To : All DATAIR Retirement Plan Document System Subscribers
From : DATAIR Document Services
Date : December 6, 2023
Re : Annual Document Sponsor Reporting

Mandatory Document Sponsor Reporting - Your Immediate Action is Required!

Failure to respond will risk your clients' plans being removed from the pre-approved program. This means loss of reliance on opinion and advisory letters issued by the IRS, and the potential for being considered Individually Designed.

Annual Document Sponsor Reporting Utility

To maintain our status as a sponsor of prototype and volume submitter retirement documents, and to ensure adopting employers' reliance on the Opinion and Advisory Letters issued on those documents, DATAIR must comply with the requirements of IRS Revenue Procedure 2017-41.

Among other provisions, 2017-41 requires that the plan sponsor (e.g. DATAIR or your firm as a Word-for-Word Adopter):

➢ Maintain, and be prepared to provide to the IRS when requested, a listing of the name, current business address, and Federal Employer Identification Number of each employer that has adopted the Sponsor's plan; and

➢ Notify adopting employers of changes to the pre-approved document (prototype and volume submitter) during the preceding 12 months; of any intent to abandon the pre-approved document; or of necessary steps that are required to be taken to continue to rely on the opinion or advisory letter.

In order to satisfy these requirements, the DATAIR Document System (DS) includes a Sponsor Reporting utility that gathers the necessary information and prepares a file to be returned to us via uploading it to our Sponsor Reporting web site (http://www.datair.com/SR).

For Word-for-Word Adopters, this utility also generates lists and sample letters to comply with the recordkeeping and notification requirements described above.

PLAN PROVISION SURVEY

Now that all documents have been approved by the IRS for Post PPA, we are in the design stages of the next document cycles. Your plan information will help us best determine any changes that may be needed. We will determine where we should consolidate plan types & options, re-draft sections, or eliminate options & features, based on the provisions that exist within **your** clients' plans**, if you comply with this request.**

We have created a utility that will extract "checkbox" selections from plan files and transmit that information to us. This utility will run as part of the Sponsor Reporting process, described below.

ONLY the **checkbox** selections will be extracted and transmitted during this plan provision survey. We will NOT collect information from any text fields. For example, we will receive the indicator that the plan has semi-annual entry dates, but we will not know that the first entry date is January 1.

We need your cooperation by complying with this request, even if you would otherwise not provide "Annual Reporting" (described below) information to us. If you are a **Word-for-Word Adopter** for many of your clients' plans, we want to be sure to include your clients' plan options in our document redesign.

PLEASE RESPOND, as directed below. If we do not receive a transmittal from your firm, the options that are important to your clients **might not appear in future document versions**, simply because we are unaware of how many plans select that option. Instructions for opting out of the Plan Provision Survey are explained in the following Sponsor Reporting Manual.

ANNUAL DOCUMENT SPONSOR REPORTING

Any pre-approved documents adopted under DATAIR's name that you fail to report to us by the final date of **Friday, January 26, 2024** will not be included in our records of active plans for this reporting cycle.

Unreported plans would no longer have reliance on DATAIR's opinion or advisory letter and would be considered individually designed, if they are not restated onto another provider's pre-approved document.

An annual reporting fee applies to "active" pre-approved plans prepared under DATAIR's name, including:

> ➢ Post-PPA (cycle 3) DB non-standardized documents
> ➢ Post-PPA (cycle 3) CB non-standardized documents
> ➢ Post-PPA (cycle 3) DC non-standardized documents
> ➢ PPA version DB prototype and volume submitter documents
> ➢ PPA version Cash Balance volume submitter documents
> ➢ PPA version 403(b) volume submitter documents (version 3)

The annual reporting fee increases, based on the date that you report the plan to us, per the following chart. It is to your firm's advantage for us to receive your reply by January 12, 2024.

Received on or before	Reporting Fee per Active Plan
Friday January 12, 2024	$10
Friday January 19, 2024	$15
Friday January 26, 2024	$20

Plans reported after January 26, 2024 will not be included in this reporting cycle.

Fees will be based on the number of active plans through January 1, 2024. There is no fee for inactive, terminated, or draft plans. Nor is there a fee for volume submitter and prototype plans for which your firm is the document sponsor (Word-for-Word Adopter). Keep in mind that if you only sponsor some of the plan or document types, you must report to us any plans for which DATAIR is the document sponsor.

There is a $20 per-plan special handling fee for plans reported to us manually rather than through the Sponsor Reporting web site, and for manual corrections. This manual processing fee is in addition to the standard per-plan fee. Although it's possible to make corrections by uploading a new filing, please verify the information you are reporting is complete and accurate before you transmit it to us. You will receive immediate feedback from the web site that your filing was accepted.

All fees associated with Sponsor Reporting will be included in your January 2024 or February 2024 billing statement as a separate line item.

If you are a Word-for-Word Adopter of one or more of the DATAIR documents, please remember that you are responsible for meeting the reporting requirements of IRS Revenue Procedure 2017-41 for plans prepared under your firm's name. Through the Sponsor Reporting Utility, you can generate the necessary lists and letters for the plans for which your firm is the document sponsor.

If you have any questions, please contact DATAIR Document Services group via email at support@datair.com or phone at (630) 325-2600.

WE REQUEST A RESPONSE FROM ALL DATAIR DOCUMENT SYSTEM USERS, EVEN IF YOU HAVE NO DATAIR-SPONSORED PLANS TO REPORT

PLEASE COMPLETE THE SPONSOR REPORTING PROCESS NO LATER THAN

FRIDAY JANUARY 26, 2024

FOR THE LOWEST FEE, FILE BY FRIDAY JANUARY 12, 2024
THANK YOU FOR YOUR COOPERATION!

DATAIR Document System

2023 Sponsor Reporting Guide

DATAIR Employee Benefit Systems, Inc.
735 N. Cass Avenue   Westmont, IL 60559   (630) 325-2600
http//www.datair.com   support@datair.com

Table of Contents

Instructions for Sponsor Reporting

1.1 Introduction

IRS Revenue Procedure 2017-41, requires DATAIR, as a Document Sponsor, to maintain a current list of all employers who have adopted and maintain documents where DATAIR is the Document Sponsor. Additionally, we are required to notify each employer who has adopted a plan of changes made to the pre-approved document, or of required amendments. The Sponsor Reporting process allows DATAIR to comply with the above requirements.

1.2 Who Should Report

All Document System clients must participate in the Sponsor Reporting process.

➢ If you have **ANY** plans in the DATAIR Document System for which DATAIR is the Document Sponsor, then you **must** report them to DATAIR. If you are a 'Word-for-Word Adopter' (reregistered the documents in your company's name) for some of your documents, any documents **not** covered by your Word-for-Word Adopter status **must** be reported to DATAIR.

➢ If you have no plans to report, we need to know that too. By receiving a transmission from each subscriber, we can differentiate between those that have not yet reported and those that simply have no plans to report. See instructions below on how to report that you have no plans to report.

1.3 What Plans are Reported to DATAIR

To comply with its reporting requirements under IRS Revenue Procedure 2017-41, DATAIR is concerned with documents that meet the following criteria:

    1) Documents that show DATAIR as the Document Sponsor

    AND ARE ALSO

    2) Coded as an

        PPA Prototype (DB); or

        PPA Volume Submitter (DB or CB); or

        PPA Version 3 (403(b)); or

        Post-PPA (cycle 3) Non-standardized (DC, DB, or CB)

    AND ARE ALSO

    3) Coded as Active with an effective date on or before 01/01/2024
       or coded as Inactive as of 01/01/2021 or later.

DATAIR's reporting requirements DO NOT include the following:

➤ Documents where the Document Sponsor is other than DATAIR
➤ GUST or Post-GUST plans
➤ EGTRRA Defined Contribution and Defined Benefit plans
➤ PPA Defined Contribution plans
➤ Plans coded as Proposal or Default
➤ Individually Designed Documents and plan types not covered by IRS Revenue Procedure 2017-41, such as Cash Balance IDP and prior, 403(b) versions 1 & 2, as well as the IRS model, etc.

1.4 Before You Start

Make sure that the information in your plan files is up to date. In particular, please make sure the following is correct.

- **Plan type information (*Plan Type, Sub Type, Document Type, Document Version*)**
  These selections can be found on the Plan information screen, at the Plan Info, and Document Info tabs.
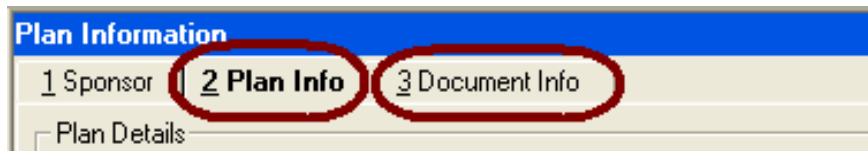
- **The Plan & Documents' current status (i.e. *Proposal, Active, Inactive*)**

  There are two different Status fields that control how the plan is reported:
  1. The Plan Status on the Plan Information Tab; and
  2. The Document Status on the Document Information Tab.

The Plan Status has options of Active, Inactive, Proposal, and Default. This field is used to indicate the overall status of the plan itself (as opposed to the document). Plans which are coded as Proposal or Default are ignored for the purposes of Sponsor Reporting.

The Document Status field is used to indicate the status of the document. There are several scenarios where the document status and the plan status might be different. The most common is where the plan is ongoing, but either you no longer provide the document for the plan or it is no longer on a document generated by the DATAIR document system.

The Document Status field has additional status codes to further classify the reason the plan is inactive. This is important for determining which clients require notification letters.

Documents that are not adopted by the employer at this time should be coded as Proposal at either the Plan Status or Document Status level. Documents coded as Proposal are not subject to Sponsor Reporting.

Documents that are currently adopted and in force by the adopting Employer should be coded Active. Documents coded as Active are subject to Sponsor Reporting.

There is also an additional option of "Active – Change in Document Sponsor". Select this option if the plan has been restated from DATAIR's sponsorship to your company as a Word-for-Word Adopter, or vice-versa. These plans are also subject to Sponsor Reporting.

Documents that have become inactive should be coded as Inactive on the Document Info tab. If coded as inactive, an inactive date must also be entered. There are a number of options for inactive plans:

- Inactive – Plan Termination. Plan has been terminated.
- Inactive – Merger. Plan has been merged into another plan.
- Inactive – No longer a Client. Client has moved to another TPA. May also be used to indicate a switch to another vendor's documents.
- Inactive – Active in Error. Plan was previously reported as active, but should not have been.
- Inactive – Other Reason. Special circumstances not covered by any of the above options.

Inactive plans are also subject to Sponsor Reporting but are not subject to a per plan fee. Report Inactive plans that became inactive between 1/1/2021 and 12/31/2023.

It is important that you review the plan status before finalizing your reporting to us to make sure that plans are being accurately reported. Keep in mind that reliance on the IRS opinion or advisory letter is based on the plan being listed as an Active plan in our records.

Review and Correct as needed to:

- **The Adopting Employer's name and address**

  In DS, the employer's name and address information is found on the Plan Info screen on the Sponsor Tab, and is used to mail notification letters, if applicable. If the adopting

employer has moved, changed names, etc., please update this information so that any notification letters can reach the employer.

- **The Tax ID number**

    The IRS requires a Tax ID number. This must be an EIN, not a Social Security number. In DS, it is found on the Plan Info Screen; Sponsor Tab. Plans that have applied for but not yet received a Tax ID Number should be coded 99-9999999. Now that the IRS issues EINs online immediately, there should be no need for using 99-9999999.

    Keep in mind that our records are maintained by EIN/PN, so reporting a plan with the 'Applied For' number or an incorrect EIN may result in the plan not being found should the IRS contact us for the reporting history of your plan.

- **Document Plan Sponsor**

    The document sponsor must be selected to indicate whether DATAIR or your firm is the document sponsor. This option is found on the Plan Info Screen, Document Info Tab.

Making sure this information is filled-out and up-to-date on all active and inactive plans to be reported to DATAIR will ensure that the sponsor reporting process goes smoothly.

1.5 Installation of the Sponsor Reporting Utility

The Sponsor Reporting Utility is installed as part of DATAIR Document System ver. 1.42.0000. You must have DS 1.42.0000 installed to run the current Sponsor Reporting utility. Data transmitted to DATAIR from a previous version will be rejected and will not be processed.
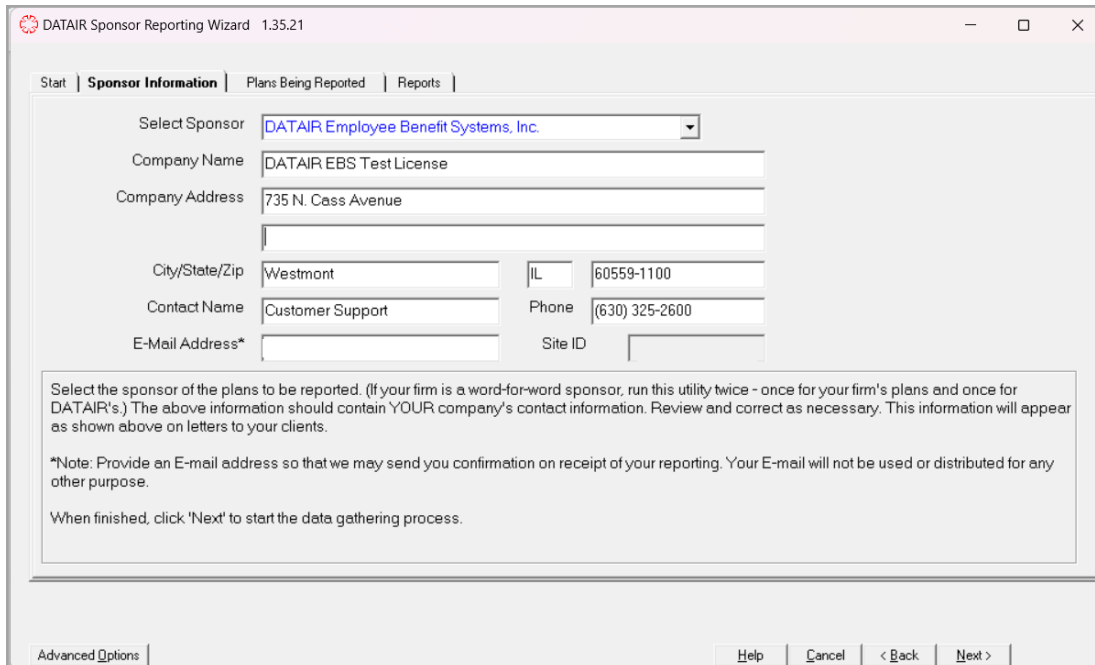
1.6 Starting the Sponsor Reporting Utility

You will find the Sponsor Reporting Utility listed in the Document System 'Activities' list bar.
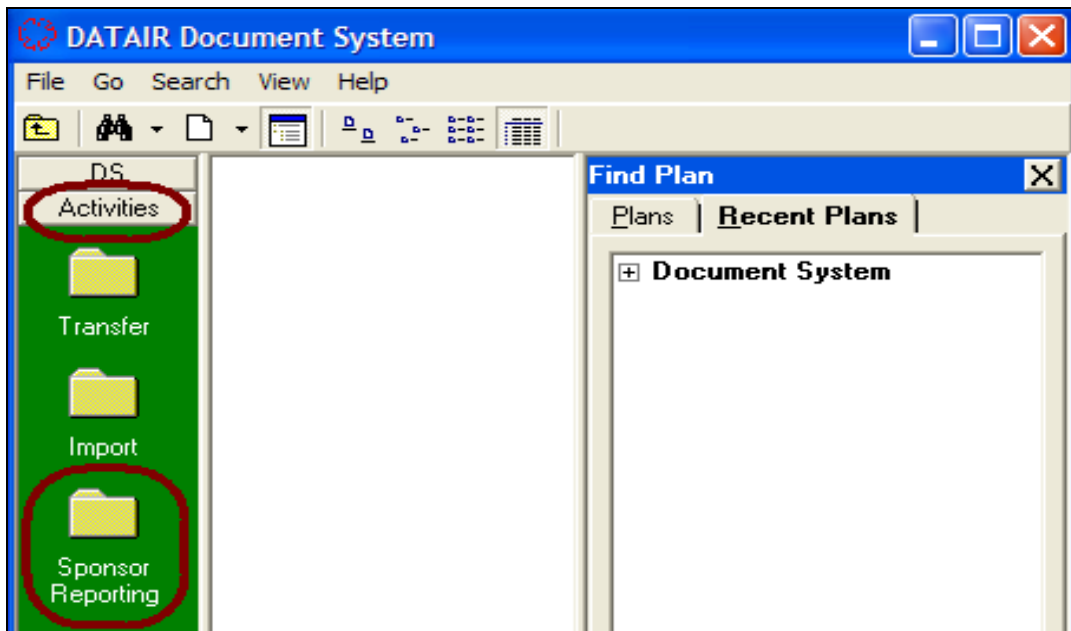
After starting the Sponsor Reporting Utility, and clicking Next> to pass the opening screen, the next screen will display your Sponsor Information.
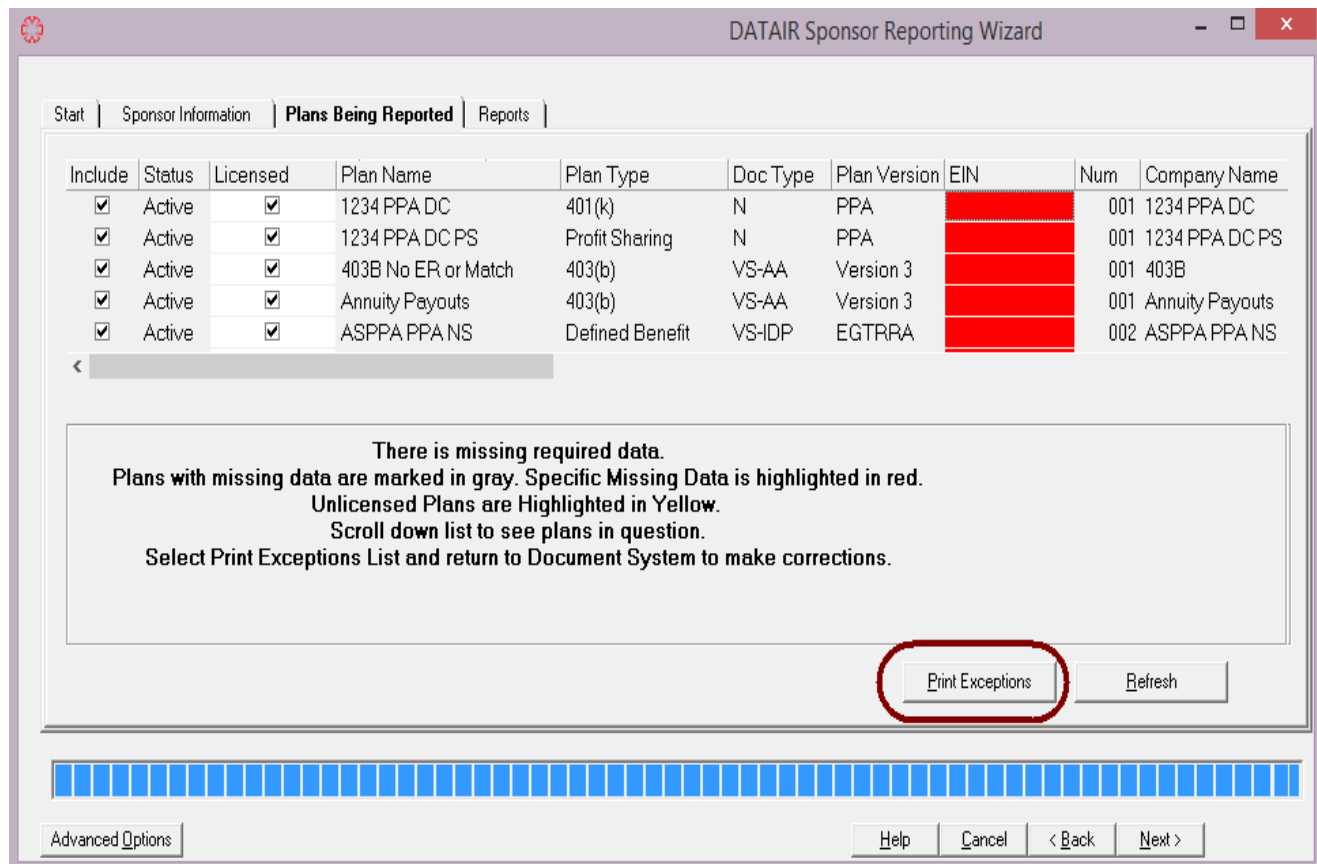
1.7 Sponsor Information

Confirm your company name, address, phone, and contact information. Any fields with missing required information will be highlighted in red. The information on this screen will appear on any notification letters EXACTLY as shown on the Sponsor Information Tab.

You can clear all the data shown on the Sponsor Information Tab by putting a checkmark beside *Reset All Data* under the Advanced Options screen. To access the Advanced Options screen, click the *Advanced Options* button located in the lower left hand corner of the Sponsor Reporting screens. This will remove all previous data so you can enter new data on the Sponsor Information Tab. You can also select to opt out of the Plan Provision Survey by removing the checkmark for *Include Plan Provisions Survey*.
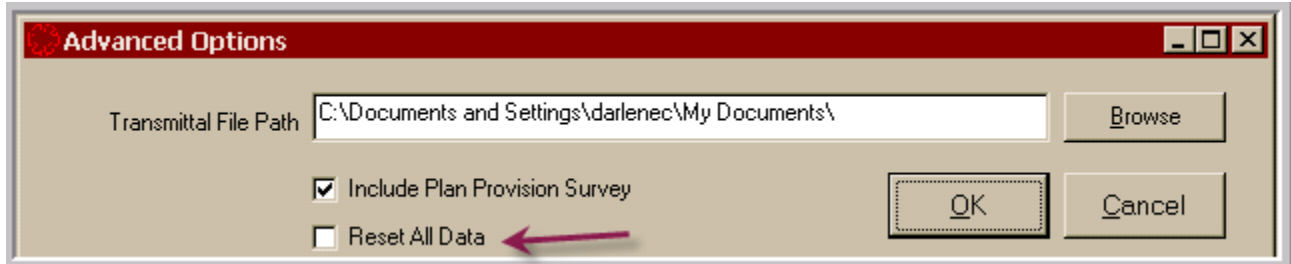
We have provided space for an E-Mail address. While not appearing on notification letters, we use this E-Mail to communicate with you regarding Sponsor Reporting. Your E-Mail address will NOT be used or distributed for any other purpose. Click <Next> to continue on to the next section.
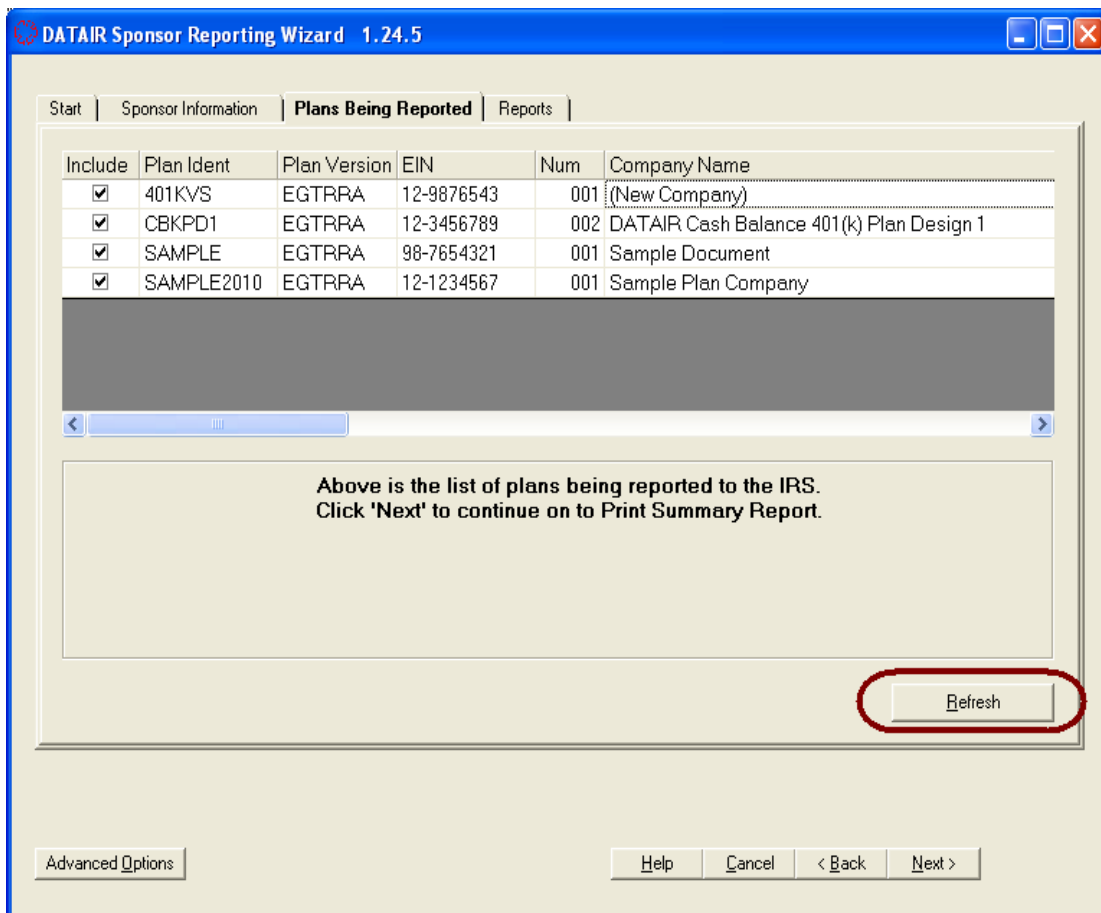
1.8 Plans Being Reported

The Sponsor Reporting utility gathers the information on the plans to be reported.
Missing Data: Note the red highlighting in the example. This indicates that required data is missing. Lines that are grey/tan indicate that the plan has missing information. Make sure to scroll left and right to view all of the fields.

A selection button for *Print Exceptions* will appear to provide a list of plans requiring corrections. To correct missing data, you may work in both the Document system and Sponsor Reporting simultaneously. Return to the Document System, open the plan in question, and enter the missing data.

Then, return to Sponsor Reporting and click the *Refresh* button to re-load and re-verify the data


1.09 Reports & File Creation
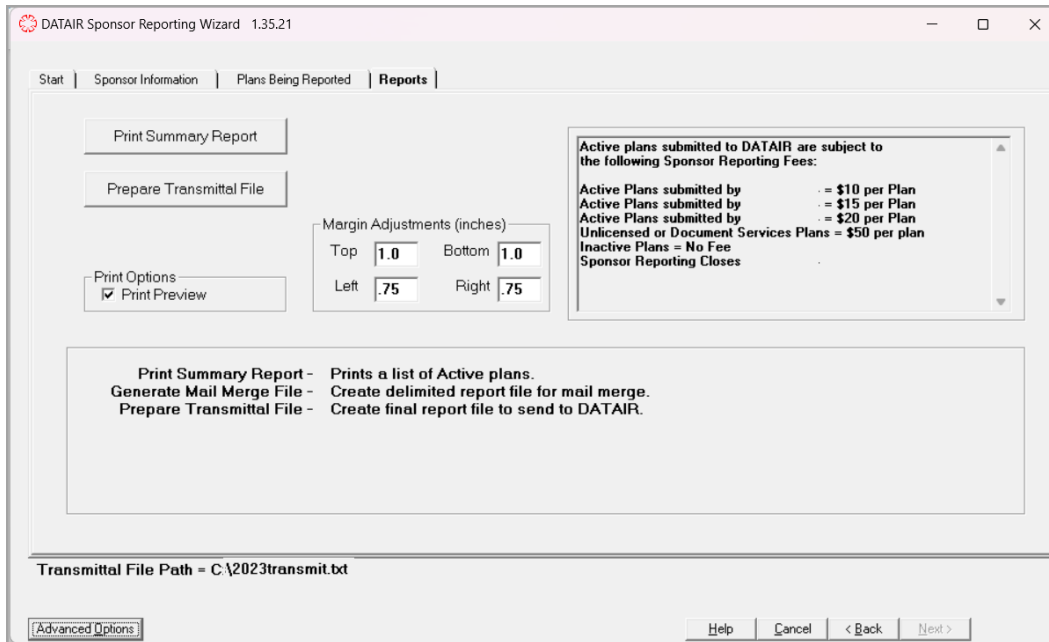
You may generate a hard copy report of the reportable plans using the *Print Summary Report* button. You may adjust the margins for this report.

You may also generate a mail merge file that can be used in an external program like Word© or Excel© to generate your own custom cover letters using the *Generate Mail Merge File* button. The file created is a comma delimited file with the first record containing field names. Select *Generate Mail Merge File* to create the merge file. The file name used is *Mailmerge.CSV* and will be placed in your *My Documents* folder.
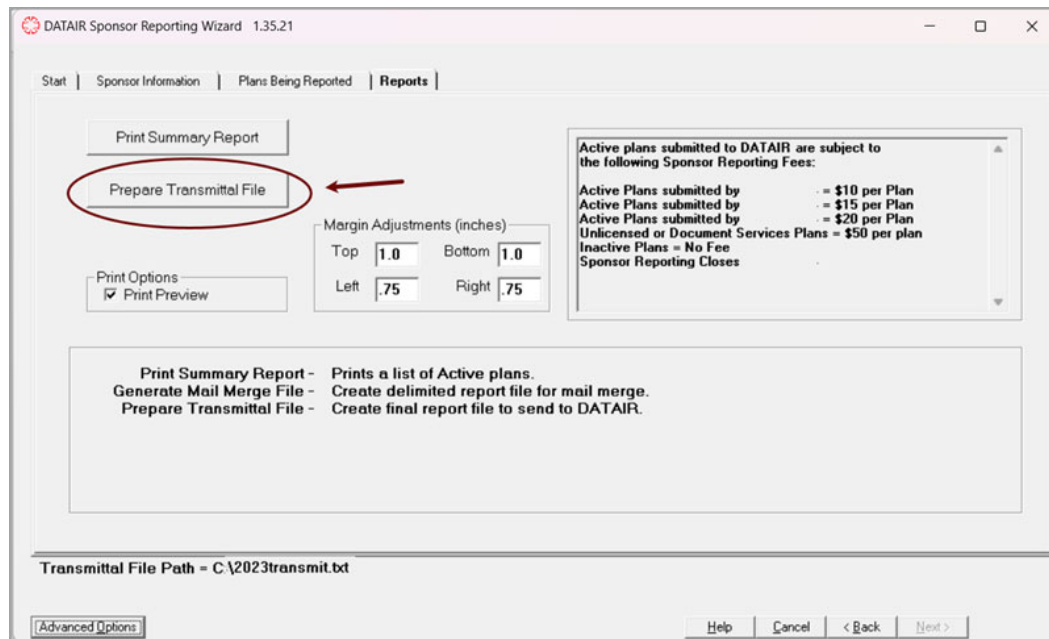
If you are satisfied with the list of plans being reported, you can create the Sponsor Reporting file that you will upload to us by pressing *Prepare Transmittal File* button. The file 2023TRANSMIT.TXT will be created in the path you have selected. The default location will be your *My Documents Folder*.

You can click on the *Advanced Options* button and then click the Browse button to indicate a path other than the default path. From the Browse button, you will have the opportunity to change the drive and location where the transmit file will be saved.
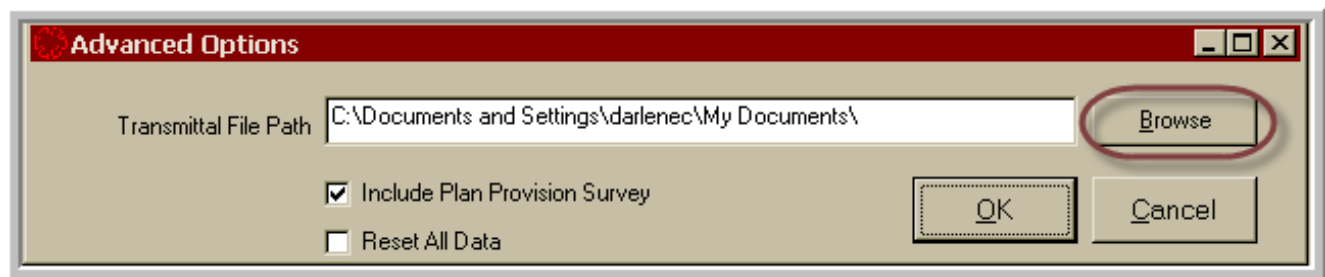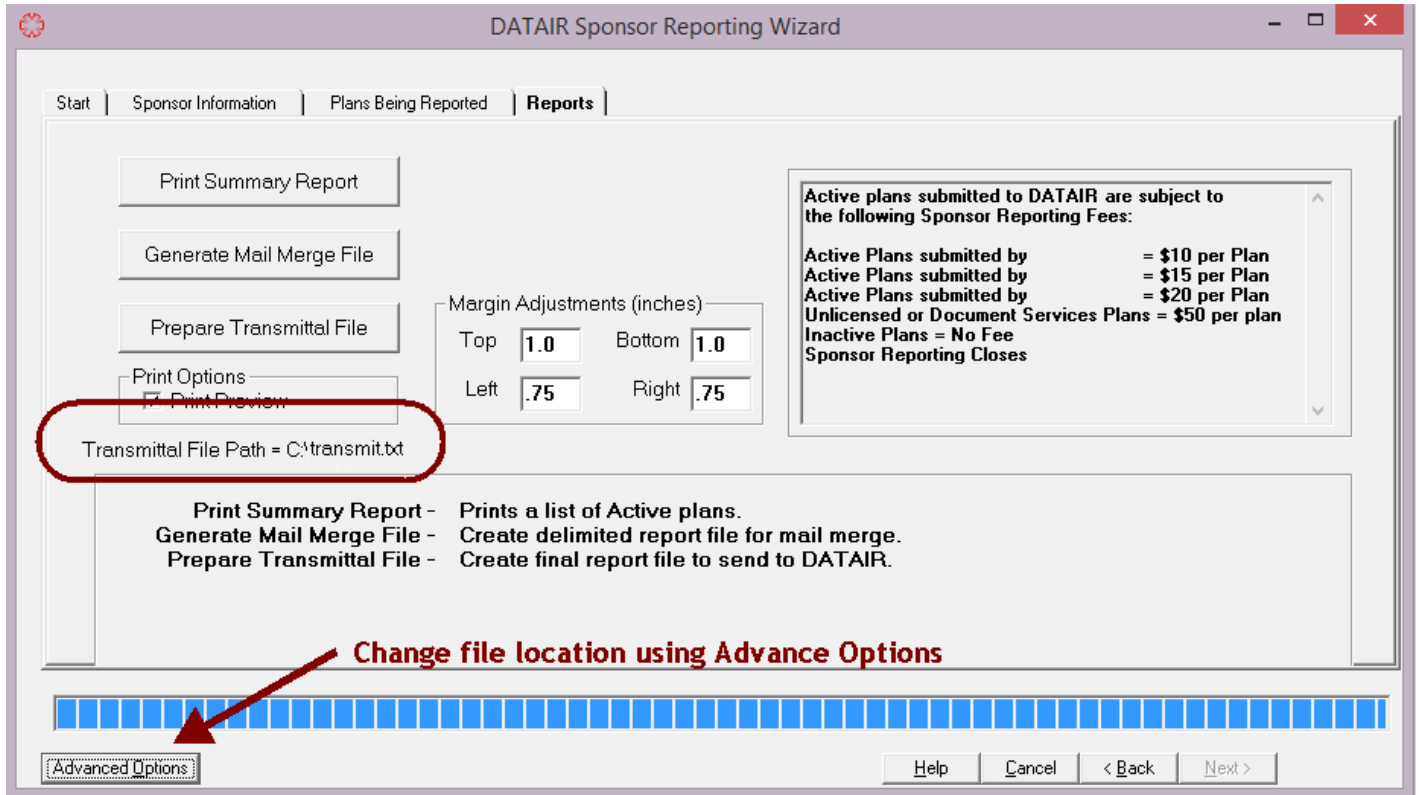
1.10 Reporting via the DATAIR Sponsor Reporting Web Site
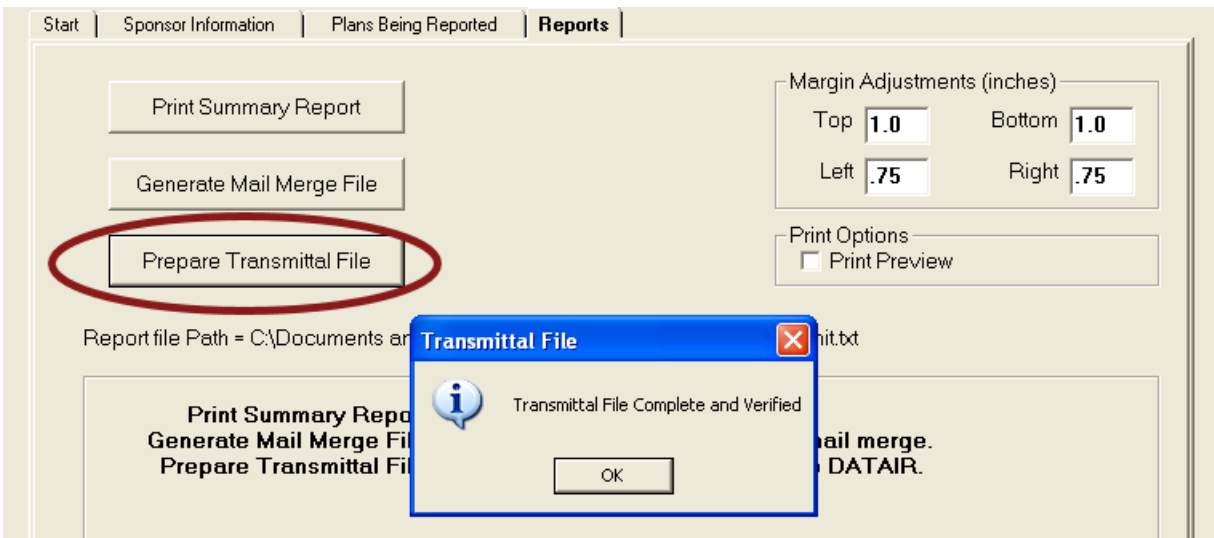
You will receive a confirmation message, when the transmittal file has been created. ***Note: You still need to upload your 2023transmit.txt file.***

Click the blue link in the center to log in and upload your transmittal file. If you press the *Finish* button without clic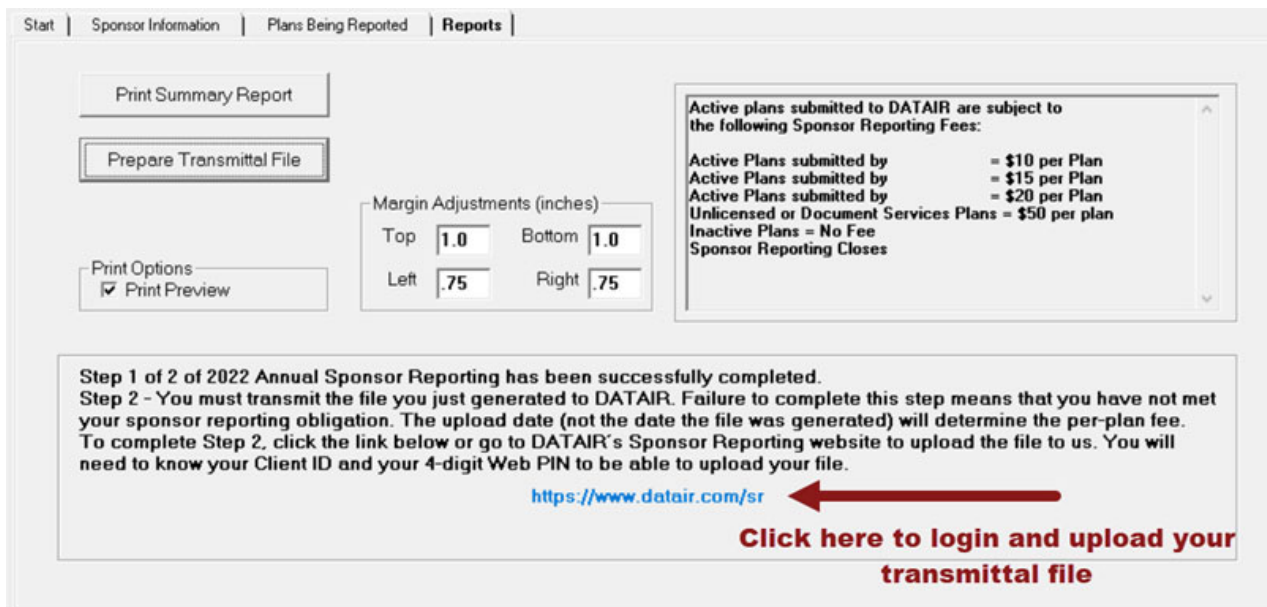king the internet link, you will only be half finished with your Sponsor Reporting. You will still need to go to **http://www.datair.com/SR** from your favorite web browser to finish the last half of Sponsor Reporting.

If you do not have internet access or have trouble clicking the link at the time of preparing the transmittal file, go ahead and press the *Finish* button and go to **http://www.datair.com/SR** from your favorite web browser.

Once at **http:/www.datair.com/SR** you will see the screen illustrated above.

Log into the system using your Site ID and Web PIN. The Web PIN is the first 4 characters of your License Key.

- o If you are unsure of your Site ID and/or Web PIN, click the "*click here*" link.
- o This link will generate an email to the main contact for your firm. The email will contain the required information to login to Sponsor Reporting.

If your login was successful, this screen will appear

If you have difficulty logging in to the Sponsor Reporting web site, please contact our technical support group.

Your client information will be displayed at the top of the page for confirmation. Once the menu is displayed, follow the on-screen instructions, as explained below:

STEP 1 - Choose one of the five available Step 1 options:

    1 - I have no DATAIR-sponsored IRS Pre-Approved Plans to Report

- Use this option if you have no plans to report to DATAIR.
- Use this option for telecommuters whose plans are being reported from the main site.

    2 - Upload Sponsor Reporting Data File – **New/Append** Additional Records**/Update** Existing Records

- **<mark>Use this option for reporting your 2023 plan records.</mark>**
- Use this option, if you have multiple Sponsor Reporting files (i.e. from multiple machines).
  - Uploading data under this option will append and update existing records; this will create a cumulative list and reporting of all of your plans.

    3 - Upload Sponsor Reporting Data File – **Replace** previously uploaded data

- Use this option to erase all previously uploaded data for this year and replace with new.

    4 - View Report of currently reported plans

- To receive a PDF listing of all plans you have reported for this year (2023).

    5 - View Report of plans reported during the prior Sponsor Reporting period

- To receive a PDF listing of all plans you reported last year (2022).

STEP 2 – If you selected option 1 above, skip to Step 3. If you selected option 2 or 3, you will now press *Choose File* to locate and select the 2023TRANSMIT.TXT file from either your *My Documents* folder or your customized location created by using the *Advanced Options* button in Section 1.09. Once located, click *Open* to load the path.

STEP 3 - Press **[Submit]**

The file will be uploaded and processed. Depending on the speed of your internet connection, and the number of documents you are reporting, the processing may take from a few seconds to a couple minutes.

Once the file has been received and processed, you will see a results screen like below.
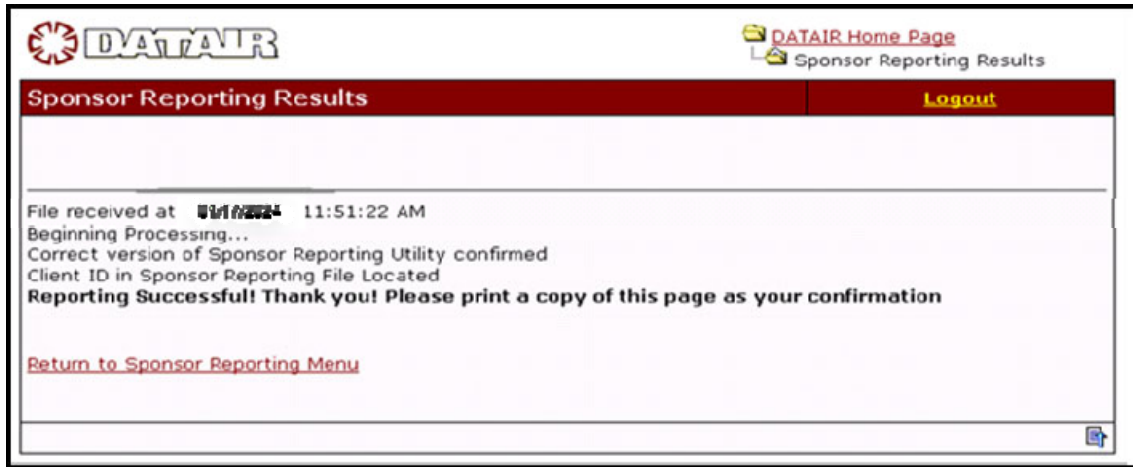
A confirmation email will be sent to the email listed on the Sponsor Tab in Sponsor Reporting, once you receive the *Reporting Successful* message. You should do a print screen of the confirmation screen to serve as your receipt that the reporting process was completed successfully.

If there were any problems, the results screen will identify the problem. The possible problems you could encounter at this step are uploading a file created by a version of the Document System older than DS 1.42.0000, or uploading something other than the 2023TRANSMIT.TXT file produced by the Sponsor Reporting Utility. If you have any questions about an error message you receive, please contact DATAIR Customer Support for assistance.

You may then return to the Sponsor Reporting Menu and either upload additional Sponsor Reporting files or print a plan listing report. You can return to the Sponsor Reporting website at a later time to report additional plans or print reports

Once you have completed your Sponsor Reporting, Press the *Logout* link in the upper right corner of the page, or close the browser window.

1.11 What DATAIR Returns to My Firm

Once data has been received from all DATAIR Document System clients, we will process the data to determine if any letters are required to be sent to your adopting employers. If it is determined that any letters are required, we will email you courtesy copies of the letters and mail the letters directly to the adopting employers on our letterhead, but with your contact information listed for any questions.

After the Sponsor Reporting process is complete, you will be billed for all active plans with an effective date on or before 01/01/2024, reported by your firm. Please expect to see this reflected on your January 2024 or February 2024 invoice.

1.12 Additional Instructions for Word-for-Word Adopters

Word-for-Word Adopter is the term under IRS Revenue Procedure 2017-41 for a firm that has reregistered the documents in their own name. IRS Revenue Procedure 2017-41 requires that Word-for-Word Adopters maintain a current list of all employers who have adopted and maintain plans

they sponsor and be able to produce it upon demand by the IRS. Additionally, they are required to notify each employer who has adopted a plan of changes made to the document, or of amendments required. The Sponsor Reporting process allows you, as a Word-for-Word Adopter, to comply with the above requirements.

Remember, you are still required to report to DATAIR, even if you have no plans under DATAIR's sponsorship. By reporting to DATAIR, you will be confirming that you have no plans under DATAIR's sponsorship. **Thus, you will run the Sponsor Reporting utility twice: Once with DATAIR as the sponsor to verify you have no plans with DATAIR listed as the sponsor, and once as a Word-for-Word Adopter, with your firm as the sponsor to generate a list of your active plans.**

Word-for-Word Adopters will run the Sponsor Reporting Utility, essentially following the above instructions with the following changes:

After starting the Sponsor Reporting Utility, and clicking <Next> to pass the opening screen. On the Sponsor Information screen, select your firm as the document sponsor. Confirm your company name, address, phone, and contact information. Any fields with missing required information will be highlighted in red. Then, as you complete the process, you will see additional options, available for Word-for-Word Adopters.
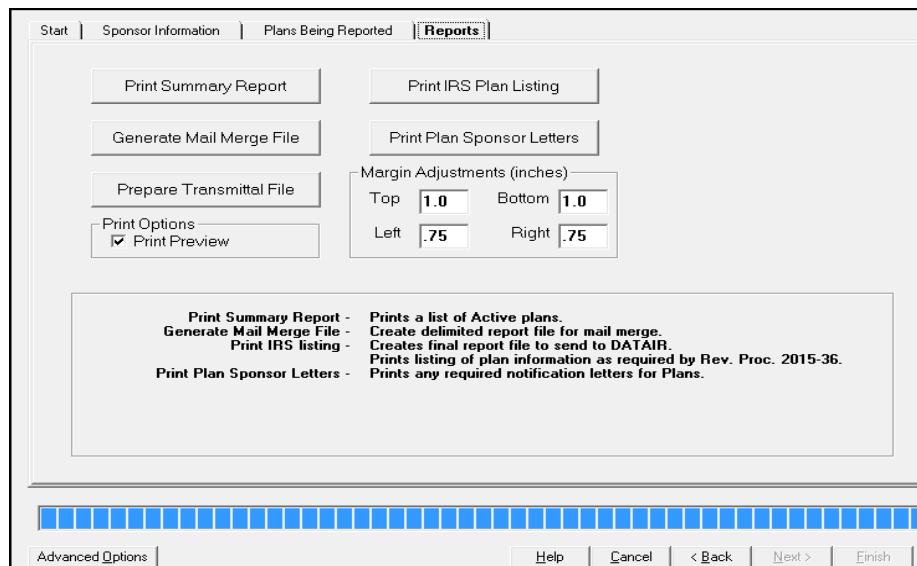
The Word-for-Word Adopters' reports are:
➢ IRS Plan Listing - a hard copy list of active plans sorted by plan type suitable for the IRS.
➢ Plan Sponsor Letters - generates sample letters to comply with the recordkeeping and notification requirements under IRS Revenue Procedure 2017-41.

Appendix - Frequently Asked Questions About Sponsor Reporting

1) **I did not receive an email confirmation; how do I know if my plans were reported?**

   If you did not receive an email verification, you should first verify if the Sponsor Reporting file was successfully transmitted by selecting option 4 - *View Report of plans reported for 20XX (Current Reporting Period)* under Step 1 on the DATAIR Sponsor Reporting website (datair.com/SR). A listing will verify that the plans were received. If the plans were transmitted successfully, you should go back to the Sponsor Information Tab of the Sponsor Reporting Utility under the Activities section of the document system and verify the email address as well as check your spam and junk folders.

2) **I have plans on multiple computers with different plans. How does the Sponsor Reporting Utility handle this?**

   Run the Sponsor Reporting Utility on each machine and upload each file to the Sponsor Reporting website, selecting option 2 - *Upload Sponsor Reporting Data File - **New**/**Append** Additional Records/**Update** Existing Records* under Step 1 for each additional filing. This will create a cumulative list and reporting of all your plans.

   Don't forget to view the list of reported plans while on the Sponsor Reporting website to verify the cumulative list is correct by selecting option 4 - *View Report of plans reported for 20XX (Current Reporting Period)* under Step 1.

3) **I am a telecommuter site. Do I need to report my plans?**

   Yes, all licensed sites must report their plans. If all of the plans are being reported from the main site, then the telecommuter should select option 1 - *I have no DATAIR-sponsored IRS Pre-Approved Plans to Report* under Step 1.

4) **Is there an easy way to sort the plan list for reviewing?**

   Yes, the plan list can be sorted by clicking on any of the headers under the *Plans to Be Reported* tab. Clicking once will sort in Ascending to Descending order, clicking again will reverse the order. The Plan Summary Report will print the plans in the sorted order.

5) **How do I know which plans need correction?**

   The plan with missing information will be highlighted in grey. The specific item needing corrected will be highlighted in red. You can print a plan list in order to make correction.

6) **To make corrections, do I have to leave Sponsor Reporting?**

   No, you can have both the Document System and Sponsor Reporting running at the same time. You can switch between them to make corrections, and use the *Refresh* button on the Sponsor Reporting Utility to re-load the corrected data.

7) **Do I need to report a plan that is no longer on a DATAIR document or has terminated?**

   Yes, plans that have become inactive in the last three (3) years need to be reported. Make sure you have updated your Plan Info and Document Info Tabs with the correct status and inactive date.

8) I transmitted my reporting information, and then found some more plans. What do I do?

You can re-run the Sponsor Reporting Utility to create a new reporting file to correct a previous filing. When you upload the new reporting file on the Sponsor Reporting website, you have the option of <u>replacing (select option 3)</u> or <u>appending (select option 2)</u> your previous filing.

9) Do I need to report my volume submitter plans?

Yes, all plan types need to be reported

10) Do I need to report my 403(b) plans?

Yes, but only the 403(b) plans that are PPA Version 3. Prior versions 1 & 2 as well as the IRS model are not the IRS pre-approved document and do not need to be reported.

11) I am a Word-for-Word Adopter. Do I need to report my plans?

No, as a Word-for-Word Adopter, you are required to keep all of the plan information on file and available for the IRS per Revenue Procedure 2017-41. You may still use Sponsor Reporting to prepare a list of all your plans and verify that you are in compliance. If ALL of the plans being reported are Word-for-Word plans, select option 1 - *I have no DATAIR-sponsored IRS Pre-Approved Plans to Report* on the Sponsor Reporting website.

Note, you should still submit the Plan Provision Survey portion of Sponsor Reporting to include your client's plan options for any future document redesigns.

12) I am a Word-for-Word Adopter and submitted my plans. Will I be charged for those plans?

No, if any plans are submitted as Word-for-Word, they will not be included in the fee. As a Word-for-Word Adopter, you are required to keep all of the plan information on file and available for the IRS per Revenue Procedure 2017-41. You may still use Sponsor Reporting to prepare a list of all your plans and verify that you are in compliance.

13) Do I need to provide my plan data for the Plan Provision Survey?

No, this is entirely optional. However, this information is used to enhance future documents and choices, determine where to consolidate plan types & options, re-draft sections, or eliminate options & features, based on the provisions that exist within your clients' plans**.** If you wish to opt out of the Plan Provision Survey, you may do this by removing the checkmark for *Include Plan Provision Survey* option under *Advance Options* in the Sponsor Reporting Utility.

If we do not receive a transmittal from your firm with the Plan Provision Survey, the options that are important to your clients might not appear in future document versions, simply because we are unaware of how many plans select that option.

14) Does the Plan Provision Survey include any confidential or client information?

No, there is no plan or sponsor specific information reported. **ONLY** the **checkbox** selections will be extracted and transmitted during this plan provision survey. We will NOT collect information from any text fields. For example, we will receive the indicator that the plan has semi-annual entry dates, but we will not know that the first entry date is January 1.

15) On the report, I noticed that one of my plans is showing as not registered, what should I do?

The plan needs to be registered if DATAIR is the document sponsor or it may lose reliance on our opinion and advisory letter. The plan still needs to be reported, but should immediately be registered.

16) When I go to the website, it tells me that Sponsor Reporting is closed. How do I report?
Please contact DATAIR Customer Support and manually submit the transmit file that is created. You may be assessed a late fee, but you still need to report.

17) It's past the deadline, and I just realized I didn't report. Should I still report?
Absolutely! You may be assessed a late fee, but you still need to report. If a plan is not reported to us, it does not have reliance on our opinion and advisory letters, and may be treated by the IRS as an Individually Designed document or lead to the plan's disqualification. Please contact DATAIR Customer Support to let us know you are sending it after the deadline.