



1201 F Street NW, Suite 200
Washington, DC 20004

May 14, 2019

The Honorable Steven T. Mnuchin
Secretary of the Treasury
c/o Ms. Laurie Brimmer
Internal Revenue Service (IRS)
1111 Constitution Ave. NW, Rm. 6526
Washington, DC 20224

Dear Mr. Secretary:

RE: Comments on Notice on "Proposed Collection; Comment Request for the Annual Return/Report of Employee Benefit Plan," 84 *Fed. Reg.* 20202 (May 8, 2019)

The National Federation of Independent Business submits these comments in response to the referenced IRS Notice on Form 5500-EZ, the Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan. NFIB concurs in the proposal to give Form 5500-EZ filers the option to file on paper or electronically.

NFIB is an incorporated nonprofit association with about 300,000 small and independent business members across America. NFIB protects and advances the ability of Americans to own, operate, and grow their businesses and, in particular, ensures that the governments of the United States and the fifty states hear the voice of small business as they formulate public policies. Small businesses form a significant portion of the IRS-estimated 250,000 filers of Form 5500-EZ.

Currently, employers or plan administrators ("filers") who have an obligation to file Form 5500-EZ can satisfy that obligation by filing the form on paper. Some of those filers are eligible to satisfy that obligation instead by answering a subset of questions on Form 5500-SF and then filing that Form 5500-SF electronically through the web-based Employee Retirement Income Security Act Filing Acceptance System II (EFAST2). Under the IRS Notice, the option for some to file electronically a subset-only Form 5500-SF would go away and instead all filers would gain the option to file Form 5500-EZ electronically through EFAST2. Thus, under the IRS Notice, all filers filing with respect to A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan would file the same form and could choose whether to file it on paper or electronically -- a proposal yielding less complexity and more choice.

While the IRS Notice is but a small step in reducing the administrative burden IRS regulation imposes on small businesses, it is a step in the right direction.

Sincerely,

A handwritten signature in dark ink, appearing to read "David S. Addington".

David S. Addington

Senior Vice President and General Counsel