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# employee plans news

PROTECTING RETIREMENT BENEFITS THROUGH EDUCATING CUSTOMERS

Internal Revenue Service  
Tax Exempt and Government  
Entities Division

A Publication of Employee Plans

## 2009 Form 8955-SSA and 2010 Form 5500-EZ Released

Form 8955-SSA (2009) and 2010 Form 5500-EZ are [now available](#)

## Form 5500 – Special Extensions of Time to File

When to Check the [Special Extensions Box](#) on the Form 5500

## Employee Plans Rulings & Agreements Priority Items

Learn EP R&A's current top four [guidance items](#)

## Are SEP IRA Contributions Deductible if a Return is Filed Late?

[Deposit SEP contributions](#) by the due date (including extensions) of your business' federal income tax return

## How Do You Calculate a Participant's Required Minimum Distribution from a Defined Contribution Plan?

How to [calculate RMDs](#) for employees, retirees and beneficiaries

## Form 5300 Applications for Employee Stock Ownership Plans

Revised procedures for [reviewing ESOP](#) determination letter applications submitted during Cycles C - E

## Completing a Power of Attorney Form for Form 5330

How to [prepare Form 2848](#), *Power of Attorney and Declaration of Representative* for Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*

## Employee Plans Compliance Unit's New Projects:

- **Plan Participants** - looks at 5500 series returns showing [no participants](#)
- **Universal Availability Rule** - determines whether certain [higher education organizations' 403\(b\) plans](#) comply with the rule

## What's on the Employee Plans Compliance Unit's Radar Screen

Monika Templeman discusses some recent [compliance checks](#) and preliminary results

## Ethics Phone Forum for Employee Plans Practitioners

Discussion of [ethical standards](#) of practice before the IRS applicable to employee benefits practitioners

## Tax Relief in Disaster Situations

Review [recent news releases](#) granting relief to affected taxpayers in certain areas impacted by severe weather, including extensions to file Form 5500 series returns and other time sensitive actions listed in Revenue Procedure 2007-56





















