5500 Frequently Asked Questions

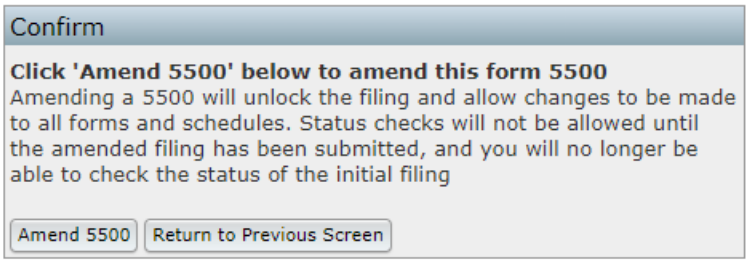
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Q1: Amending a Filing. Top

Once a filing has been signed and submitted to the DOL, you will have the option to "Amend Filing" next to the Acceptance Status of the Plan. Note that you will not have the option to amend if the filing has been Rejected (this means the DOL has never acknowledged your attempt to send the filing and it must be re-sent). If you click the option to "Amend Filing," a screen to confirm your selection will appear with following warning:



Once you have clicked on "Amend 5500", the filing will be unlocked and you will be able to make any necessary changes.

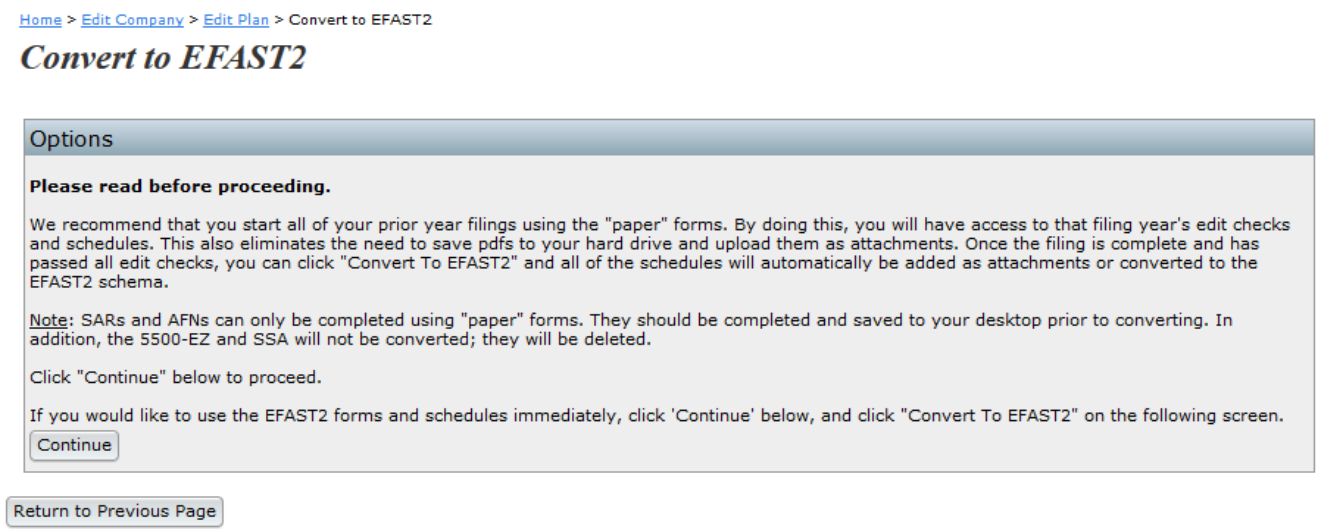
If the filing was not submitted to the DOL originally through ftwilliam.com, you will prepare the filing as if you were preparing a new filing, but you will want to ensure you select the "Amended Return/Report" box on the Form 5500 and make any necessary changes to the filing. After running your edit checks, adding any attachments that are needed and adding your signer to the filing under "Work with Signers/Portal Users," you will lock the filing and invite your client to sign. If you have the original DOL ACKID for the filing, prior to inviting your client to sign, you may provide ftwilliam.com with the ACKID and we will insert the ACKID into the schema of the filing so the amended filing will replace the original filing on the DOL's website. If you do not have the original ACKID this will not cause issues, there will just be two records for this filing on the DOL's website.

Q2: Prior Year Filings. Top

Prior year filings generally must be completed using the EFAST2 system on or after January 1, 2010. This means that you will use the most current year's Form 5500 for years prior to 2009. For the 2022 return/reports, the prior year filings, including 2009-2019, must be placed on the 2022 Forms, with the exception of the Schedule MB, R and SB. These three schedules will remain on that year's Schedule MB, R and SB. Once the 2009-2019 filing(s) is locked, the Schedule MB, R and/or SB will be 'attached' as a .pdf for you using the 'Other Attachment' type (similar to how 2008 and prior work). The 2020 - Current Year Forms will be filed on the respective year's forms. This is a recent change to the active forms available available so please refer to the EFAST2 FAQs Q4a for more information.

To access a prior year filing, select the applicable year on the "Edit/Print Menu" screen and click "Go."

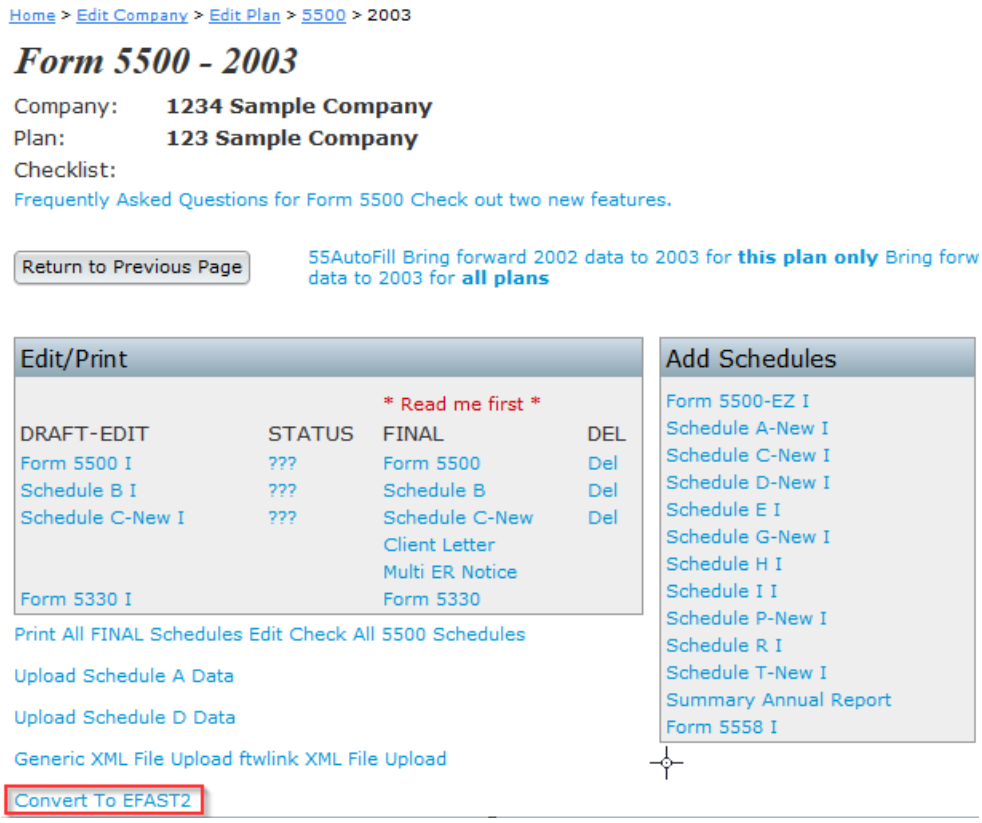
If no data has been entered for that plan year and the year is 2002-2008, you will be shown the screen below indicating you are being taken to the "paper" forms; click Continue. The option to convert the filing to EFAST2 software will appear on the next screen. Once you click on "Convert to EFAST2," the filing will be placed on the most current year's Form 5500. **Note:** You do not have to convert the 2009-2019 filings as they will already be on the 2022 Forms with the exception of the Schedule MB, R and SB.



We recommend first completing the prior year information on paper for several reasons. If you would like to complete the prior schedules that are not electronically filed (Schedules B, E, R, P, T, MB, and SB) using the ftwilliam.com software you must use the "paper" version of our software. Using the "paper" method will allow you to view the form and instructions that were actually filed that year. In addition, the SAR and AFN (if you want to re-create these as well) can only be used on the "paper" version of the software. Once you are ready, you can convert the filing to electronic (EFAST2) and the schedules you complete will be added to the filing as an attachment at that time.

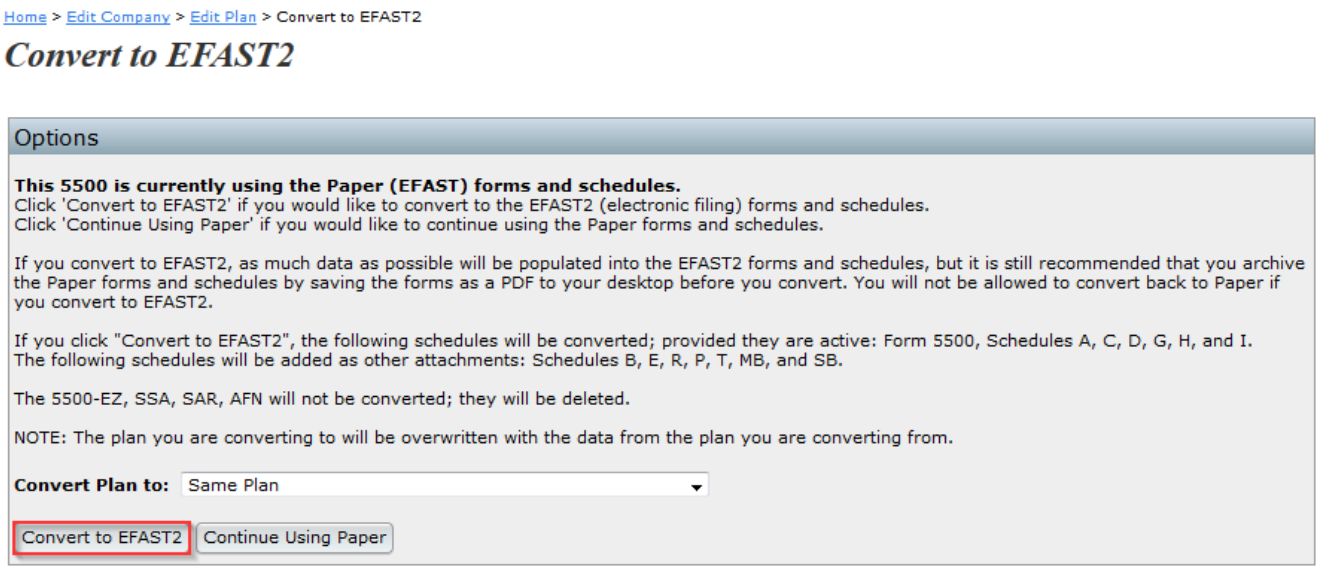
If you select a plan year prior to 2002, you will be taken to the EFAST2 software immediately and do not have the option to complete forms on paper first.

If data has been entered for a prior plan year with the paper forms, you will be taken to the paper forms but will have the option to "Convert to EFAST2" in the lower left-hand corner of the "Form 5500 - Year" page. The link is enclosed with a red box below.



If you click on "Convert to EFAST2," you will be taken to the "Convert to EFAST2" page shown below.

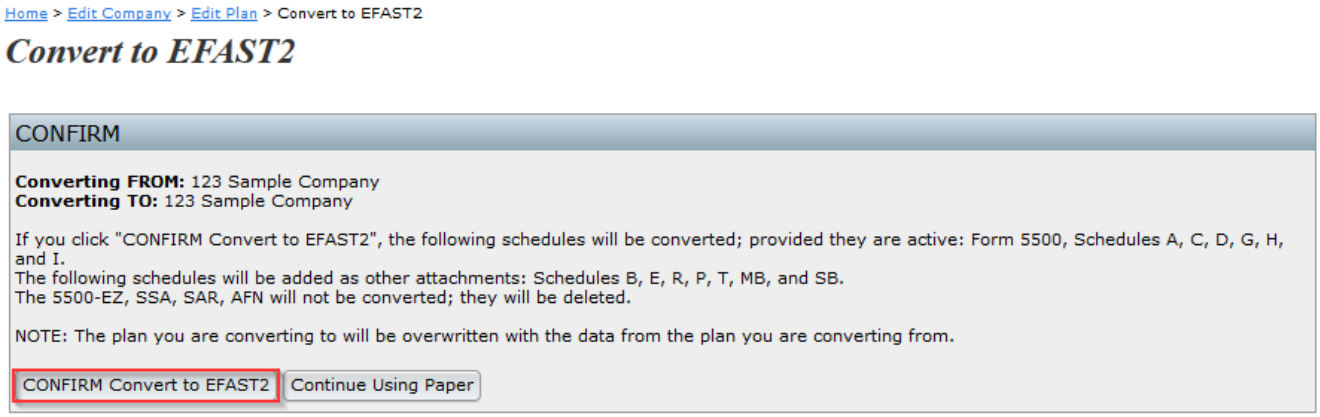
As this page indicates, only some schedules can be converted to EFAST2 and electronically filed. Other schedules must be sent as an attachment using the prior year forms. See Q&A #4 from the DOL's EFAST2 FAQs for more information. Schedules that were added on the paper filing that cannot be converted to EFAST2 will automatically be added to the electronic filing as an attachment.



It is still possible that some data will be lost in the transition to electronic filing, so we highly recommend that you either save the paper schedules to your desktop or you may convert the filing to an electronic filing for another plan that is set

up for this company. In order to do this, you would likely set up a "dummy/electronic" plan for the same company before converting. That plan will then appear in the drop-down list. You can convert the filing to the "dummy/electronic" plan and you can then keep the paper filing with the current plan.

Once you have the plan selected and are ready to convert to electronic filing, click on "Convert to EFAST2." You will be asked to confirm that you want to convert to electronic forms. Click "CONFIRM Convert to EFAST2" to proceed, shown below.



You will then be taken to the electronic forms you just converted. You can proceed to review the forms, lock the filing when it is complete, set up a portal user/signer and invite your client to sign the prior year return as you would for any other electronic filing.

Q2a: Amending a Prior Year 5500-SF for a One-Participant or Foreign Plan.Top

If the one-participant or foreign plan was submitted via ftwilliam.com in 2020 using the Form 5500-SF, then follow the steps described above in Q1. However, if the one-participant or foreign plan was submitted via ftwilliam.com in 2018 or prior using the Form 5500-SF, then click on "Amend Filing" next to the Acceptance Status of the Plan.

Once you have clicked on "Amend 5500", the filing will be unlocked and you will be able to make the switch to the Form 5500-EZ, which will be placed on the 2022 version for E-Filing.

If the filing was not submitted to the DOL originally through ftwilliam.com, you will prepare the filing as if you were preparing a new filing, but you will want to ensure you select the "an amended return" box on the Form 5500-EZ and make any necessary changes to the filing. After running your edit checks, adding any attachments that are needed and adding your signer to the filing under "Work with Signers/Portal Users," you will lock the filing and invite your client to sign. If you have the original DOL ACKID for the filing, prior to inviting your client to sign, you may provide ftwilliam.com with the ACKID and we will insert the ACKID into the schema of the filing so the amended filing will replace the original filing on the DOL's website. If you do not have the original ACKID this will not cause issues, there will just be two records for this filing on the DOL's website.

Please refer to the EFAST2 FAQs Q4b for more information.

Q2b: Amending a Prior Year 5500-EZ for a One-Participant or Foreign Plan.Top

If the one-participant or foreign plan was originally prepared via ftwilliam.com in 2020 or prior using the Form 5500-EZ,

then you can go back to the prior year to continue to use that form year's version and make any necessary changes to file on paper with the IRS.

If you wish to e-file instead, delete the active Form 5500-EZ and re-add to place the amended filing on the 2023 Form 5500-EZ.
Please refer to the EFAST2 FAQs Q4b for more information.

Q3: Notices from IRS (CP 403 and CP 406 Notices) - Delinquency NoticesTop

The IRS has issued general information for you, or your client, if you receive a CP 403 and/or a CP 406 Notice. Click here to find out more.

Q4: 5500 Filing Due DateTop

Your initial filing deadline is the end of the seventh month after the close of the plan year (e.g. 12/31 plan year end = 7/31 filing deadline). Filers may request a two-and-a-half month extension by filing Form 5558 (e.g. 12/31 plan year end on extension = 10/15 filing deadline). The IRS grants an automatic extension when Form 5558 is filed. No extensions are granted beyond the Form 5558 extended filing deadline.

Plan Year End	Due Date (7 months after PYE)	Due Date w/5558 (9 1/2 months after PYE)
January 31	August 31	November 15
February 28	September 30	December 15
March 31	October 31	January 15
April 30	November 30	February 15
May 31	December 31	March 15
June 30	January 31	April 15
July 31	February 28	May 15
August 31	March 31	June 15
September 30	April 30	July 15
October 31	May 31	August 15
November 30	June 30	September 15
December 31	July 31	October 15

Note: The technical extension date will always reflect the 15th day of the month. The actual extension date may be different from the technical extension date if the technical extension date falls on a holiday or a weekend. As a result, ftwilliam.com will prepopulate the technical extension dates. ftwilliam.com will allow that date to be overridden if you feel that it is necessary to reflect the actual extension date; however, a warning will trigger.

Q5: What is 55AutofillTop

55Autofill is a technology that allows you to enter the Plan Sponsor's Employer Identification Number (EIN) to import prior year Form 5500/SF filing data from the Department of Labor (DOL) database. By entering the EIN, we find 5500

information for all plans that were filed under the same EIN for a given year to pull into the software. The 55AutoFill feature will allow you to bring in up to three years of data, one year at a time.

Where does the information come from that is used for 55Autofill

The information that appears in your forms and schedules after adding a company and plan is retrieved from the DOL database of Form 5500 filings.

Does 55Autofill only work if we were a customer in the previous year?

It does not matter if you used our software in a previous year. As long as you filed a return in a previous year, you should be able to retrieve the information.

I know we filed a return last year, why isn't my information showing up when I use 55Autofill?

We do not obtain data from the IRS regarding the Form 5500-EZ filings; therefore, if you filed a 5500-EZ, the 55AutoFill will not find your prior year filings. If you did not file a Form 5500-EZ and your information still does not appear, it could be that we have not received your information from the DOL yet. We receive monthly updates, but we always provide three years' worth of 5500 data in case your most recent filing does not appear.

If I used ftwilliam.com last year will my data automatically carry forward to the new year or do I have to use 55Autofill again?

If you used our software last year, you do not need to use 55AutoFill again. The prior year data will roll forward once you click on "Bring forward 20XX to 20XX for **this plan only** on the 5500 Module screen." Please see Add Forms and Schedules, for further information.

Q6: What is the EIN look-up? Top

The EIN look-up is a convenient tool that allows you to search for the EIN of a Company in the event that you do not have it in front of you. You can enter the first part of the Company Name and the State the Company is located in and the system will list EINs that match the search.

Q7: How do I use the upload features (Form 8955 - SSA, A, SB etc.)? Top

If you would like to use one of our upload features located on the Form 5500 generation page, you must first click on the "Upload and Download Center" link provided underneath the "5500 - Year" box and download the sample spreadsheets we have supplied you (the sample spreadsheets for the Form 8955 - SSA uploads are found within the "8955 - SSA" box by clicking on "Upload"). Once you have made sure that your data is set up the same way as our sample and you have saved the file in .csv or .XML format, you then may begin uploading your data. To upload the file, click on "browse" and search for your saved file. Once selected, you may then click on "Submit" and all of your data will be uploaded into your forms/schedules. Please see Upload and Download Center in the 5500 User Guide, for more information or call 800.596.0714 for further assistance.

Q8: I uploaded information into my schedules, but there were mistakes. How do I clear out the schedules without having to do them one by one? Top

First, you must make any corrections to the spreadsheet and then save your changes. By uploading the corrected spreadsheet, it will replace all of the existing data so that you do not have to delete each schedule at a time.

Q9a: The actuary sent me a signed Schedule MB/SB. Do I only need to attach this to the filing, or do I also need to complete a Schedule MB/SB? Top

The DOL requires that a completed Schedule MB/SB be submitted along with the manually signed Schedule MB/SB. You will need to click on Schedule MB or Schedule SB within the "Add Schedules" box of the "Form 5500 - Year" screen to add the schedule to the filing. If the actuary provided you with an XML file of the schedule, you will be able to go to the "Upload/Download Center," click on "Upload XML," check the "Schedule MB" or "Schedule SB" box, browse for the file and click "Submit." Once you return to the "Form 5500 - Year" screen, the Schedule MB or SB in the "Draft - Edit" column will be updated with your data. If the actuary has not provided you with an XML file, you will need to manually input the data from the signed Schedule MB/SB onto the draft Schedule MB/SB that is added from the "Add Schedules" box. **Note:** When you view all Final forms/schedules and attachments, you will see the signed Schedule MB/SB you have attached, as well as the Schedule MB/SB you completed via upload or by manually inputting your data.

Q9b: The actuary sent me a signed Schedule MB/SB for the Form 5500-EZ. Do I only need to attach this to the filing, or do I also need to complete a Schedule MB/SB? Top

The 2022 Instructions for the Form 5500-EZ under What To File state that you should not e-file the Schedule MB/SB. The Schedule MB/SB should be printed off for your records. If the Schedule MB/SB has been completed using the ftwilliam.com software, it will be masked when e-filed using the Form 5500-EZ. See above for questions on attaching the signed copy to the Form 5500 or Form 5500-SF.

Q10: How do I edit check my 5500 forms and schedules?Top

In the "5500 - Year" box there are three columns: "Draft/Edit," "Status" and "Final." The middle column called "Status" is where you do your edit checking. Each time you update your form, three question marks will appear next to the form in the "Status" column. If you click on the question marks, the system will tell you of any errors on the forms and will display an "OK" or "NOT-OK" next to the corresponding form or schedule. Once you have made corrections in the "Draft/Edit" version of the form, you will want to redo the edit checks by clicking on the three question marks, or run all edit checks by clicking on "Edit Check All 5500 Schedules" found on the "Form 5500 - Year" screen below the "5500 - Year" box.

Q11: I selected a radio button on my form/schedule and I no longer want that option selected. How do I clear my response? Top

Double-clicking on a radio button will remove the selected response.

Q12: I am trying to add a portal user to the filing, but I keep receiving a message that the "Portal Username already exists." The username is not in my list of existing users, why do I keep receiving this message? Top

The portal usernames must be unique system wide, over all ftwilliam.com customers. If you receive the message that the username already exists and the user is not present in your list of existing users, this indicates another customer within ftwilliam.com is already using that username. You will need to alter the username or make it more unique in order to add him/her to the system as a user. We suggest one of the following examples: "JohnDoe123," "DoeJohn," "JDoe123," etc.

Q13: How is my portal user able to reset his/her portal password, or how may I reset his/her password? Top

Your client may reset his/her password by doing the following:

1. Click on "Forgot Password" on the portal log in screen.
2. Enter his/her portal username and his/her email address (the email address the "Invitation Email" was sent to).
3. Click "Continue."
4. Answer his/her challenge questions that he/she initially created upon logging into the Portal for the first time.
5. Click "Continue."
6. Your client will then be sent an email from a "donotreply@ftwilliam.com" address. Your client will need to click on the link contained within the email and he/she will be prompted to enter and confirm a new password.

You may reset your client's password by doing the following:

1. Click on "Work with Signers/Portal Users" from the "Form 5500-Year" screen.
2. Select your signer's name from the drop-down menu.
3. Once your signer's profile is visible, click on "Reset Password" within the "Password" field. **Note:** If you have ftwPortal Pro or ftwPortal Express, you will need to ensure you are on the "User Info" tab in order to see the "Reset Password" option.
4. Clicking on "Reset Password" will send an e-mail to your client from a "donotreply@ftwilliam.com" address. The e-mail will contain a link for your client to follow, to enter and confirm a new password. Once the password has been established, the user will automatically be logged into the portal. This process bypassed the security questions/responses.

Q14: My portal user is saying that he/she is not seeing the "E-Sign 5500" option in the portal to submit the filing to the DOL. What do I need to do to ensure he/she sees this option? Top

You will need to ensure one of two things: that the filing is locked and that your portal user is set up to be "Signing As: Administrator/Sponsor or Admin Only" (if the filing only has one signer); "Signing As: Administrator" and "Signing As: Sponsor" (if the filing has two signers); "Signing As: DFE" (5500 only); or "Signing As: Sponsor" (5500-EZ only). If the filing is not locked on the "Edit Status" line of the "Form 5500 - Year" screen, the "E-Sign 5500" option will not appear in

your client's portal. Additionally, if you have not set up your signer to be set up with a "Signing As:" designation under "Work with Signers/Portal Users," your portal user will not see the "E-Sign 5500" option in the portal.

Q15: My client is requesting that I sign on his/her behalf. How do I sign on behalf of my client? Top

You will need to complete a "Local Sign" to sign on behalf of your client by doing the following:

1. Maintain a copy of the E-Signing Authorization signed by your client for your records (a statement signed by your client giving you permission to sign on his/her behalf) (The "E-Signing Authorization" is found within the "Attachments" box on the right-hand side of the "Form 5500 - Year' screen).
2. Manually enter your client's name onto the Form 5500 in the "Plan Administrator Signature" line.
3. Make sure all of your forms/schedules have passed the edit checks and that you have addressed all errors/warnings. You may click on "Edit Check All 5500 Schedules" on the "Form 5500 - Year" screen which will provide you with a list of all the error/warning messages for your forms/schedules.
4. Attach the manually signed copy of Form 5500 to the filing as a PDF. You will need to click on "Attachments" below the draft Form 5500 in the "Draft - Edit" column. You will then need to select the "Manually Signed Form 5500" attachment type, browse for your file and click "Add Attachment."
5. After adding all of the necessary attachments under their respective attachment types, you will need to return to the "Form 5500 - Year" screen.
6. You will need to click on "Lock" on the "Edit Status" line to lock the filing.
7. Click on "Local Sign" on the "Signed Status" line.
8. You will need to select "Preparer on Behalf of Administrator" from the drop-down list as to whom you are signing as.
9. You will need to enter your DOL User ID and PIN. If you do not have your own DOL User ID and PIN, click here to be taken to the DOL's website to obtain credentials.
10. Click on "Sign 5500."
11. You will receive a status from the DOL. You may print this screen or return to the "Form 5500 - Year" screen and click on "Details" on the "Acceptance Status" line to review the status of the filing, the ACKID, etc.

Q16: What do the filing statuses (Accepted, Not Accepted, Rejected) mean? Top

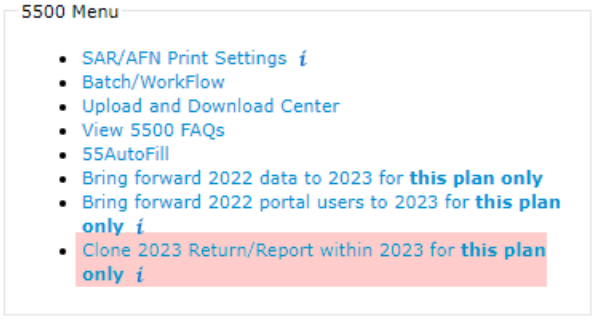
A filing that has been "Accepted," indicates that the DOL has accepted the filing and no further action is required. A filing that is "Not Accepted," indicates that the filing is considered to be timely filed by the DOL (as long as the filing is received on, or prior to, the filing deadline), but in order to correct the edit checks the filing received, the filing will need to be amended by clicking on "Amend Filing." A filing that is "Rejected" indicates that the filing was never received by the DOL and in order to re-submit the filing to the DOL, the issues with the filing will need to be resolved; there is no option to amend a "Rejected Filing."

Q17: How do I complete a Final or Short Year filing when the form has not yet been made available? Top

If completing a filing for a plan that has terminated in the current year (2024 in this example), and the filing needs to be submitted prior to December 31, 2024, the filing will have to be submitted on a 2023 Form 5500, as the DOL does not

allow a 2024 Form 5500 to be filed prior to January 1, 2025.

If the current year's form has already been completed for the plan in question, select the "Clone 2023 Return/Report within 2023 for **this plan only**" link under the "5500 Menu".



The Clone Return/Report feature is a quick way for users to clone a plan, including a clone of the Return/Report, to create Finals or Short Plan Year filings within the same plan year, in addition to adding the Portal User on file for the original Return/Report.

Using the feature will add 'Final [timestamp]' at the end of the Plan Name to distinguish which plan is which.

Note: The 'Final [timestamp]' will not be added to the Plan Name on the Return/Report.

Q18: How do I save my forms and schedules on my computer?Top

If you would like to store a copy of your forms and schedules on your hard drive, you will want to choose the "Final" version of the form in the "5500 - Year" box. Once you have opened the "Final" version, simply click on "File" and select "Save As" and you will be able to choose where you want to save your forms and schedules. Because the final version of your form is a PDF file, you may email your forms and schedules to your clients. If you choose to do this, you must first save the file to your computer and then attach it to an email. Do not use the email icon in Adobe.

Q19: How long will my filings be stored on the ftwilliam.com website?Top

We anticipate that we will retain at least six years of data from the date the filing was e-filed. For example, if you prepare a DFVC filing for 1999 in 2013, we will keep the data on the site until 2019.

Q20: How do I file a late return?Top

When you sign up with us, you will have access to complete filings back to 1988. If you are filing a return that goes back further than that, simply use the most recent Form 5500 and change the plan year beginning and ending dates to reflect the dates of the filing. See Prior Year Filings above for more instructions.

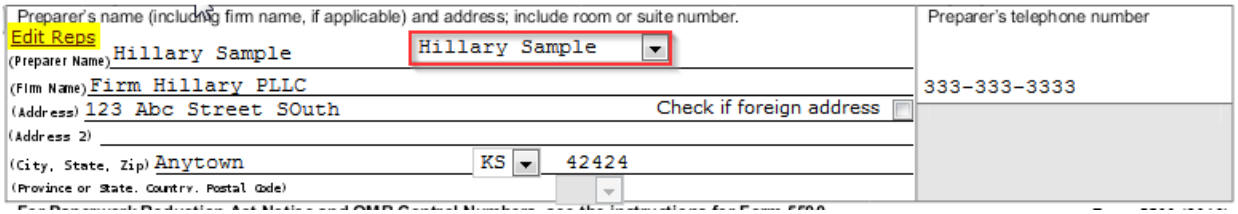
Q21: What are the gray boxes with question marks that appear on my forms and why is there an "I" next to all of my forms and schedules? Top

For your convenience, we provide you with help buttons on all of your forms and schedules. They appear as a gray box ( ) with a question mark inside them. When you click on a gray box, instructions for that particular section or question on the form will appear in a text box on the page. The "I" that you see next to your forms and schedules are links to the DOL instructions. Simply click on the "I" and you may reference the instructions if you have questions.

Q22: How to set up a Default Preparer for the Form 5500, Form 5500-SF or Form 5500-EZ Top

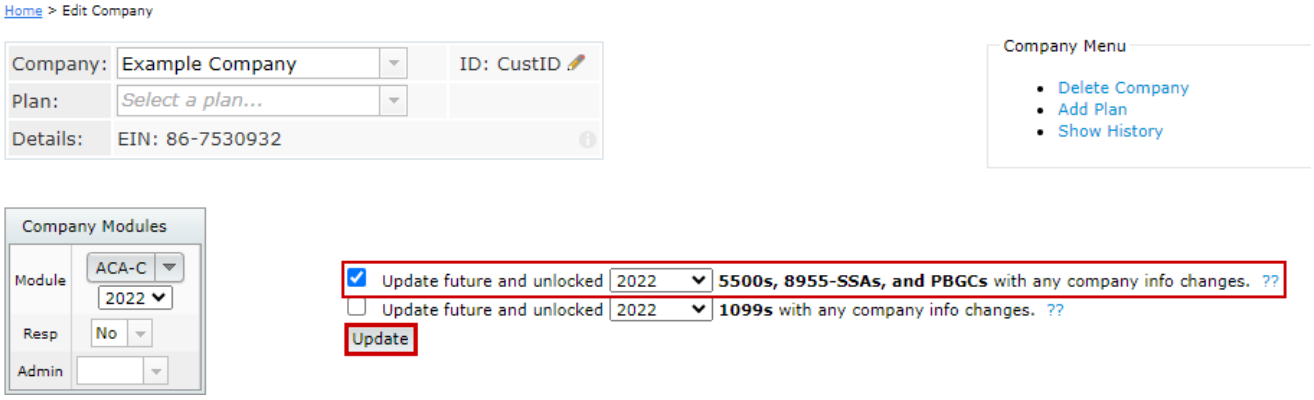
Note: This will no longer be an option as EFAST2 is only supporting two active form years starting 1/1/2022. This is a new change so please refer to the EFAST2 FAQs Q4a for more information.

Starting with the 2012 Forms, an option was added to enter the preparer's information, which is optional. The ftwilliam.com software now allows you to set up a default preparer(s) so that you do not have to continually type in the data manually for each form. Once in the draft Form 5500/SF/EZ, click on 'Edit Reps' (see image below). Next, click on "Add Rep" where you will enter the Rep's First and Last Name. Then, select the new rep from the list and click on "Select Rep". All Reps that have been set up will display in the drop-down list on the Form 5500/SF/EZ; or, you may continue to manually enter the data.



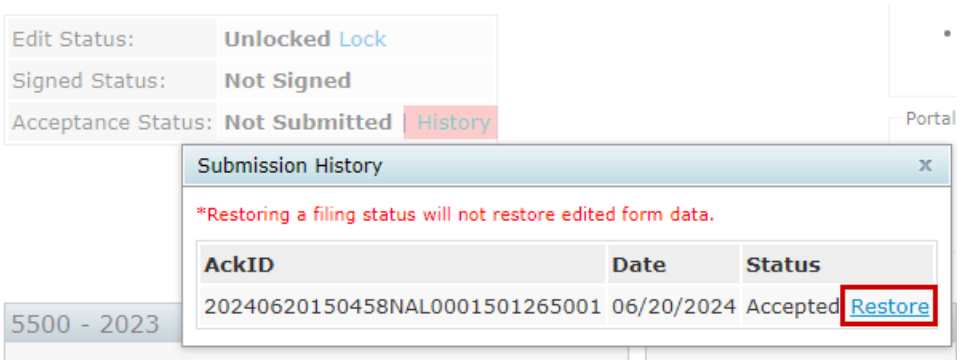
Q23: How do I update the company data for new and/or active (unlocked) 5500 or 8955-SSA forms? Top

Go to the Edit Company screen and check the "Update future and unlocked (YYYY) 5500s and 8955-SSAs with any company info changes" button, then press update. This will automatically push the company information found on this screen to active 5500 and/or 8955-SSA for the year selected and will update new 5500's and/8955-SSAs that are added in future years.



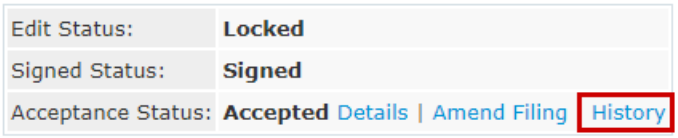
Q24: Restoring the "Acceptance Status" Top

If a user were to amend a filing that was previously 'Accepted' or 'Not-Accepted then determines the filing should not have been amended, the user would be able to restore the most recent filing submission within the "History" link.



Q25: Reviewing the Return/Report Filing History Top

Once a filing is 'Accepted' or 'Not-Accepted a "History" link will appear to the right of "Acceptance Status" so that users may view the history of a plan's filing submission.

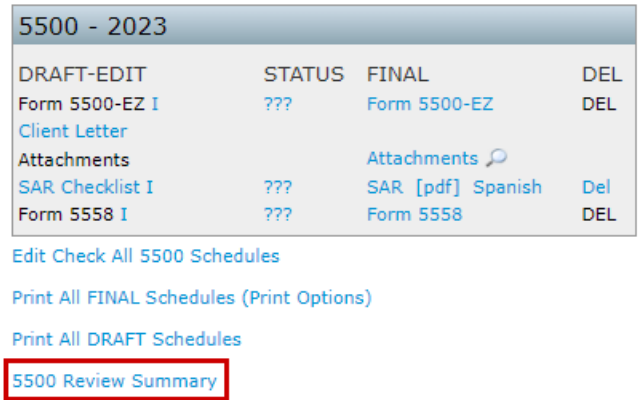


Q26: 5500 Review Summary Top

Users have the ability to generate a '5500 Review Summary' report which will provide our customers with the following information:

- **Plan Sponsor Information**- Name, EIN, Phone Number, Mailing Address
- **Plan Administrator Information**– Same As Plan Sponsor or Name, EIN, Phone Number, Mailing Address
- **Plan Information**– Plan Year dates, Plan ID, Plan Name, Plan Number, Effective Date of Plan, Business Code, Filing for Plan Year
- **Portal User Information**– Name, Username, Email Address, Signing As (Report will list up to five Portal User's Information)

The report will have a 'Report Generated on' time stamp at the bottom of the report to help determine when the report was generated. The '5500 Review Summary' report can be generated for all plan years and can be accessed from the 5500 Module, just below the '5500 - 20XX' box see screen shot below:



Q27: List of County Codes for the Return/Reports.Top

If you have a foreign address, the following are acceptable country codes:

CODE	COUNTRY
AF	Afghanistan
AX	Aland Islands
AL	Albania
DZ	Algeria
AS	American Samoa
AD	Andorra
AO	Angola
AI	Anguilla
AQ	Antarctica
AG	Antigua and Barbuda
AR	Argentina
AM	Armenia
AW	Aruba
AU	Australia
AT	Austria
AZ	Azerbaijan
BS	Bahamas
BH	Bahrain
BD	Bangladesh
BB	Barbados
BY	Belarus
BE	Belgium
BZ	Belize
BJ	Benin
BM	Bermuda
BT	Bhutan
BO	Bolivia
BQ	Bonaire, Saint Eustatius and Saba
BA	Bosnia and Herzegovina

BW	Botswana
BV	Bouvet Island
BR	Brazil
IO	British Indian Ocean Territory
BN	Brunei Darussalam
BG	Bulgaria
BF	Burkina Faso
BI	Burundi
KH	Cambodia
CM	Cameroon
CA	Canada
CV	Cape Verde
KY	Cayman Islands
CF	Central African Republic
TD	Chad
CL	Chile
CN	China
CX	Christmas Island
CC	Cocos (Keeling) Islands
CO	Colombia
KM	Comoros
CG	Congo
CD	Congo, Democratic Republic of the
CK	Cook Islands
CR	Costa Rica
CI	Cote D'Ivoire (Ivory Coast)
HR	Croatia
CU	Cuba
CW	Curacao
CY	Cyprus
CZ	Czech Republic
DK	Denmark
DJ	Djibouti
DM	Dominica
DO	Dominican Republic
EC	Ecuador
EG	Egypt
SV	El Salvador
GQ	Equatorial Guinea
ER	Eritrea
EE	Estonia
ET	Ethiopia
FK	Falkland Islands (Malvinas)
FO	Faroe Islands
FM	Federated States of Micronesia

FJ	Fiji
FI	Finland
FR	France
GF	French Guiana
PF	French Polynesia
TF	French Southern Territories
GA	Gabon
GM	Gambia
GE	Georgia
DE	Germany
GH	Ghana
GI	Gibraltar
GR	Greece
GL	Greenland
GD	Grenada
GP	Guadeloupe
GU	Guam
GT	Guatemala
GG	Guernsey
GN	Guinea
GW	Guinea-Bissau
GY	Guyana
HT	Haiti
HM	Heard Island and McDonald Islands
VA	Holy See (Vatican City State)
HN	Honduras
HK	Hong Kong
HU	Hungary
IS	Iceland
IN	India
ID	Indonesia
IR	Iran
IQ	Iraq
IE	Ireland
IM	Isle of Man
IL	Israel
IT	Italy
JM	Jamaica
JP	Japan
JE	Jersey
JO	Jordan
KZ	Kazakhstan
KE	Kenya
KI	Kiribati

KP	Korea, Democratic People's Republic of (North)
KR	Korea, Republic of (South)
KW	Kuwait
KG	Kyrgyzstan
LA	Lao People's Democratic Republic
LV	Latvia
LB	Lebanon
LS	Lesotho
LR	Liberia
LY	Libyan Arab Jamahiriya
LI	Liechtenstein
LT	Lithuania
LU	Luxembourg
MO	Macao
MK	Macedonia
MG	Madagascar
MW	Malawi
MY	Malaysia
MV	Maldives
ML	Mali
MT	Malta
MH	Marshall Islands
MQ	Martinique
MR	Mauritania
MU	Mauritius
YT	Mayotte
MX	Mexico
MD	Moldova
MC	Monaco
MN	Mongolia
ME	Montenegro
MS	Montserrat
MA	Morocco
MZ	Mozambique
MM	Myanmar
NA	Namibia
NR	Nauru
NP	Nepal
NL	Netherlands
NC	New Caledonia
NZ	New Zealand
NI	Nicaragua
NE	Niger
NG	Nigeria

NU	Niue
NF	Norfolk Island
MP	Northern Mariana Islands
NO	Norway
OM	Oman
PK	Pakistan
PS	Palestinian Territory, Occupied
PW	Palau
PA	Panama
PG	Papua New Guinea
PY	Paraguay
PE	Peru
PH	Philippines
PN	Pitcairn
PL	Poland
PT	Portugal
PR	Puerto Rico
QA	Qatar
RE	Reunion
RO	Romania
RU	Russian Federation
RW	Rwanda
BL	St. Barthelemy
SH	St. Helena, Ascension, and Tristan da Cunha
KN	St. Kitts and Nevis
LC	St. Lucia Island
MF	St. Martin (French)
PM	St. Pierre and Miquelon
VC	St. Vincent and the Grenadines
WS	Samoa and Western Samoa
SM	San Marino
ST	Sao Tome and Principe
SA	Saudi Arabia
SN	Senegal
RS	Serbia
SC	Seychelles
SL	Sierra Leone
SG	Singapore
SX	Sint Maarten (Dutch)
SK	Slovakia
SI	Slovenia
SB	Solomon Islands
SO	Somalia
ZA	South Africa

GS	South Georgia and the South Sandwich Islands
SS	South Sudan
ES	Spain
LK	Sri Lanka
SD	Sudan
SR	Suriname
SJ	Svalbard and Jan Mayen
SZ	Swaziland
SE	Sweden
CH	Switzerland
SY	Syrian Arab Republic
TW	Taiwan
TJ	Tajikistan
TZ	Tanzania
TH	Thailand
TL	Timor-Leste
TG	Togo
TK	Tokelau
TO	Tonga
TT	Trinidad and Tobago
TN	Tunisia
TR	Turkey
TM	Turkmenistan
TC	Turks and Caicos Islands
TV	Tuvalu
UG	Uganda
UA	Ukraine
AE	United Arab Emirates
GB	United Kingdom
US	United States
UM	United States Minor Outlying Islands
UY	Uruguay
UZ	Uzbekistan
VU	Vanuatu
VE	Venezuela
VN	Vietnam
VG	Virgin Islands, British
VI	Virgin Islands, US
WF	Wallis and Futuna
EH	Western Sahara
YE	Yemen
ZM	Zambia
ZW	Zimbabwe