

2023 Instructions for Schedule D (Form 5500) DFE / Participating Plan Information

General Instructions

Purpose of Schedule

When the Form 5500 is filed for a plan or Direct Filing Entity (DFE) that invested or participated in any master trust investment accounts (MTIAs), 103-12 Investment Entities (103-12 IEs), common/collective trusts (CCTs), and/or pooled separate accounts (PSAs), Part I provides information about these entities. When the Form 5500 is filed for a DFE, Part II provides information about plans participating in the DFE.

Who Must File

Employee Benefit Plans: Schedule D (Form 5500) must be attached to a Form 5500 filed for an employee benefit plan that participated or invested in one or more CCTs, PSAs, MTIAs, or 103-12 IEs at any time during the plan year.

Direct Filing Entities: Schedule D (Form 5500) must be attached to a Form 5500 filed for a CCT, PSA, MTIA, 103-12 IE, or Group Insurance Arrangement (GIA), as a Direct Filing Entity (i.e., when a “DFE” is checked on Part I, line A, of the Form 5500). Schedule D (Form 5500) must be attached to a Form 5500 filed for a DFE that is a DCG, with Part I completed, only if the DCG invested in 103-12 IEs, CCTs or PSAs filing as DFEs.

For more information, see instructions for *Direct Filing Entity (DFE) Filing Requirements*.



DCGs and multiple-employer pension plans that are pooled employer plans cannot participate in an MTIA.

Check the Schedule D box on the Form 5500 (Part II, line 10b(5)) if a Schedule D is attached to the Form 5500. Complete as many repeating entries as necessary to report the required information.

Specific Instructions

Lines A, B, C, and D. The information must be the same as reported in Part II of the Form 5500 to which this Schedule D is attached.

Do not use a social security number in line D in lieu of an EIN. The Schedule D and its attachments are open to public inspection, and the contents are public information and are subject to publication on the Internet. Because of privacy concerns, the inclusion of a social security number or any portion thereof on this Schedule D or any of its attachments may result in the rejection of the filing.

You can apply for an EIN from the IRS online, by fax, or by mail depending on how soon you need to use the EIN. For more information, see *Section 3: Electronic Filing Requirement* under *General Instructions to Form 5500*. The EBSA does not issue EINs.

Part I – Information on Interests in MTIAs, CCTs, PSAs, and 103-12 IEs (To Be Completed by Plans and DFEs)

Complete as many repeating entries as necessary to enter the information specified below for all MTIAs, CCTs, PSAs, and 103-12 IEs in which the plan or DFE filing the Form 5500 participated at any time during the plan or DFE year.

Complete a separate item (elements (a) through (e)) for each MTIA, CCT, PSA, or 103-12 IE.

Element (a). Enter the name of the MTIA, CCT, PSA, or 103-12 IE in which the plan or DFE filing the Form 5500 participated at any time during the plan or DFE year.

Element (b). Enter the name of the sponsor of the MTIA, CCT, PSA, or 103-12 IE named in element (a).

Element (c). Enter the nine-digit employer identification number (EIN) and three-digit plan/entity number (PN) for each MTIA, CCT, PSA, or 103-12 IE named in element (a). This **must** be the same DFE EIN/PN as reported on lines 2b and 1b of the Form 5500 filed for the DFE. If a Form 5500 was **not** filed for a CCT or PSA named in element (a), enter the EIN for the CCT or PSA and enter 000 for the PN. Do not use a social security number or any portion thereof in lieu of an EIN. The Schedule D and its attachments are open to public inspection, and the contents are public information and are subject to publication on the Internet. Because of privacy concerns, the inclusion of a social security number or any portion thereof on this Schedule D or any of its attachments may result in the rejection of the filing.

Element (d). Enter an M, C, P, or E, as appropriate, (see table below) to identify the type of entity (MTIA, CCT, PSA, or 103-12 IE).

Type of entity ▼	Enter in (d) ▼
MTIA	M
CCT	C
PSA	P
103-12 IE	E

Element (e). Enter the dollar value of the plan’s or DFE’s interest as of the end of the year. If the plan or DFE for which this Schedule D is filed had no interest in the MTIA, CCT, PSA, or 103-12 IE listed at the end of the year, enter “0”.

Example for Part I: If a plan participates in an MTIA, the MTIA is named in element (a); the MTIA’s sponsor is named in element (b); the MTIA’s EIN and PN are entered in element (c) (such as: 12-3456789-001); an “M” is entered in element (d); and the dollar value of the plan’s interest in the MTIA as of the end of plan year is entered in element (e).

If the plan also participates in a CCT for which a Form 5500 was **not** filed, the CCT is named in another element (a); the name of the CCT sponsor is entered in element (b); the EIN for the CCT, followed by 000 is entered in element (c) (such as: 99-8765432-000); a “C” is entered in element (d); and the dollar value of the plan’s interest in the CCT is entered in element (e).

If the plan also participates in a PSA for which a Form 5500 **was** filed, the PSA is named in a third element (a); the name of the PSA sponsor is entered in element (b); the PSA’s EIN and PN is entered in element (c) (such as: 98-7655555-001); a “P” is entered in element (d); and the dollar value of the plan’s interest in the PSA is entered in element (e).

Part II – Information on Participating Plans (To Be Completed Only by DFEs, Except DCGs)

Complete as many repeating entries as necessary to enter the information specified below for all plans that invested or participated in the DFE at any time during the DFE year.

Note. DCGs are not required to complete Part II. A DCG's participating plan information must be reported on Schedule DCG. See Schedule DCG and related instructions.

Complete a separate item (elements **(a)** through **(c)**) for each plan.

Element (a). Enter the name of each plan that invested or participated in the DFE at any time during the DFE year. GIAs need not complete element **(a)**.

Element (b). Enter the name of the sponsor of each and every plan investing or participating in the DFE.

Element (c). Enter the nine-digit EIN and three-digit PN for each plan named in element **(a)**. This is the EIN and PN entered on lines 2b and 1b of the plan's Form 5500 or Form 5500-SF. GIAs should enter the EIN of the sponsor listed in element **(b)**. Do not use a social security number in lieu of an EIN. The Schedule D and its attachments are open to public inspection, and the contents are public information and are subject to publication on the Internet. Because of privacy concerns, the inclusion of a social security number or any portion thereof on this Schedule D or any of its attachments may result in the rejection of the filing.