

## IRS Publishes Procedures for Electronic Filing of Form 8955-SSA on Vested Deferred Benefits

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The IRS recently published Revenue Procedure 2011-31, which provides instructions for plan administrators to file electronically the new Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits. For plan years beginning on or after January 1, 2009, plan administrators are required to file the new stand-alone Form 8955-SSA instead of filing a Schedule SSA attached to the Form 5500. The revenue procedure provides specific instructions for filing Form 8955-SSA through the Filing Information Returns Electronically (FIRE) System for current and prior plan year returns filed during 2011. A copy of Rev. Proc. 2011-31 can be found [here](#).