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Final versions of Form 5500 series, annual employee benefit plan reports

The U.S. Treasury Department and IRS today, jointly with the Department of Labor and the Pension Benefit Guaranty Corporation, released for publication in the Federal Register a notice of final forms and instructions revisions for annual reporting of employee benefit plans.

Specifically, the document concerns Form 5500, “Annual Return/Report of Employee Benefit Plan,” and Form 5500-SF, “Short Form Annual Return/Report of Small Employee Benefit Plan,” for plan years beginning on or after January 1, 2022.

According to the explanation provided by today’s [release](#) [PDF 551 KB] (64 pages), changes made to the forms and instructions primarily implement annual reporting changes for defined benefit plans and reflect a limited number of instruction changes that focus on reporting for multiple-employer pension plans (including pooled employer plans). Other changes are described as technical changes that are part of the annual rollover of the Form 5500 and Form 5500-SF forms and instructions.

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