

## IRS Erroneously Issues Penalty Notices on Form 8955-SSA

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It has come to our attention that a significant number of plan sponsors have recently received notices from the IRS that erroneously assess a penalty for filing a late or incomplete IRS Form 8955-SSA (Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits). We understand the IRS intends to inform those employers, within the next several weeks, that they can ignore the notices.