## **PUBLIC SUBMISSION**

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**Docket:** EBSA-2021-0006

PROPOSED IMPLEMENTATION OF SECURE ACT REVISIONS TO FORM 5500

EMPLOYEE BENEFIT PLAN REPORTS

**Comment On:** EBSA-2021-0006-0002 Annual Information Return/Reports

## **Submitter Information**

**Organization:** Tyler ER Operations, LLC

## **General Comment**

As a sponsor of a small retirement plan, I strongly support changing the CPA audit requirement so that it is based upon 100 participants with an account balance instead of 100 total participants including active employees who choose not to participate. The cost and work associated with the CPA audit is burdensome and discourages employers from offering retirement plans.