Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, in some cases unexpected issues arise, or legislation is passed, necessitating a change to a draft form we have posted on IRS.gov. Also, forms generally are subject to OMB approval before they are officially released. Drafts of instructions and publications are usually subject to at least some changes before being officially released.

All early releases of draft forms, instructions, and publications are available at www.IRS.gov/draftforms. All information about forms, instructions, and publications is accessible from www.IRS.gov/formspubs.

If you have any comments on this draft, you can submit them to us on our IRS.gov page titled Comment on Forms and Publications, where you may make comments anonymously if you wish. You can also email us at taxforms@irs.gov. Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

2011

Instructions for Form 8955-SSA

Department of the Treasury
Internal Revenue Service

Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits

DRAFT AS OF February 23, 2012

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

Future developments. The IRS has created a page on IRS.gov for information about Form 8955-SSA and its instructions, at *www.irs.gov/form8955ssa*. Information about any future developments affecting Form 8955-SSA (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

Form 8955-SSA, the designated successor to Schedule SSA (Form 5500), is used to satisfy the reporting requirements of section 6057(a) for plan years beginning after December 31, 2008. Form 8955-SSA is a stand-alone reporting form filed with the Internal Revenue Service (IRS). See *Where To File.* **Do not file Form 8955-SSA with the Form 5500**, Annual Return/Report of Employee Benefit Plan, or **Form 5500-SF**, Short Form Annual Return/Report of Small Employee Benefit Plan.

Use Form 8955-SSA to report information about separated participants with deferred vested benefits under the plan. Report participants who have a deferred vested benefit under the plan and who:

- separated from service covered by the plan;
- were reported as deferred vested participants on another plan's filing if their benefits were transferred (other than in a rollover) to the plan during the covered period;
- previously were reported under the plan but have been paid out or are no longer entitled to those deferred vested benefits; or
- previously were reported under the plan but whose information is being corrected.

The information reported on Forms 8955-SSA is generally 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 about 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.

A Form 8955-SSA need not be filed for a year if no information is required to be provided for that year by these instructions.

If information for the 2011 plan year has been previously reported, then that information should not be reported on the 2011 Form 8955-SSA. If, however, information for the 2011 plan year has not been previously reported, it must be reported on the 2011 Form 8955-SSA in accordance with these instructions.

The Form 8955-SSA may be filed either electronically or on paper. For more information regarding electronic and paper filing, see *How To File*.

Reporting requirement. Under section 6057(b) plan administrators must notify the Secretary of the Treasury of certain changes to the plan and the plan administrator. These changes are reported on the plan's Form 5500 annual return/report. Plan administrators should report these changes on the Form 5500 return/report for the plan year in which the change occurs as indicated in the Form 5500 instructions.

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 IRS.gov to:

- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online 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

Who Must File

Plan administrators of plans subject to the vesting standards of section 203 of ERISA must file Form 8955-SSA. For example, the plan administrator of a section 403(b) plan that is subject to the vesting

standards of section 203 of ERISA must file a Form 8955-SSA for the plan's deferred vested participants. Sponsors and administrators of government, church, and other plans which are not subject to the vesting standards of section 203 of ERISA (including plans that cover only owners and their spouses) may elect to voluntarily file the Form 8955-SSA. See the instructions for Part I, line A.

Note. If the 2011 Form 5500 annual return/report is the final return/report of the plan, the Form 8955-SSA filed for the 2011 plan year must report information on deferred vested participants, including reporting that previously reported deferred vested participants are no longer deferred vested participants.

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When To File

In general, 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 of that plan year (plus extensions). This due date may be extended under some circumstances. See *Extension of Time To File.*

If the filing due date falls on a Saturday, Sunday, or legal holiday, the annual registration statement may be filed on the next day that is not a Saturday, Sunday, or legal holiday.

Extension of Time To File

Using Form 5558

If filing under an extension of time based on the filing of Form 5558, check the appropriate box on the Form 8955-SSA, Part I, 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 84201-0045. Because approved copies of the Form 5558 will not be returned to the filer, you should retain a copy of the Form 5558 that is filed.

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 both 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 after the normal due date for filing the Form 8955-SSA.

An extension of time granted by using this automatic extension procedure CANNOT be extended further by filing a Form 5558. It also cannot be extended more than 9½ months beyond the close of the plan year.

Other Extensions of Time To File

The IRS may from time to time 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 IRS.gov for announcements of special extensions. If you are relying on a special extension, check the box on line C and enter the exact language describing the announcement in the space provided. For example, indicate "Disaster Relief Extension" or "Combat Zone Extension."

Amended Registration Statement

File a 2011 Form 8955-SSA to correct errors and/or omissions in a previously filed statement for the 2011 plan year. Check the box for Part I, line B ("amended registration statement"). The amended Form 8955-SSA must conform to the requirements in the *How To File* section.

A full and complete Form 8955-SSA must be filed to correct any such errors and/or omissions. For example, a full and complete Form 8955-SSA must be filed if the plan administrator determines that incorrect information was provided for a single plan participant.

It is important to use a 2011 Form 8955-SSA to report revisions to a participant's information previously filed on a Form 8955-SSA or a Schedule SSA (Form 5500). Because SSA provides information that it has on file to individuals who file for benefits, if this information is not up-to-date, the individual may contact the plan administrator to resolve the difference.

Prior Year Statement

For plan years before 2009, send Schedule SSA (Form 5500) filings to:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0024

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, information on the deferred vested retirement benefit of a plan participant must be filed no later than on the Form 8955-SSA filed for the plan year following the plan year in which the participant separates from service covered by the plan. However, you can report a deferred vested participant on the Form 8955-SSA filed for the plan year in which the participant separates from service under the plan if you want to report earlier. Do not report a participant more than once unless you are revising or updating information on a prior Form 8955-SSA or Schedule SSA (Form 5500). See the *Specific Instructions* for *Part III*, line 9, codes B, C, or D.

For purposes of determining when to report a separated participant, a single employer plan is a plan to which only one employer contributes. A single employer plan includes a plan maintained by a controlled group of corporations which are treated as a single employer under section 414(b), and a plan maintained by trades or businesses under common control which are treated as a single employer under section 414(c).

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 one-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.

For these purposes, a multiemployer plan and a multiple employer plan are treated as a plan to which more than one employer contributes.

In general, information about the deferred vested retirement benefit of a plan participant must be reported on the Form 8955-SSA filed for the plan year in which the participant completes the second of two consecutive one-year breaks in service. Consecutive one-year breaks in service are defined in the plan for vesting percentage purposes. The participant may be reported earlier on the Form 8955-SSA filed for the plan year in which the participant completed the first one-year break in service.

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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),
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.

CAUTION *If payment of the deferred vested retirement benefit ceases before ALL of the participant's benefit is paid to the participant or beneficiary, information on the participant's remaining benefit shall be filed on the Form 8955-SSA filed for the plan year following the last plan year within which the payment ceased.*

Transfer of a Participant's Benefit to the Plan of a New Employer

When the benefit of a separated participant with deferred vested benefits is transferred from one plan to the plan of a new employer,

1. The new plan administrator should complete a Form 8955-SSA using:
   - Entry Code C for Part III, line 9, column (a), when the original plan information is available, or
   - Entry Code A for Part III, 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 Part III, line 9, column (a).

Where To File

Send the completed Form 8955-SSA to:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0024

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, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., 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

Follow the line-by-line instructions to complete the Form 8955-SSA. Answer all questions about the plan, unless otherwise specified.

CAUTION *The Form 8955-SSA must be filed with the IRS. The Form 8955-SSA and previous years' Schedules SSA (Form 5500) and any attachments with the form or schedules 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 required to be filed with the Department of Labor (DOL) filing system ("EFAST2"). Because of privacy concerns, the inclusion of a social security number on the Form 5500, 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.*

Electronic and paper filing. You can:
- Use SSA approved software to complete and electronically file a Form 8955-SSA.
- Use a personal computer to complete the online fillable Form 8955-SSA on the IRS website at www.irs.gov/formspubs/ before printing, signing, and mailing it to the IRS. A barcode capturing the data you entered on the form will appear on the completed pages when printed. A form partially completed online and partially completed (other than the signature) on printed paper will cause processing delays and may result in correspondence.
- Use a printed Form 8955-SSA ordered from the IRS by calling 1-800-TAX-FORM (1-800-829-3676). When completing the form, use as many pages 2 as necessary and number them in sequential order.

Note. If you complete and file the printed form with a nonstandard page 2, the page 2 must contain the same information in the same format as the page 2 of the Form 8955-SSA. Filing a nonstandard page 2 may result in correspondence and delay processing the form.

Processing tips. To reduce the possibility of correspondence and penalties:
- Sign and date the Form 8955-SSA.
- Check your information to avoid errors.
- Complete all applicable lines on the form unless otherwise specified.
- All information should be printed in the specific fields provided on the form.
- Do not mark on or near any barcode.
- 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.
- File the Form 8955-SSA using the address specified in the instructions under *Where To File*.

• Use only whole dollars. Round off cents to whole dollars. Drop any amount less than 50 cents and increase any amount from 50 to 99 cents to the next higher dollar.

Penalties

The Internal Revenue Code imposes a penalty for failure to file a registration statement (including failure to include all required participants). The penalty is $1 for each participant not reported and for each day multiplied by the number of days the failure continues. The penalty, up to a maximum of $5,000, is imposed on the person failing to so file unless it is shown the 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 the failure is due to reasonable cause.

The Code requires that each plan administrator required to file a registration statement must, before the expiration of the time prescribed for the filing of the form, also furnish to each affected participant an individual statement setting forth the information required to be contained in the form. A penalty of $50 is imposed on the person required to furnish the statement to each affected participant for each willful failure to furnish the statement or a willful furnishing of a false statement.

Specific Instructions

PART I

Enter the calendar or fiscal year beginning and ending dates of the plan year (not to exceed 12 months in length) for which you are reporting information. Express the dates in numerical month, day, and year in the following order ("MMDDYYYY").

For a plan year of less than 12 months (short plan year), insert 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 on the complete distribution of the plan's assets.

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 (for instance, plan administrators of governmental plans and non-electing church plans, which are not subject to ERISA section 203), however, 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 established or maintain the plan (in the case of a plan 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. The plan administrator of a plan maintained by a controlled group of corporations should enter the name of the member of the controlled group that is entered on the Form 5500 series return/report as the plan sponsor. 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 for line 5 about changes in sponsorship).

Line 2b. Enter the sponsor's nine-digit EIN. Do not use a social security number (SSN). Sponsors 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 IRS.gov.

• Call 1-800-829-4933 to receive your EIN by telephone.

• Select the Online EIN Application link at 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.)

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 for line 5 about changes 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.

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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 lines 3b through 3k 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 EIN. Plan administrators 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 administrator, 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 administrator's name and EIN as they appeared on the most recently filed Schedule SSA (Form 5500) or Form 8955-SSA.

CAUTION *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 recently filed Schedule SSA (Form 5500) or Form 8955-SSA for this plan, enter the plan sponsor's name, EIN, and the three-digit plan number as they appeared on the most recently filed Schedule SSA (Form 5500) or Form 8955-SSA.

CAUTION *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 2010 plan year and who were not previously reported. 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 one-year breaks in service in the 2011 plan year and who were not previously reported.

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 under the plan in the 2011 plan year and who are reported in Part III of 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 under the plan in 2011 or who completed the first one-year break in service in the 2011 plan year, and who are reported in Part III of this form. See *When To Report a Separated Participant*.

Do not include any participants on line 6a or 6b who were previously reported on a Form 8955-SSA or a Schedule SSA (Form 5500).

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. The Form 8955-SSA must be signed and dated by the plan sponsor and by the plan administrator. If the plan administrator and the plan sponsor are the same person, include only the signature as plan administrator on the form. If more than one page 2 of the form is filed for one plan, only one page 1 of the Form 8955-SSA should be signed and filed with the pages 2 for the plan.

PART III

Enter the name of the plan, the plan number, and the plan sponsor's EIN at the top of each page 2.

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.

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Code C Use this code for a participant previously reported under the plan of a different plan sponsor and who will now be receiving a 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).

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Line 9, column (b). Enter the exact 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 for 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 regarding 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 as 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 if 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 Regulations section 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 one-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 (in whole dollars) 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 (in whole dollars) of the participant's account.

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

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws. Section 6057 requires you to provide the information requested on this form. We need it to determine whether the plan properly accounts for the deferred vested retirement benefits of separated participants. Failure to provide this information, or providing false or fraudulent information, may subject you to penalties.

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 section 6103.

However, section 6103 authorizes disclosure of the information to others. Pursuant to section 6057(d), we will disclose this information to the Social Security Administration for use in administering the Social Security Act. This information may also be disclosed to the Department of Justice for civil or criminal litigation, to the Department of Labor or the Pension Benefit Guarantee Corporation for use in administering ERISA, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. It may also be disclosed to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, 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 49 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:M:S, 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.