**Justification for No material/Nonsubstantive Change**

The Department is submitting a no material/non-substantive change request for the Annual Return/Report of Employee Benefit Plan (Form 5500) (OMB Control Number 1210-0110, which currently is scheduled to expire on November 30, 2021). As further discussed below, the Department is not making any program changes to the forms and instructions at this time.

The Form 5500 and 5500-SF are joint forms sponsored by the Department of Labor (DOL), Internal Revenue Service (IRS) and the Pension Benefit Guarantee Corporation (PBGC) to collect information regarding pension and welfare plans. Employers may file the Form 5500 or 5500-SF electronically through the government EFAST website or through third-party software, such as Intuit.

To help provide evidence in criminal trials, government investigators have requested the IP addresses of filers from select Form 5500 submissions. Currently, IP addresses of Form 5500/5500-SF filers that complete and submit their forms directly through the EFAST website are contained in temporary web log files that are destroyed long before investigators need and request them.

In order to retain the IP addresses to respond to investigators requests, the Department is planning to store the IP address with the entire Form 5500/5500-SF submission and retain them in accordance with the NARA-approved records schedule. The Department will update its privacy statement to notify filers that it is automatically collecting and retaining IP addresses.

The Department notes that this change only will affect approximately 80,000 Form 5500/5500-SF filings that are completed and submitted directly through the EFAST website (10 percent of all submissions). Because the IP addresses already are collected through use of the EFAST website, this change is non-material and will not affect the hour or cost burden associated with the annual information collection.