**Justification for Nonmaterial/Nonsubstantive Change**

The Department is submitting the current, 2019 version, of the Form 5500, Annual Return/Report of Employee Benefit Plan, and instructions as a no material/non-substantive change request under OMB Control Number 1210-0110, which currently is scheduled to expire on November 30, 2021. The Department is not making any program changes to the forms and instructions for 2019.

This no material/non-substantive change request aligns OMB Control Number 1210-0110 with the revisions previously submitted by the Pension Benefit Guaranty Corporation (approved under OMB Control Number 1212-0057). It also parallels no material/non-substantive change requests submitted by the Internal Revenue Service (OMB Control Number 1545-1610) and Pension Benefit Guaranty Corporation (OMB Control Number 1212-0057) now.

Specifically, the forms and instructions have been updated to reflect the new form year (2019). As noted in the “Changes to Note” section on the first page of the instructions, revisions include updates to the (1) Schedule H Part III Accountant’s Opinion to conform with language in the clarified generally accepted audit standards, (2) Schedule SB Mortality Tables to eliminate mortality options that are not available after 2018; (3) PBGC reporting requirements on Schedule R resulting from unpaid minimum required contributions (only PBGC-insured single-employer plans are required to provide this information), and (4) inflation adjustments to administrative penalties required by the Federal Civil Penalties Inflation Adjustment Act of 2015.

The Department estimates that these changes will not result in any changes to the number of filings or burden estimates for the information collection.

Additionally, the Department is deleting two legacy information collections in this ICR, “Multiple Employer Welfare Arrangements Revisions of Form 5500” and “CSEC Multiple Employer Plan Revision” because the content of the collections themselves have been included in the “Annual Information Return/Report of Employee Benefit Plan” information collection for a number of years and the burden for these information collections has been double-counted. This change reduces the total burden attributed to 1210-0110 by 5,882 responses, 2,688 hours, and $229,050. This change more accurately reflects the information collected under 1210-0110 and the burden imposed on the public.