plan (address), (at any other location where the report is available for examination), and at the U.S. Department of Labor in Washington, D.C. or to obtain a copy from the U.S. Department of Labor upon payment of copying costs. Requests to the Department should be addressed to: Public Disclosure Room, Room N-1513, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

(e) Foreign languages. In the case of either--

(1) A plan which covers fewer than 100 participants at the beginning of a plan year in which 25 percent or more of all plan participants are literate only in the same non-English language; or

(2) A plan which covers 100 or more participants in which 500 or more participants or 10 percent or more of all plan participants, whichever is less, are literate only in the same non-English language--

The plan administrator for such plan shall provide these participants with an English-language summary annual report which prominently displays a notice, in the non-English language common to these participants, offering them assistance. The assistance provided need not involve written materials, but shall be given in the non-English language common to these participants. The notice offering assistance shall clearly set forth any procedures participants must follow to obtain such assistance.

(f) Furnishing of additional documents to participants and beneficiaries. A plan administrator shall promptly comply with any request by a participant or beneficiary for additional documents made in accordance with the procedures or rights described in paragraph (d) of this section.

(g) Exemptions. Notwithstanding the provisions of this section, a summary annual report is not required to be furnished with respect to the following:

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- (1) A totally unfunded welfare plan described in 29 CFR 2520.104-44(b)(1)(i);
- (2) A welfare plan which meets the requirements of 29 CFR 2520.104-20(b);
- (3) An apprenticeship or other training plan which meets the requirements of 29 CFR 2520.104-22;
- (4) A pension plan for selected employees which meets the requirements of 29 CFR 2520.104-23;
- (5) A welfare plan for selected employees which meets the requirements of 29 CFR 2520.104-24;
- (6) A day care center referred to in 29 CFR 2520.104-25;
- (7) A dues financed welfare plan which meets the requirements of 29 CFR 2520.104-26; and
- (8) A dues financed pension plan which meets the requirements of 29 CFR 2520.104-27.

*Appendix to Sec. 2520.104b-10--The Summary Annual Report (SAR) Under
ERISA: A Cross-Reference to the Annual Report*

<i>SAR Item</i>	<i>Form 5500 Large Plan Filer Line Items</i>	<i>Form 5500 Small Plan Filer Line Items</i>
<i>A. PENSION PLAN</i>		
<i>1. Funding arrangement.....</i>	<i>Form 5500--9a.....</i>	<i>Same.</i>
<i>2. Total plan expenses.....</i>	<i>Sch. H--2j.....</i>	<i>Sch. I--2i.</i>
<i>3. Administrative expenses..</i>	<i>Sch. H--2i(5).....</i>	<i>Not applicable.</i>
<i>4. Benefits paid.....</i>	<i>Sch. H--2e(4).....</i>	<i>Sch. I--2e.</i>
<i>5. Other expenses.....</i>	<i>Sch. H--Subtract the sum of 2e(4) & 2i(5) from 2j.</i>	<i>Sch. I--2h.</i>
<i>6. Total participants.....</i>	<i>Form 5500--7f.....</i>	<i>Same.</i>
<i>7. Value of plan assets (net):</i>		
<i>a. End of plan year.....</i>	<i>Sch. H--11 [Col. (b)]</i>	<i>Sch. I--1c [Col. (b)]</i>
<i>b. Beginning of plan year.</i>	<i>Sch. H--11 [Col. (a)]</i>	<i>Sch. I--1c [Col. (a)]</i>
<i>8. Change in net assets.....</i>	<i>Sch. H--Subtract 11 [Col. (a)] from 11[Col. (b)].</i>	<i>Sch. I--Subtract 1c [Col. (a) from 1c [Col. (b)].</i>
<i>9. Total income.....</i>	<i>Sch. H--2d.....</i>	<i>Sch. I--2d.</i>
<i>a. Employer contributions.</i>	<i>Sch. H--2a(1)(A) & 2a(2) if applicable.</i>	<i>Sch. I--2a(1) & 2b if applicable.</i>
<i>b. Employee contributions.</i>	<i>Sch. H--2a(1)(B) & 2a(2) if applicable.</i>	<i>Sch. I--2a(2) & 2b if applicable.</i>
<i>c. Gains (losses) from sale of assets.</i>	<i>Sch. H--2b(4)(C)....</i>	<i>Not applicable.</i>
<i>d. Earnings from investments.</i>	<i>Sch. H--Subtract the sum of 2a(3), 2b(4)(C) and 2c from 2d.</i>	<i>Sch. I -2c.</i>

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10. Total insurance premiums Total of all Schs. A-5b Total of all Schs. A-5b.

11. Funding deficiency:

- a. Defined benefit plans Sch. B--10..... Same.
- b. Defined contribution plans. Sch. R--6c, if more than zero. Same.

B. WELFARE PLAN

- 1. Name of insurance carrier All Schs. A--1(a)... Same.
- 2. Total (experience rated and non-experienced rated) insurance premiums. All Schs. A--Sum of 8a(4) and 9(a). Same.
- 3. Experience rated premiums All Schs. A--8a(4).. Same.
- 4. Experience rated claims.. All Schs. A--8b(4).. Same.
- 5. Value of plan assets (net):
 - a. End of plan year..... Sch. H--11 [Col. (b)]. Sch. I--1c [Col. (b)].
 - b. Beginning of plan year Sch. H--11 [Col. (a)]. Sch. I--1c [Col. (a)].
- 6. Change in net assets..... Sch. H--Subtract 11 [Col. (a)] from 11 [Col. (b)]. Sch. I--Subtract 1c [Col. (a)] from 1c [Col. (b)].
- 7. Total income..... Sch. H--2d..... Sch. I--2d.
 - a. Employer contributions. Sch. H--2a(1)(A) & 2a(2) if applicable. Sch. I--2a(1) & 2b if applicable.
 - b. Employee contributions. Sch. H--2a(1)(B) & 2a(2) if applicable. Sch. I--2a(2) & 2b if applicable.
 - c. Gains (losses) from sale of assets. Sch. H--2b(4)(C).... Not applicable.
 - d. Earnings from investments. Sch. H--Subtract the sum of 2a(3), 2b(4)(C) and 2c from 2d. Sch. I -2c.
- 8. Total plan expenses..... Sch. H--2j..... Sch. I--2i.
- 9. Administrative expenses.. Sch. H--2i(5)..... Not applicable.
- 10. Benefits paid..... Sch. H--2e(4)..... Sch. I--2e.
- 11. Other expenses..... Sch. H--Subtract the sum of 2e(4) & 2i(5) from 2j. Sch. I--2h.

[44 FR 19403, Apr. 3, 1979, as amended at 44 FR 31640, June 1, 1979; 47 FR 31873, July 23, 1982; 54 FR 8629, Mar. 1, 1989; 65 FR 21085, Apr. 19, 2000; 65 FR 35568, June 5, 2000; 68 FR 16400, Apr. 3, 2003]

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*U.S. Department of Labor
Frances Perkins Building
200 Constitution Avenue, NW
Washington, DC 20210
1-866-4-USA-DOL
TTY: 1-877-889-5627*

SMALL PENSION PLANS WITH PLAN YEARS BEGINNING AFTER APRIL 17, 2001:

The answer to Line 4k of the 2001 Schedule I indicates whether the sponsor is claiming a waiver of the annual examination and report of an independent qualified public accountant under 29 CFR 2520.104-46. In this case, the administrator must include in the SAR:

1. The name of each regulated financial institution holding or issuing qualifying plan assets and the amount of such assets reported by the institution as of the end of the plan year.

Note that this information is entered by adding to the list of 'Institute Types' when editing the SAR.

2. The name of the surety company issuing the fidelity bond, if the plan has more than 5% of its assets in non-qualifying plan assets.

If the surety company is entered, the SAR will include the following notice:

"Persons handling any assets that do not constitute 'qualifying plan assets' are covered by a surety bond meeting the requirements of section 412 of ERISA issued by [name of surety company]. The amount of the bond is not less than the value of such assets."

3. A notice that participants and beneficiaries may, upon request and without charge, examine or receive from the plan evidence of the required bond and copies of statements from the regulated financial institutions describing the qualifying assets.

This notice will be included on the printed SAR, when applicable.

4. A notice that participants and beneficiaries should contact the PWBA Regional Office if they are unable to examine or obtain copies of the regulated financial institution statements or evidence of the required bond, if applicable.

This notice will be included on the printed SAR, when applicable.

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Appendix B: Update from EFAST2 Filing Prep:

The following chart illustrates how the SAR fields are updated when the user imports from EFAST2 Filing Prep:

SAR item	5500/Large Plan	5500/Small Plan	5500-SF
Funding arrangement.....	5500-9a	5500-9a	N/A
Total plan expenses.....	Sch H-2j	Sch I-2j	Line 8h
Administrative expenses.....	Sch H-2i(5)	N/A	Line 8f
Benefits paid.....	Sch H-2e(4)	Sch I-2e	Line 8d
Other expenses.....	Sch H-Subtract the Sum of 2e(4) & 2i(5) From 2j	Sch I-2h	Line 8g
Total participants.....	5500-6f	5500-6f	Line 5b
EOY plan assets.....	Sch H-11[Col (b)]	Sch I-1c[Col (b)]	Line 7c(b)
BOY plan assets.....	Sch H-11[Col (a)]	Sch I-1c[Col (a)]	Line 7c(a)
Change in assets.....	Sch H-Subtract 1l[Col (a)] from 1l[Col (b)]	Sch I-Subtract 1c[Col (a)] from 1c[Col (b)]	Subtract 7c(a) from 7c(b)
Total income.....	Sch H-2d	Sch I-2d	Line 8c
ER contributions.....	Sch H-2a(1)(A)	Sch I-2a(1)	Line 8a(1)
EE contributions.....	Sch H-2a(1)(B)	Sch I-2a(2)	Line 8a(2)
Gains (losses)-sale of assets.	Sch H-2b(4)(C)	N/A	N/A
Earnings from investments....	Sch H-Subtract the sum of 2a(3), 2b(4)(c) and 2c from 2d	Sch I-2c	Line 8b
Name of insurance carrier	All Schs A-1(a)	All Schs A-1(a)	N/A
Total insurance premium.....	Pension Plans: Total of all Schs A-6b Welfare Plans: Total of all Schs A-Sum of 9a(4) and 10(a)		N/A
Funding Deficiency.....	Sch MB-9o(1)	Sch MB-9o(1)	Line 12d

Welfare Plans Only:

Experience rated premiums . . . All Schs A – 8a(4)
 *For 2009: Schs A – 9a(4)

Experience rated claims. All Schs A – 8b(4)
 *For 2009: Schs A – 9b(4)

Note that some line number references do not match the information in Appendix A. This is due to the changes in Forms and Schedules since the publication of Section 2520.104b-10.