

New Form 8955-SSA Replaces Schedule SSA

March 30, 2011

For plan years beginning on or after January 1, 2009, plan administrators should file the new stand-alone Form 8955-SSA instead of filing a Schedule SSA attached to the Form 5500. Form 8955-SSA will satisfy the requirement to report information regarding participants with deferred vested benefits. Form 8655-SSA for the 2009 plan year will be available shortly. The 2010 Form 8955-SSA will be available later this year, although plan administrators are permitted to use the 2009 Form 8955-SSA for the 2010 plan year. Like the previous Schedule SSA, Form 8955-SSA must be filed by the last day of the seventh month following the last day of the plan year (plus extensions). However, the due date for the 2009 and 2010 plan years is the later of (1) the normal due date for 2010 plan year or (2) August 1, 2011. Plan administrators who file a Schedule SSA for 2009 or 2010 by April 20, 2011 are not required to file a Form 8955-SSA for such plan year. IRS Announcement 2011-21 can be found [here](#).