

**Annual Registration Statement Identifying Separated
 Participants With Deferred Vested Benefits**
 Under Section 6057 of the Internal Revenue Code

PART I Annual Statement Identification Information

For the plan year beginning _____, and ending _____

- A Check here if plan is a government, church, or other plan that elects to voluntarily file Form 8955-SSA. (See instructions.)
- B Check here if this is an amended registration statement.
- C Check the appropriate box if filing under: Form 5558 Automatic extension
 Special extension (enter description) _____

PART II Basic Plan Information - enter all requested information

1a Name of plan _____ 1b Three-digit Plan Number (PN) _____

Plan Sponsor Information

2a Plan sponsor's name _____ 2b Employer Identification Number (EIN) _____

2c Trade name (if different from plan sponsor name) _____ 2d Plan sponsor's phone number _____

2e In care of name _____

2f Mailing address (room, apt., suite no. and street, or P.O. Box) _____ 2g City _____ 2h State _____ 2i ZIP code _____

2j Foreign province (or state) _____ 2k Country _____ 2l Foreign postal code _____

Plan Administrator Information

3a Plan administrator's name (if other than plan sponsor) _____ 3b Employer Identification Number (EIN) _____

3c In care of name _____ 3d Plan administrator's phone number _____

3e Mailing address (room, apt., suite no. and street, or P.O. Box) _____ 3f City _____ 3g State _____ 3h ZIP code _____

3i Foreign province (or state) _____ 3j Country _____ 3k Foreign postal code _____

4 If the name or EIN of the **plan administrator** has changed since the last return filed for this plan, enter the name and EIN from the last filed return:

Plan administrator's name _____ EIN _____

5 If the name or EIN of the **plan sponsor** has changed since the last return filed for this plan, enter the name, EIN, and plan number from that return:

Plan sponsor's name _____ EIN _____ Three-digit Plan Number _____


6 a. How many participants who separated with a deferred vested benefit are required to be reported on this Form 8955-SSA **6a** _____

b. How many participants who separated with a deferred vested benefit are voluntarily reported on this Form 8955-SSA **6b** _____

7 What is the number of total participants reported on this Form 8955-SSA **7** _____

8 Did the plan administrator provide an individual statement to each participant required to receive a statement Yes No

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete. Incomplete or missing information may cause a delay in processing and result in correspondence.

Sign Here 	Signature of plan sponsor	Date signed	Signature of plan administrator	Date signed

2009

Instructions for Form 8955-SSA



Department of the Treasury
Internal Revenue Service

Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits

Code section references are to the Internal Revenue Code, unless otherwise noted. ERISA refers to the Employee Retirement Income Security Act of 1974.

What's New

- In 2007, the Department of Labor (DOL) published a final rule requiring electronic filing of the Form 5500, Annual Return/Report of Employee Benefit Plan, series. The DOL electronic filing mandate is effective for plan years beginning on or after January 1, 2009 and does not apply to the reporting requirements for deferred vested participants under section 6057(a). In order to implement the DOL's mandate for electronic filing of the Form 5500 annual return/report, some schedules of the Form 5500 series such as Schedule SSA (Form 5500) required to satisfy filing obligations imposed by the Internal Revenue Code, but not required under ERISA, were removed as schedules to the Form 5500 series.
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits, is designated as a replacement to Schedule SSA (Form 5500) as the form to be used to satisfy the reporting requirements of § 6057(a) of the Internal Revenue Code for plan years beginning on or after January 1, 2009. New Form 8955-SSA is established as a stand-alone reporting form that is to be filed with the Internal Revenue Service. See *Where To File*. **Do not file Form 8955-SSA with the Form 5500.**
- The Internal Revenue Service (IRS) is in the process of creating an electronic filing system for the Form 8955-SSA and anticipates that the electronic filing system will be available for the 2010 plan year.

Special Filing Due Dates for 2009 Plan Year In general, as with Schedule SSA (Form 5500), if a Form 8955-SSA must be filed for a plan year, it must be filed by the last day of the seventh month following the last day that plan year. However, in order to provide plan administrators with additional time to complete and file the new Form 8955-SSA, the due date for filing the Form 8955-SSA for the 2009 plan year is generally the due date that applies for filing the Form 8955-SSA for the 2010 plan year. Thus, for example, for plans on a calendar year, any 2009 Form 8955-SSA that is required to be filed under § 6057(a) must be filed with the IRS by Monday, August 1, 2011 (since July 31, 2011, the last day of the seventh month following the last day of 2010 plan year, is a Sunday).

The 2009 plan year information cannot be combined with the 2010 plan year information and filed on 2010 Form 8955-SSA. You must use different form for each year.

Exception: The change in due date for the 2009 Form 8955-SSA does not apply, however, in those cases where the Form 5500 annual return/report filed for 2009 plan year was the final return/report of the plan. In that case, the Form 8955-SSA filed for the 2009 plan year must be filed no later

than the later of the last day of the seventh month following the last day of the plan year or March 31, 2011.

Notice Requirement Regulations section 1.6057-2 requires notification of certain changes relating to the plan and plan administrator be reported on the Form 5500 series for plan year in which the change occurs. Neither the elimination of the Schedule SSA nor the creation of the Form 8955-SSA impact this requirement. Therefore, a plan administrator should continue to report changes in plan status on Form 5500 series for the plan year in which the change occurs.



*Filers should **not** use a prior year Schedule SSA (Form 5500), for 2008 and earlier filings, or to report 2009 plan year information.*

Telephone Assistance

If you have questions and need assistance completing this form, call the IRS Help Line at 1-877-829-5500 and follow the directions as prompted. This toll-free telephone service is available Monday through Friday.

How To Get Forms and Publications

Internet. You can access the IRS website 24 hours a day, 7 days a week at www.irs.gov to:

- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications on-line by topic or keyword; and
- Sign up to receive local and national tax news by email.

By phone and in person. You can order forms and IRS publications by calling **1-800-TAX-FORM** (1-800-829-3676). You can also get most forms and publications at your local IRS office.

Photographs of Missing Children

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-Lost (1-800-843-5678) if you recognize a child.

General Instructions

Purpose of Form

Use Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits, to report information concerning separated participants with deferred vested benefit rights. Report participants who:

- separated from service covered by the plan during the plan year; or

- transferred into this plan during the plan year; or
- previously were reported under this plan but have been paid out or are no longer entitled to those deferred vested benefits; or
- previously were reported under this plan but whose information is being corrected.

The information reported on Forms 8955-SSA is given to the Social Security Administration (SSA). The SSA provides the reported information to separated participants when they file for social security benefits.

Note. Report required information regarding separated participants **only** on page 2 of Form 8955-SSA. If additional space is needed for separated participants, use additional pages 2 only; do not add another page 1 of Form 8955-SSA.

Who Must File

Except as provided below, plan administrators of plans subject to the vesting standards of section 203 of ERISA must file Form 8955-SSA. Plans that cover only owners and their spouses do not have to file this form. However, government, church, and other plans which are not subject to the vesting standards of section 203 of ERISA may elect to voluntarily file the Form 8955-SSA. See the instructions for line A.

Note. If Form 5500 annual return/report filed for the 2009 plan year was the final return/report of the plan, the 2009 Form 8955-SSA must be filed. See *When To File* for special filing due date.

When To File

Form 8955-SSA must be filed by the last day of the seventh month following the last day that plan year. However, in order to provide plan administrators with additional time to complete and file the new Form 8955-SSA, the due date for filing the Form 8955-SSA for the 2009 plan year is generally the due date that applies for filing the Form 8955-SSA for the 2010 plan year. Thus, for example, for plans on a calendar year, any 2009 Form 8955-SSA that is required to be filed under § 6057(a) must be filed with the IRS by Monday, August 1, 2011 (since July 31, 2011, the last day of the seventh month following the last day of 2010 plan year, is a Sunday).

If Form 5500 annual return/report filed for 2009 plan year was the final return/report of the plan, the 2009 Form 8955-SSA must be filed no later than the later of the last day of the seventh month following the last day of the plan year or March 31, 2011.

Plans with a foreign address should wait to file their 2009 participant information for Form 8955-SSA until they can electronically file their 2010 participant information.

Short Plan Years

For a plan year of less than 12 months (short plan year), fill in the short plan year beginning and ending dates on the line provided at the top of the form. For purposes of this form, the short plan year ends on the date of the change in accounting period or upon the complete distribution of assets of the plan.

Extension of Time To File

Using Form 5558

If filing under an extension of time based on the filing of an IRS Form 5558, Application for Extension of Time To File Certain Employee Plan Returns, check the appropriate box on the Form 8955-SSA, line C. A one-time extension of time to file the Form 8955-SSA (up to 2½ months) may be obtained by filing Form 5558 on or before the normal due

date (not including any extensions) of the Form 8955-SSA. See the instructions for Form 5558. You must file the Form 5558 with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027. Approved copies of the Form 5558 will not be returned to the filer. A single Form 5558 may be used for extensions of time for the Form 5500, Form 5500-SF, Form 5500-EZ, and the Form 8955-SSA.

Using Extension of Time To File Federal Income Tax Return

An automatic extension of time to file Form 8955-SSA until the due date of the federal income tax return of the employer will be granted if all of the following conditions are met.

1. The plan year and the employer's tax year are the same.
2. The employer has been granted an extension of time to file its federal income tax return to a date later than the normal due date for filing the Form 8955-SSA.
3. A copy of the application for extension of time to file the federal income tax return is attached to the Form 8955-SSA. (Check the appropriate box on Form 8955-SSA, line C.)

An extension of time granted by using this automatic extension procedure CANNOT be extended further by filing a Form 5558, nor can it be extended beyond a total of 9½ months beyond the close of the plan year.

Other Extensions of Time To File

The IRS may announce special extensions of time under certain circumstances, such as extensions for presidentially-declared disasters or for service in, or in support of, the Armed forces of the United States in a combat zone. See www.irs.gov for announcements regarding such special extensions. If you are relying on one of these announced special extensions, check the box on line C and enter the exact language describing the citation in the announcement for the extension in the space provided. For example, indicate "Disaster Relief Extension" or "Combat Zone Extension."

Amended Statement

File a Form 8955-SSA to correct errors and/or omissions in a previously filed statement for the 2009 plan year. Check the box for line B ("amended registration statement"). The amended Form 8955-SSA must conform to the requirements in the *How To File* section.

Prior Year Statement

If a plan administrator needs to report a separated participant (previously unreported) from a prior plan year, the plan administrator would use the current version of the Form 8955-SSA and include the year beginning and ending date for the year in question. Filers completing a statement for a prior plan year are not required to complete line 8 for plan years prior to 2009.

When To Report a Separated Participant

In general, for **a plan to which only one employer contributes**, a participant must be reported on Form 8955-SSA if:

1. The participant separates from service covered by the plan in a plan year, and
2. The participant is entitled to a deferred vested benefit under the plan.

In general, the separated participant must be reported no later than on the Form 8955-SSA filed for the plan year following the plan year in which separation occurred. However, you can report the separation in the plan year in which it occurs if you want to report earlier. Do not report a participant more than once unless you wish to revise or update a prior Form 8955-SSA (see instructions for line 9, under codes B, C, or D).

In general, for **a plan to which more than one employer contributes**, a participant must be reported on Form 8955-SSA if:

1. The participant incurs two successive 1-year breaks in service (as defined in the plan for vesting purposes), and
2. The participant is (or may be) entitled to a deferred vested benefit under the plan.

The participant must be reported no later than on the Form 8955-SSA filed for the plan year in which the participant completed the second of the two consecutive 1-year breaks in service. The participant may be reported earlier (that is, on the Form 8955-SSA filed for the plan year in which he or she separated from service or completed the first 1-year break in service).

Note. Plan administrators of non-termination plans may, but are not required to, file Form 8955-SSA for the 2009 plan year. See *What's New*. Plan administrators who do not file a 2009 Form 8955-SSA must include the 2009 plan year information on their 2010 Form 8955-SSA.

Employer

One Form 8955-SSA is generally filed for each plan or entity described in these instructions. The terms "single-employer plan", "controlled group", "multiemployer plan", and "multiple-employer plan" are defined for purposes of this Form 8955-SSA as they are defined for purposes of the Form 5500, Annual Return/Report of Employee Benefit Plan.

For purposes of this Form 8955-SSA, a "single-employer plan" is a plan maintained by one employer or one employee organization.

A separate Form 8955-SSA must be filed by each employer participating in a plan or program of benefits in which the funds attributable to each employer are available to pay benefits only for that employer's employees, even if the plan is maintained by a controlled group. A "controlled group" is generally considered one employer for Form 5500 reporting purposes. A "controlled group" is a controlled group of corporations under Code section 414(b), a group of trades or businesses under common control under Code section 414(c), or an affiliated service group under Code section 414(m).

For purposes of this Form 8955-SSA, "multiemployer plans" and "multiple-employer plans" are treated as plans to which more than one employer contributes. A plan is a "multiemployer plan" if:

1. More than one employer is required to contribute,
2. The plan is maintained pursuant to one or more collective bargaining agreements between one or more employee organizations and more than one employer, and
3. An election under Code section 414(f)(5) and ERISA section 3(37)(E) has not been made. A plan that made a proper election under ERISA section 3(37)(G) and Code section 414(f)(6) on or before August 17, 2007, is also a multiemployer plan. Participating employers do not file individually for these plans. See 29 CFR 2510.3-37.

A "multiple-employer plan" is a plan maintained by more than one employer and is not one of the plans already described. A multiple-employer plan can be collectively

bargained and collectively funded, but if covered by Pension Benefit Guaranty Corporation (PBGC) termination insurance, must have properly elected before September 27, 1981, not to be treated as a multiemployer plan under Code section 414(f)(5) or ERISA sections 3(37)(E) and 4001(a)(3). Participating employers do not file individually for these plans.

When Not To Report a Participant

A participant is not required to be reported on Form 8955-SSA if, before the date the Form 8955-SSA is required to be filed (including any extension of time for filing), the participant:

1. Is paid some or all of the deferred vested retirement benefit (see the **Caution** below), or
2. Returns to service covered by the plan and/or accrues additional retirement benefits under the plan, or
3. Forfeits all the deferred vested retirement benefit.



If payment of the deferred vested retirement benefit ceases before ALL of the benefit to which the participant is entitled is paid to the participant, information relating to the deferred vested retirement benefit to which the participant remains entitled shall be filed on the Form 8955-SSA filed for the year following the last plan year within which a portion of the benefit is paid to the participant.

Separation of a Re-Employed Employee

If the deferred vested benefit of a separated employee is different from that benefit previously reported, you may use code B (see line 9 below) to report that employee's total vested benefit.

Revising Prior Registration Statement

Use a 2009 Form 8955-SSA to report revisions to information for a participant you reported on a previously filed 2009 Form 8955-SSA or a Schedule SSA (Form 5500). This will ensure that the SSA's records are correct. This is important since SSA provides Form 8955-SSA information that it has on file to participants when they file for social security benefits. If this information is not up-to-date, the participant may contact the plan administrator to resolve the difference.

Transfer of a Participant to a New Plan

When a separated participant with deferred vested benefits is transferred from the plan he or she was originally reported under to a new plan,

1. The new plan administrator should complete a Form 8955-SSA using:
 - Entry Code C for line 9, column (a), when the original plan information is available, or
 - Entry Code A for line 9, column (a), when the original plan information is not available.
2. The original plan administrator should complete a Form 8955-SSA using Entry Code D for line 9, column (a).

Where To File

Send the completed Form 8955-SSA to:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Private delivery services (PDSs). In addition to the United States mail, you can use the private delivery services

designated by the IRS to meet the “timely mailing as timely filing/paying” rule for [tax returns and payments]. These delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air AM, UPS Worldwide Express Plus, and UPS Worldwide Express. The private delivery service can tell you how to get written proof of the mailing date.

How To File

The statement must be completed in accordance with the line-by-line instructions for the 2009 Form 8955-SSA.

Answer all questions with respect to the plan, unless otherwise clearly stated in the instructions, or on the form itself. Responses usually apply to the form year entered or printed at the top of the first page of the form.



The Form 8955-SSA and any attachments that are filed under ERISA are NOT open to public inspection. DO NOT attach a Form 8955-SSA or a previous year's Schedule SSA (Form 5500) to a Form 5500 or Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan, to be filed with the DOL EFAST2 system. The Form 8955-SSA must be filed with the IRS and cannot be attached to a Form 5500, a Form 5500-EZ, or a Form 5500-SF. Because of privacy concerns, the inclusion of a social security number on the Form 5500, Form 5500-EZ, Form 5500-SF, or on a schedule or attachment that is filed with the DOL using EFAST2 may result in the return of the filing.

Paper Filing

You can order paper printed 2009 Forms 8955-SSA for completion by hand by calling 1-800-829-3676 or visiting the IRS website at www.irs.gov/formspubs/.

Using a personal computer and the IRS website at www.irs.gov/formspubs/, you can complete a fillable Form 8955-SSA online to print and sign before mailing. Forms partially filled in online then printed and partially completed by hand (other than the signature) may not be processed.

You can also choose to use approved software to complete and submit a paper Form 8955-SSA.

Processing Tips

To reduce the possibility of correspondence and penalties:

- Sign and date the registration statement.
- Check your information to avoid errors.
- Complete all lines on the form unless otherwise specified. Incomplete forms will be returned. [will or may — Will SSA return the incomplete forms to the filer and have the filer return missing information to SSA?]
- All information should be printed in the specific fields provided on the form.
- Do not mark on or near any bar code.
- A form that is partially completed online or using generated, approved software, and then completed by pen or typewriter will not be processed.
- Paper should be clean without glue or other sticky substances.
- Do not staple the form pages. Use binder clips or other fasteners that do not perforate the paper.
- Do not submit extraneous material or information, such as arrows used to indicate where to sign, notes between preparers of the report, or notations on the form.
- All Forms 8955-SSA must be filed using the address specified in the instructions. (See *Where To File*.)

- You may show the money items on the form as whole-dollar amounts. To do so, drop any amount less than 50 cents and increase any amount from 50 to 99 cents to the next higher dollar.

Penalties

In the case of a failure to file a Form 8955-SSA which includes all participants required to be included, the Internal Revenue Code imposes a penalty of \$1 for each participant with respect to whom there is a failure to file, multiplied by the number of days during which such failure continues. The penalty, up to a maximum of \$5,000, is imposed on the person failing to so file unless it is shown such failure is due to reasonable cause.

In the case of a failure to file a notification of a change in the status of the plan (such as a change in the plan name or a termination of the plan), or a change in the name or address of the plan administrator, the Code imposes a penalty of \$1 for each day during which such failure occurs. The penalty, up to a maximum of \$1,000, is imposed on the person failing to so file unless it is shown such failure is due to reasonable cause.

The Code requires that each plan administrator required to file a Form 8955-SSA shall, before the expiration of the time prescribed for the filing of the Form 8955-SSA, also furnish to each affected participant an individual statement setting forth the information required to be contained in the form. In the case of a willful failure to furnish the statement, or a willful furnishing of a false statement, a penalty of \$50 is imposed on the person so acting for each such failure.

Specific Instructions

Part I

Enter the calendar or fiscal year beginning and ending dates of the plan year for which you are reporting information. Express the dates in numerical month, day, and year order (“MMDDYYYY”).

Line A. Check this box if you are voluntarily electing to file this form. The plan administrators of plans subject to the vesting standards of section 203 of ERISA must file this Form 8955-SSA.

Note. The plan administrators of other plans, however, such as the plan administrators of governmental plans and non-electing church plans, which are not subject to ERISA section 203, are not required to file this form but may elect to do so. If such a plan administrator so elects, the plan administrator is encouraged to provide as much information as possible, but no specific requirements are imposed.

Line B. Check this box if this Form 8955-SSA amends a previously filed Schedule SSA (Form 5500) or Form 8955-SSA.

Line C. Check the appropriate box if an extension of time has been filed using Form 5558, or if an automatic or special extension has been granted. If a special extension has been granted, enter the description of the special extension exactly as it is listed in the announcement. See *Other Extensions of Time To File* for additional information regarding special extensions.

PART II

Please verify that the employer identification number (EIN) and plan number (PN) being used on this Form 8955-SSA are correct for this plan.

Line 1a. Enter the formal name of the plan or enough information to identify the plan. Abbreviate if necessary.

Line 1b. Enter the three-digit plan number that the employer or plan administrator assigned to the plan uses for filing the Form 5500 series.

Line 2a. Enter the name of the plan sponsor. The term “plan sponsor” means:

- the employer, for a plan that a single-employer established or maintains;
- the employee organization in the case of a plan of an employee organization; or
- the association, committee, joint board of trustees, or other similar group or representatives of the parties who establish or maintain the plan, if the plan is established or maintained jointly by one or more employers and one or more employee organizations, or by two or more employers.

Note. In the case of a multiple employer plan, if an association or similar entity is not the sponsor, enter the name of a participating employer as sponsor. A plan of a controlled group of corporations should enter the name of one of the sponsoring members. In either case, the same name must be used in all subsequent filings of the Form 8955-SSA for the multiple-employer plan or controlled group (see instructions to line 5 concerning change in sponsorship).

Line 2b. Enter the employer’s nine-digit employer identification number (EIN). Do not use a social security number (SSN). Employers without an EIN must apply for one as soon as possible.

EINs are issued by the IRS. To apply for an EIN:

- Mail or fax Form SS-4, Application for Employer Identification Number, obtained by calling 1-800-TAX-FORM (1-800-829-3676) or at the IRS website at www.irs.gov.
- Call 1-800-829-4933 to receive your EIN by telephone.
- Select the Online EIN Application link at www.irs.gov. The EIN is issued immediately once the application information is validated. (The online application process is not yet available for corporations with addresses in foreign countries or Puerto Rico.)

A multiple-employer plan or plan of a controlled group of corporations should use the EIN of the sponsor identified in line 2a. The EIN must be used in all subsequent filings of the Form 8955-SSA. (See instructions to line 5 concerning change in EIN.)

If the plan sponsor is a group of individuals, get a single EIN for the group (providing the group name).

Line 2c. Enter the plan sponsor’s trade name if that trade name is different from the plan sponsor’s name entered on line 2a.

Line 2e. If you want a third party to receive mail for the plan, enter “C/O” followed by the third party’s name and complete the applicable mailing address in lines 2f through 2l.

Line 2f. Enter the sponsor’s street address. A post office box may be entered if the Post Office does not deliver mail to the sponsor’s street address.

Line 2g. Enter the name of the city.

Line 2h. Enter the two-character abbreviation for the U.S. state or possession.

Line 2j. Enter the foreign province or state, if applicable.

Line 2k. Enter the foreign country, if applicable.

Line 2l. Enter the foreign routing code, if applicable. Leave the U.S. state and zip code blank if completing line 2k or line 2l.

Line 3a. Enter the plan administrator’s name. Enter “Same” if the plan administrator identified on line 3a is the same as the plan sponsor identified on line 2a and leave the remainder of line 3a blank, and lines 3b through 3c blank.

Plan administrator for this purpose means:

- The person or group of persons specified as the administrator by the instrument under which the plan is operated;
- The plan sponsor/employer if an administrator is not so designated; or
- Any other person prescribed by regulations if an administrator is not designated and a plan sponsor cannot be identified.

Note. Employees of the plan sponsor who perform administrative functions for the plan are generally not the plan administrator unless specifically designated in the plan document. If an employee of the plan sponsor is designated as the plan administrator, that employee must obtain an EIN.

Line 3b. Enter the plan administrator’s nine-digit employer identification number (EIN). Plan administrator who do not have an EIN, must apply for one as described in the instructions for line 2b.

Line 3c. If you want a third party to receive mail for the plan sponsor, enter “C/O” followed by the third party’s name and complete the applicable mailing address in lines 3e through 3k.

Line 3e. Enter the plan administrator’s street address. A post office box may be entered if the Post Office does not deliver mail to the sponsor’s street address.

Line 3f. Enter the name of the city.

Line 3g. Enter the two-character abbreviation for the U.S. state or possession.

Line 3i. Enter the foreign province or state, if applicable.

Line 3j. Enter the foreign country, if applicable.

Line 3k. Enter the foreign routing code, if applicable. Leave the U.S. state and zip code blank if completing line 3j or line 3k.

Line 4. If the plan administrator’s name and/or EIN have changed since the most recent Schedule SSA (Form 5500) or Form 8955-SSA was filed for this plan, enter the plan sponsor’s name and EIN as they appeared on the most recent filed Schedule SSA (Form 5500) or Form 8955-SSA.



Failure to indicate on line 4 that a plan administrator was previously identified by a different name or EIN could result in correspondence from the IRS.

Line 5. If the plan sponsor’s name and/or EIN have changed since the most recent Schedule SSA (Form 5500) or Form 8955-SSA was filed for this plan, enter the plan sponsor’s name, EIN, and the plan number as they appeared on the most recent filed Schedule SSA (Form 5500) or Form 8955-SSA.



Failure to indicate on line 5 that a plan sponsor was previously identified by a different name or EIN could result in correspondence from the IRS.

Line 6a. For a plan to which only one employer contributes, provide the total number of participants entitled to a deferred vested benefit who separated from service in the 2008 plan year and who were not reported on the 2008 Schedule SSA (Form 5500). For a plan to which more than one employer contributes, provide the total number of participants entitled to a deferred vested benefit who completed the second of two consecutive 1-year breaks in service in the 2009 plan year and who were not reported on the 2008 Schedule SSA (Form 5500).

Line 6b. For a plan to which only one employer contributes, provide the total number of participants entitled to a deferred vested benefit who separated from service in the 2009 plan year and who are reported on this form. For a plan to which more than one employer contributes, provide the total number of participants entitled to a deferred vested benefit who separated from service in 2009 or who

completed the first 1-year break in service in the 2009 plan year, and who are reported on this form. See *When To Report a Separated Participant*.

Line 7. The sum of lines 6a and 6b should equal the number on line 7.

Line 8. Check the appropriate box as to whether the plan administrator provided the individual statement to each participant required to receive one. See *Penalties*.

Signature. This form must be signed and dated by the plan sponsor and by the plan administrator. If more than one page 2 is filed for one plan, only the initial page one should be signed.

Line 9, column (a). Enter the appropriate code from the following list:

- Code A** Use this code for a participant not previously reported. Also complete columns (b) through (g).
- Code B** Use this code for a participant previously reported under the plan number shown on this form to modify some of the previously reported information. Enter all the current information for columns (b) through (g). You do not need to report a change in the value of a participant's account since that is likely to change. However, you may report such a change if you want.
- Code C** Use this code for a participant previously reported under the plan of a different plan sponsor and who will now be receiving his/her future benefit from the plan reported on this form. Also complete columns (b), (c), (h), and (i).
- Code D** Use this code for a participant previously reported under the plan number shown on this form who is no longer entitled to those deferred vested benefits. This includes a participant who has begun receiving benefits, has received a lump-sum payout, or has been transferred to another plan. (For example, in the case of a plan termination.) Also complete columns (b) and (c).

Line 9, column (b). Enter the exact social security number (SSN) of each participant listed. If the participant is a foreign national employed outside the United States who does not have an SSN, enter the word "FOREIGN."

Line 9, column (c). Enter each participant's name exactly as it appears on the participant's social security card. Do not enter periods; however, initials, if on the social security card, are permitted.

After the last name column, there is a check mark column. Check the box for each participant whose information is based on incomplete records. Information with respect to a participant may be based on incomplete records where more than one employer contributes to the plan and the records at the end of the plan year are incomplete with respect to the participant's service. Check the box next to a participant's name if:

1. the amount of the participant's vested benefit is based on records which are incomplete with respect to the participant's covered service (or other relevant service) or

2. the plan administrator is unable to determine from the records of the participant's service as to whether or not the participant is vested in any deferred retirement benefit but there is a significant likelihood that the participant is vested in such a benefit. See 26 CFR 1.6057-1(b)(3).

Line 9, column (d). From the following list, select the code that describes the type of annuity that will be provided for the participant. Enter the code that describes the type of annuity that normally accrues under the plan at the time of the participant's separation from service covered by the plan (or for a plan to which more than one employer contributes at the time the participant incurs the second consecutive 1-year break in service under the plan).

Type of Annuity Code

- A** A single sum
- B** Annuity payable over fixed number of years
- C** Life annuity
- D** Life annuity with period certain
- E** Cash refund life annuity
- F** Modified cash refund life annuity
- G** Joint and last survivor life annuity
- M** Other

Line 9, column (e). From the following list, select the code that describes the benefit payment frequency during a 12-month period.

Type of Payment Code

- A** Lump sum
- B** Annually
- C** Semiannually
- D** Quarterly
- E** Monthly
- M** Other

Line 9, column (f). For a defined benefit plan, enter the amount of the periodic payment that a participant is entitled to receive.

For a multiemployer plan, if the amount of the periodic payment cannot be accurately determined because the plan administrator does not maintain complete records of covered service, enter an estimated amount.

Line 9, column (g). For defined contribution plans, enter the value of the participant's account at the time of separation.

Line 9, columns (h) and (i). Show the EIN and plan number of the plan under which the participant was previously reported.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the law as specified in Code section 6057. You are required to give us the information. We need it to determine whether the plan is operating according to the law.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions must be retained as long as their contents may become material in the administration of the Internal Revenue Code. Generally, tax returns and return information are confidential, as required by Code section 6103.

However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments, to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal law, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is [XX] minutes.

If you have comments concerning the accuracy of the time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on page 3.

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