

## August Deadline for New IRS Form 8955-SSA

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Everyone filing a Form 5500 for a 401(k) or other retirement plan likely noticed that the Schedule SSA, which had previously been part of the Form 5500, was dropped by the IRS for plan years beginning in 2009 or later. The IRS is developing a different form to tie in with the new electronic filing requirement for Form 5500. The IRS has now announced the new form: Form 8955-SSA (Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits). It applies to plan years beginning on or after January 1, 2009.

Form 8955-SSA will be filed with the IRS, either in hard copy or in a new voluntary electronic filing system. The filing system is separate from the one used by the DOL for Form 5500. Note that the new requirement also applies to 403(b) plans that are required to file a Form 5500.

The 2009 Form 8955-SSA will be available soon. The 2010 form will be released later this year. Plan administrators may use the 2009 form for the 2010 filing and combine the two years on one form if they so choose. We will notify you in a subsequent news alert when the forms become available.

In most cases, the filing deadline for new Form 8955-SSA will be the same as the deadline for the plan's Form 5500 – the last day of the seventh month after the close of the plan year (with extensions). There is a special due date, however, for the 2009 and 2010 plan years – August 1, 2011. However, if the actual due date based on the plan year would be later than August 1, 2011, that later due date applies.

More information may be found in IRS Announcement 2011-21, available [here](#).

If you have questions or would like additional information, please contact Tony Kolenic ([akolenic@wnj.com](mailto:akolenic@wnj.com) or 616.752.2412), chair of the Employee Benefits Practice Group at Warner Norcross & Judd, or any other member of the group.