

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Notice 2011-40, page 806.

Renewable electricity production, refined coal production, and Indian coal production; calendar year 2011 inflation adjustment factors and reference prices. This notice announces the calendar year 2011 inflation adjustment factors and reference prices for the renewable electricity production credit, refined coal production credit, and Indian coal production credit under section 45 of the Code.

Rev. Proc. 2011-32, page 835.

2012 inflation adjusted amounts for Health Savings Accounts. This procedure provides the 2012 inflation adjusted amounts for Health Savings Accounts (HSAs) under section 223 of the Code.

ADMINISTRATIVE

Rev. Proc. 2011-31, page 808.

Publication 4810, Specifications for Filing Form 8955-SSA, Registration Statement Identifying Separated Participants with Deferred Vested Benefits, Electronically, contains information to file Form 8955-SSA through the IRS FIRE (Filing Information Returns Electronically) system.

Announcement 2011-31, page 836.

This document contains a correction to final regulations (T.D. 9518, 2011-17 I.R.B. 710) providing guidance to specified tax return preparers who prepare and file individual income tax returns using magnetic media under section 6011(e)(3) of the Code.

Announcement 2011-32, page 836.

This announcement corrects the nonacquiescence to *Robinson Knife Manufacturing Company and Subsidiaries v. Commissioner*, 600 F. 3d 121 (2d Cir. 2010), published in I.R.B. 2011-9.

Finding Lists begin on page ii.

Index for January through May begins on page v.



The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and en-

force the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are compiled semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations,

court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

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Part III. Administrative, Procedural, and Miscellaneous

Credit for Renewable Electricity Production, Refined Coal Production, and Indian Coal Production, and Publication of Inflation Adjustment Factors and Reference Prices for Calendar Year 2011

Notice 2011-40

This notice publishes the inflation adjustment factors and reference prices for calendar year 2011 for the renewable electricity production credit, the refined coal production credit, and the Indian coal production credit under section 45 of the Internal Revenue Code. The 2011 inflation adjustment factors and reference prices are used in determining the availability of the credits. The 2011 inflation adjustment factors and reference prices apply to calendar year 2011 sales of kilowatt-hours of electricity produced in the United States or a possession thereof from qualified energy resources and to calendar year 2011 sales of refined coal and Indian coal produced in the United States or a possession thereof.

BACKGROUND

Section 45(a) provides that the renewable electricity production credit for any tax year is an amount equal to the product of 1.5 cents multiplied by the kilowatt hours of specified electricity produced by the taxpayer and sold to an unrelated person during the tax year. This electricity must be produced from qualified energy resources and at a qualified facility during the 10-year period beginning on the date the facility was originally placed in service.

Section 45(b)(1) provides that the amount of the credit determined under section 45(a) is reduced by an amount which bears the same ratio to the amount of the credit as (A) the amount by which the reference price for the calendar year in which the sale occurs exceeds 8 cents, bears to (B) 3 cents. Under section 45(b)(2), the 1.5 cent amount in section 45(a), the 8 cent amount in section 45(b)(1), the \$4.375 amount in section 45(e)(8)(A), and in section 45(e)(8)(B)(i), the \$2.00 amount in

section 45(e)(8)(D)(ii)(I), the reference price of fuel used as feedstock (within the meaning of section 45(c)(7)(A)) in 2002 are each adjusted by multiplying the amount by the inflation adjustment factor for the calendar year in which the sale occurs. If any amount as increased under the preceding sentence is not a multiple of 0.1 cent, the amount is rounded to the nearest multiple of 0.1 cent.

Section 45(c)(1) defines qualified energy resources as wind, closed-loop biomass, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, qualified hydropower production, marine and hydrokinetic renewable energy.

Section 45(d)(1) defines a qualified facility using wind to produce electricity as any facility owned by the taxpayer that is originally placed in service after December 31, 1993, and before January 1, 2013. See section 45(e)(7) for rules relating to the inapplicability of the credit to electricity sold to utilities under certain contracts.

Section 45(d)(2)(A) defines a qualified facility using closed-loop biomass to produce electricity as any facility (i) owned by the taxpayer that is originally placed in service after December 31, 1992, and before January 1, 2014, or (ii) owned by the taxpayer which before January 1, 2014, is originally placed in service and modified to use closed-loop biomass to co-fire with coal, with other biomass, or with both, but only if the modification is approved under the Biomass Power for Rural Development Programs or is part of a pilot project of the Commodity Credit Corporation as described in 65 Fed. Reg. 63052. Section 45(d)(2)(C) provides that in the case of a qualified facility described in section 45(d)(2)(A)(ii), (i) the 10-year period referred to in section 45(a) is treated as beginning no earlier than the date of enactment of section 45(d)(2)(B)(i); and (ii) if the owner of the facility is not the producer of the electricity, the person eligible for the credit allowable under section 45(a) is the lessee or the operator of the facility.

Section 45(d)(3)(A) defines a qualified facility using open-loop biomass to produce electricity as any facility owned by the taxpayer which (i) in the case of a facility using agricultural livestock

waste nutrients, (I) is originally placed in service after the date of enactment of section 45(d)(3)(A)(i)(I) and before January 1, 2014, and (II) the nameplate capacity rating of which is not less than 150 kilowatts; and (ii) in the case of any other facility, is originally placed in service before January 1, 2014. In the case of any facility described in section 45(d)(3)(A), if the owner of the facility is not the producer of the electricity, section 45(d)(3)(C) provides that the person eligible for the credit allowable under section 45(a) is the lessee or the operator of the facility.

Section 45(d)(4) defines a qualified facility using geothermal or solar energy to produce electricity as any facility owned by the taxpayer which is originally placed in service after the date of enactment of section 45(d)(4) and before January 1, 2014 (January 1, 2006, in the case of a facility using solar energy). A qualified facility using geothermal or solar energy does not include any property described in section 48(a)(3) the basis of which is taken into account by the taxpayer for purposes of determining the energy credit under section 48.

Section 45(d)(5) defines a qualified facility using small irrigation power to produce electricity as any facility owned by the taxpayer which is originally placed in service after the date of enactment of section 45(d)(5) and before October 22, 2008.

Section 45(d)(6) defines a qualified facility using gas derived from the biodegradation of municipal solid waste to produce electricity as any facility owned by the taxpayer which is originally placed in service after the date of enactment of section 45(d)(6) and before January 1, 2014.

Section 45(d)(7) defines a qualified facility (other than a facility described in paragraph (6)) that burns municipal solid waste to produce electricity as any facility owned by the taxpayer which is originally placed in service after the date of enactment of section 45(d)(7) and before January 1, 2014. A qualified facility burning municipal solid waste includes a new unit placed in service in connection with a facility placed in service on or before the date of enactment of section 45(d)(7), but only to the extent of the increased amount

of electricity produced at the facility by reason of such new unit.

Section 45(d)(8) provides in the case of a facility that produces refined coal, the term “refined coal production facility” means (i) with respect to a facility producing steel industry fuel, any facility (or any modification to a facility) which is placed in service before January 1, 2010, and (ii) with respect to any other facility producing refined coal, and facility placed in service after the date of the enactment of the American Jobs Creation Act of 2004 and before January 1, 2010.

Section 45(d)(9) defines a qualified facility producing qualified hydroelectric production described in section 45(c)(8) as (A) any facility producing incremental hydropower production, but only to the extent of its incremental hydropower production attributable to efficiency improvements or additions to capacity described in section 45(c)(8)(B) placed in service after the date of enactment of section 45(d)(9) and before January 1, 2014, and (B) any other facility placed in service after the date of enactment of section 45(d)(9) and before January 1, 2014. Section 45(d)(9)(C) provides that in the case of a qualified facility described in section 45(d)(9)(A), the 10-year period referred to in section 45(a) is treated as beginning on the date the efficiency improvements or additions to capacity are placed in service.

Section 45(d)(10) provides in the case of a facility that produces Indian coal, the term “Indian coal production facility” means a facility which is placed in service before January 1, 2009.

Section 45(d)(11) provides in the case of a facility producing electricity from marine and hydrokinetic renewable energy, the term “qualified facility” means any facility owned by the taxpayer which (i) has a nameplate capacity rating of at least 150 kilowatts, and (ii) which is originally placed in service on or after the date of the enactment of this paragraph and before January 1, 2012.

Section 45(e)(8)(A) provides that the refined coal production credit is an amount equal to \$4.375 per ton of qualified refined coal (i) produced by the taxpayer at a refined coal production facility during the 10-year period beginning on the date the facility was originally placed in service, and (ii) sold by the taxpayer (I) to an unrelated person and (II) during the 10-year pe-

riod and the tax year. Section 45(e)(8)(B) provides that the amount of credit determined under section 45(e)(8)(A) is reduced by an amount which bears the same ratio to the amount of the increase as (i) the amount by which the reference price of fuel used as feedstock (within the meaning of section 45(c)(7)(A)) for the calendar year in which the sale occurs exceeds an amount equal to 1.7 multiplied by the reference price for such fuel in 2002, bears to (ii) \$8.75. Section 45(e)(8)(D)(ii)(I) provides that in the case of a taxpayer who produces steel industry fuel, subparagraph (A) shall be applied by substituting “2.00 per barrel-of-oil equivalent” for \$4.375 per ton.” Section 45(e)(8)(D)(ii)(II) provides that in lieu of the 10-year period referred to in clauses (i) and (ii)(II) of subparagraph (A), the credit period shall be the period beginning in the later of the date such facility was originally placed-in-service, or October 1, 2008, and ending on the later of December 31, 2009, or the date which is 1 year after the date such facility or the modifications described in clause (iii) were placed in service. Section 45(e)(8)(D)(ii)(III) provides that subparagraph (B) (dealing with the phaseout of the credit) will not apply.

Section 45(e)(10)(A) provides in the case of a producer of Indian coal, the credit determined under section 45 for any taxable year shall be increased by an amount equal to the applicable dollar amount per ton of Indian coal (i) produced by the taxpayer at an Indian coal production facility during the 7-year period beginning on January 1, 2006, and (ii) sold by the taxpayer (I) to an unrelated person, and (II) during such 7-year period and such taxable year.

Section 45(e)(10)(B)(i) defines “applicable dollar amount” for any taxable year as (I) \$1.50 in the case of calendar years 2006 through 2009, and (II) \$2.00 in the case of calendar years beginning after 2009.

Section 45(e)(2)(A) requires the Secretary to determine and publish in the Federal Register each calendar year the inflation adjustment factor and the reference price for the calendar year. The inflation adjustment factors and the reference prices for the 2011 calendar year were published in the Federal Register on April 19, 2011 (75 Fed. Reg. 21947).

Section 45(e)(2)(B) defines the inflation adjustment factor for a calendar year

as the fraction the numerator of which is the GDP implicit price deflator for the preceding calendar year and the denominator of which is the GDP implicit price deflator for the calendar year 1992. The term “GDP implicit price deflator” means the most recent revision of the implicit price deflator for the gross domestic product as computed and published by the Department of Commerce before March 15 of the calendar year.

Section 45(e)(2)(C) provides that the reference price is the Secretary’s determination of the annual average contract price per kilowatt hour of electricity generated from the same qualified energy resource and sold in the previous year in the United States. Only contracts entered into after December 31, 1989, are taken into account.

Under section 45(e)(8)(C), the determination of the reference price for fuel used as feedstock within the meaning of section 45(c)(7)(A) is made according to rules similar to the rules under section 45(e)(2)(C).

Under section 45(e)(10)(B)(ii), in the case of any calendar year after 2006, each of the dollar amounts under section 45(e)(10)(B)(i) shall be equal to the product of such dollar amount and the inflation adjustment factor determined under section 45(e)(2)(B) for the calendar year, except that section 45(e)(2)(B) shall be applied by substituting 2005 for 1992.

INFLATION ADJUSTMENT FACTORS AND REFERENCE PRICES

The inflation adjustment factor for calendar year 2011 for qualified energy resources and refined coal is 1.4459. The inflation adjustment factor for Indian coal is 1.1066. The reference price for calendar year 2011 for facilities producing electricity from wind (based upon information provided by the Department of Energy) is 4.68 cents per kilowatt hour. The reference prices for fuel used as feedstock within the meaning of section 45(c)(7)(A), relating to refined coal production (based upon information provided by the Department of Energy) are \$31.90 per ton for calendar year 2002 and \$55.66 per ton for calendar year 2011. The reference prices for facilities producing electricity from closed-loop biomass, open-loop biomass, geothermal energy, solar energy, small

irrigation power, municipal solid waste, qualified hydropower production, marine and hydrokinetic energy have not been determined for calendar year 2011.

PHASE-OUT CALCULATION

Because the 2011 reference price for electricity produced from wind does not exceed 8 cents multiplied by the inflation adjustment factor, the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2011. Because the 2011 reference price of fuel used as feedstock for refined coal does not exceed the \$31.90 reference price of such fuel in 2002 multiplied by the inflation adjustment factor and 1.7, the phaseout of credit provided in section 45(e)(8)(B) does not apply to refined coal sold during calendar year 2011. Further, for electricity produced from closed-loop biomass, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, qualified hydropower production, marine and hydrokinetic energy, the phaseout of credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2011.

CREDIT AMOUNT BY QUALIFIED ENERGY RESOURCE AND FACILITY, REFINED COAL, AND INDIAN COAL

As required by section 45(b)(2), the 1.5 cent amount in section 45(a)(1), the 8 cent amount in section 45(b)(1), the \$4.375 amount in section 45(e)(8)(A) and the \$2.00 amount in § 45(e)(8)(D) are each adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If any amount as increased under the preceding sentence is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent. In the case of electricity produced in open-loop biomass facilities, small irrigation power facilities, landfill gas facilities, trash combustion facilities, qualified hydropower facilities, marine and hydrokinetic renewable energy, section 45(b)(4)(A) requires the amount in effect under section 45(a)(1) (before rounding to the nearest 0.1 cent) to be reduced by one-half. Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2011 under section 45(a) is 2.2 cents per kilowatt hour on the sale of electricity produced from the qualified energy resources of wind, closed-loop

biomass, geothermal energy, and solar energy, and 1.1 cent per kilowatt hour on the sale of electricity produced in open-loop biomass facilities, small irrigation power facilities, landfill gas facilities, trash combustion facilities, qualified hydropower facilities, marine and hydrokinetic energy facilities. Under the calculation required by section 45(b)(2), the credit for refined coal production for calendar year 2009 under section 45(e)(8)(A) is \$6.33 per ton on the sale of qualified refined coal. The credit for steel industry fuel is \$2.89 per barrel-of-oil equivalent of steel industry fuel sold. The credit for Indian coal production for calendar year 2011 under section 45(e)(10)(B) is \$2.20 per ton on the sale of Indian coal.

DRAFTING AND CONTACT INFORMATION

The principal author of this notice is Philip Tiegerman of the Office of Associate Chief Counsel (Passthroughs and Special Industries). For further information regarding this notice contact Mr. Tiegerman at (202) 622-3110 (not a toll-free call).

Following is a list of related instructions and forms for filing Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, electronically:

- **Current Instructions for Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits**
- **Form 4419 — Application for Filing Information Returns Electronically**

The Internal Revenue Service (IRS), Information Returns Branch (IRB) encourages filers to make copies of the blank forms in the back of this publication for future use. These forms can also be obtained by calling 1-800-TAX-FORM (1-800-829-3676). You can also download forms and publications from the IRS web site at *IRS.gov*.

IMPORTANT NOTE:

The Filing Information Returns Electronically (FIRE) system will be down December 16, 2011 through January 2, 2012, for programming updates. It is not operational during this time for submissions.

Use this Revenue Procedure to prepare the current plan year and prior plan year information returns for submission to Internal Revenue Service (IRS) electronically.

This Revenue Procedure may not be revised every year. Updates will be printed as needed in the Internal Revenue Bulletin. General Instructions for Form 8955-SSA are revised every year. Be sure to consult current instructions when preparing Form 8955-SSA.

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Part A. General

Revenue Procedures are generally revised periodically to reflect legislative and form changes. Comments concerning this Revenue Procedure, or suggestions for making it more helpful, can be addressed to:

Internal Revenue Service
Information Reporting Program
230 Murall Drive, Mail Stop 4360
Kearneysville, WV 25430

Sec. 1. Purpose

.01 The purpose of this Revenue Procedure is to provide the specifications for filing Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, with Internal Revenue Service/Information Returns Branch (IRS/IRB) electronically through the FIRE (Filing Information Returns Electronically) System. This Revenue Procedure must be used to prepare current and prior year information returns **filed beginning January 1, 2011, and received by FIRE by December 31, 2011.**

.02 Electronic reporting of Form 8955-SSA eliminates the need to submit paper documents to the IRS. **CAUTION: Do not send Copies of the paper forms to IRS for any forms filed electronically.** This will result in duplicate filing.

.03 Generally, the box names on the paper Form 8955-SSA correspond with the fields used to file electronically; however, if discrepancies occur, the instructions in this Revenue Procedure govern.

.04 Refer to Part A, Sec.6, for definitions of terms used in this publication.

.05 The following instructions and publications provide more detailed filing procedures for certain information returns:

- (a) Instructions for Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits.
- (b) Publication 3609, Filing Information Returns Electronically (FIRE)

Sec. 2. Where To File and How to Contact the IRS, Information Returns Branch (IRB)

.01 All information returns filed electronically are processed at IRS/IRB. General inquiries concerning the filing of 8955-SSA Forms should be sent to the following address:

Internal Revenue Service
Information Returns Branch
Attn: 8955-SSA Reporting
230 Murall Drive, Mail Stop 4360
Kearneysville, WV 25430

.02 To request an extension to file Form 8955-SSA, submit a Form 5558, Application for Extension of Time to File Certain Employee Plan Returns, before the due date of the Form 8955-SSA to the following address:

Internal Revenue Service Center
Ogden, UT 84201-0024

.03 The telephone numbers for electronic filing inquiries are:

Information Returns Branch Centralized Call Site
1-866-455-7438 or
Outside the U.S. 304-263-8700
e-mail at mccirp@irs.gov

304-579-4827 — TDD
(Telecommunication Device for the Deaf)

Fax Machine
Within the U.S. — 877-477-0572
Outside the U.S. — 304-579-4105

Electronic Filing — FIRE System
<http://fire.irs.gov>

Tax Exempt/Government Entities (TE/GE) Helpline
1-877-829-5500

TO OBTAIN FORMS:
1-800-TAX-FORM (1-800-829-3676)

***IRS.gov* — IRS Web Site access to forms and publications**

.04 The current Instructions for Form 8955-SSA have been included in Publication 4810 for your convenience.

.05 Requests for paper Form 8955-SSA should be made by calling the IRS number **1-800-TAX-FORM (1-800-829-3676)** or via the IRS Web Site at **IRS.gov/formspubs**. File paper forms, schedules, statements, and attachments at the following address: Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027.

.06 Filers **should not** contact IRS/IRB if they have received a penalty notice and need additional information or are requesting an abatement of the penalty. A penalty notice contains an IRS representative's name and/or telephone number for contact purposes; or, the filer may be instructed to respond in writing to the address provided. IRS/IRB does **not** issue penalty notices and does **not** have the authority to abate penalties. For penalty information, refer to the Penalty section of the current Instructions for Form 8955-SSA.

.07 Electronic Products and Services Support, Information Returns Branch, Customer Service Section (IRB/CSS), answers electronic, paper filing, and tax law questions from the payer community relating to the correct preparation and filing of business information returns (Forms 1096, 1097, 1098, 1099, 5498, 8027, and W-2G). **IRB/CSS also answers questions relating to the electronic filing of Forms 8955-SSA. Call 1-800-455-7438 for specific information on 8955-SSA filing.** Filers with inquiries regarding tax law issues and paper filing of Form 8955-SSA should call the TE/GE Help Line at 877-829-5500. Inquiries dealing with backup withholding and reasonable cause requirements due to missing and incorrect taxpayer identification numbers are also addressed by IRB/CSS. Assistance is available year-round to payers, transmitters, and employers nationwide, Monday through Friday, 8:30 a.m. to 4:30 p.m. Eastern Time, by calling **1-866-455-7438** or via e-mail at mccirp@irs.gov. Do not include Social Security Numbers (SSNs) or Employer Identification Numbers (EINs) in e-mail correspondence. Electronic mail is not secure and the information could be compromised. The Telecommunications Device for the Deaf (TDD) toll number is **304-579-4827**. Call as soon as questions arise to avoid the busy filing seasons. Recipients of information returns (payees) should continue to contact 1-800-829-1040 with any questions on how to report the information returns data on their tax returns.

Sec. 3. Form 4419, Application for Filing Information Returns Electronically (FIRE)

.01 Transmitters (See Part A, Section 6 for definition) are required to submit Form 4419, Application for Filing Information Returns Electronically (FIRE), to request authorization to file Form 8955-SSA with IRS/IRB. A single Form 4419 may be filed. IRS/IRB encourages transmitters who file for multiple plan administrators to submit one application and to use the assigned Transmitter Control Code (TCC) for all. Form 4419 may be faxed to IRS/IRB within the U.S. at 877-477-0572 or outside the U.S. at 304-579-4105. Plan administrators may also choose to submit Form 8955-SSA on paper.

Note: EXCEPTIONS — In order to file additional form types, a different TCC must be assigned. Submit another Form 4419 for filing Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G, Form 1042-S, and Form 8027. See the back of Form 4419 for detailed instructions.

.02 Form 4419 may be submitted anytime during the year; however, it **must** be submitted to IRS/IRB at least 30 days before the due date of the return(s) for current year processing. This will allow IRS/IRB the minimum amount of time necessary to process and respond to applications.

.03 Electronically filed returns may not be submitted to IRS/IRB until the application has been approved. Please read the instructions on the back of Form 4419 carefully. A Form 4419 is included in Publication 4810 for the filer's use. This form may be photocopied. Additional forms may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**. The form is also available at **IRS.gov**.

.04 Upon approval, a five-character alpha/numeric Transmitter Control Code (TCC) beginning with the digit "6", to be used only for Form 8955-SSA, will be assigned and included in an approval letter. The TCC **must** be coded in the Transmitter "T" Record. If a transmitter uses more than one TCC to file, each TCC must be reported on a separate electronic transmission.

.05 If **any** of the information (name, TIN or address) on the Form 4419 changes, please notify IRS/IRB in writing so the IRS/IRB database can be updated. The transmitter should include the TCC in all correspondence.

.06 Please make sure you submit your electronic files using the correct TCC. The FIRE System creates a filename that includes the TCC and a four-digit sequence number. All files submitted through the FIRE System will have a unique filename assigned.

.07 If a plan administrator's files are prepared by a service bureau, it may not be necessary to submit an application to obtain a TCC. Some service bureaus will produce files, code their own TCC on the file, and send it to IRS/IRB for the plan administrator. Other service bureaus will prepare electronic files for the plan administrator to submit directly to IRS/IRB. These service bureaus may require the plan administrators to obtain a TCC to be coded in the Transmitter "T" Record. The plan administrator should contact their service bureaus for further information.

.08 Once a transmitter is approved to file electronically, it is not necessary to reapply each year **unless**:

- (a) The plan administrator has discontinued filing electronically for two consecutive years; the plan administrator's TCC may have been reassigned by IRS/IRB. Plan administrators who are aware that the TCC assigned will no longer be used are requested to notify IRS/IRB so these numbers may be reassigned; **or**
- (b) The plan administrator's electronic files were transmitted in the past by a service bureau using the service bureau's TCC, but now the plan administrator has computer equipment compatible with that of IRS/IRB and wishes to prepare his or her own files. The plan administrator must request a TCC by filing Form 4419.

.09 One Form 4419 may be submitted per TIN. If a single transmitter needs to transmit more than 9,999 files in a single calendar year, contact IRS/IRB toll-free at 866-455-7438. Only one TCC will be issued per TIN unless the filer has checked the application for the following forms in addition to the Form 8955-SSA: Forms 1097, 1098, 1099, 3921, 3922, 5498, W-2G, 8027 and 1042-S. A separate TCC will be assigned for these forms.

.10 Approval to file does not imply endorsement by IRS/IRB of any computer software or of the quality of tax preparation services provided by a service bureau or software vendor.

Sec. 4. Due Dates

.01 The due dates for filing paper returns with IRS also applies to electronic filing of Form 8955-SSA.

.02 Form 8955-SSA filed electronically must be submitted to IRS/IRB on or before the due date. The due date for Form 8955-SSA is the end of the 7th month after the end of the plan year.

.03 An extension may be requested by filing Form 5558 before the due date of the Form 8955-SSA. Mail Form 5558 to Internal Revenue Service Center, Ogden, UT, 84201-0024. If an automatic extension is granted, the extended due date is the 15th day of the 3rd month following the last day of the plan year.

.04 If any due date falls on a Saturday, Sunday or legal holiday, the return or statement is considered timely if filed or furnished on the next day that is not a Saturday, Sunday, or legal holiday.

Sec. 5. Amended Returns

.01 If you filed a Form 8955-SSA with the IRS/IRB and later discovered an error with the filing after IRS/IRB accepted your file; you must send an amended 8955-SSA.

.02 Amended returns should be filed **as soon as possible**. When a record is incorrect, all fields on that record must be completed with the correct information. **Resubmit the entire file again with the amended returns.**

.03 Prior year data, original and amended returns, **must** be filed according to the requirements of this Revenue Procedure. If submitting prior year amended returns, use the record format for the current year and submit in a separate transmission. However, use the actual year designation of the amended return in Field Positions 2-5 of the "T" Record. A separate electronic transmission must be made for each plan year.

.04 All paper returns, whether original or amended, must be filed with Department of the Treasury Service Center, Internal Revenue Service, Ogden, UT 84201-0024.

Sec. 6. Definition of Terms

Element	Description
Amended Return	An amended return is an information return submitted by the transmitter to amend an information return that was previously submitted to and processed by IRS/IRB, but contained erroneous information.
Employer Identification Number (EIN)	A nine-digit number assigned by IRS for Federal tax reporting purposes.
Electronic Filing	Submission of information returns electronically via the Internet. See Part B of this publication for specific information on electronic filing.
File	For purposes of this Revenue Procedure, a file consists of one Transmitter "T" Record at the beginning of the file, a Sponsor "S" Record, followed by the Administrator "A" Record, and Participant "P" Record (s) ending with the last record on the file, and the End of Transmission "F" Record. Nothing should be reported after the End of Transmission "F" Record.
Filer	Person (may be plan administrator, plan sponsor and/or transmitter) submitting information returns to IRS.
Information Return	The vehicle for a plan administrator to submit required information concerning recipients to IRS.

Element	Description
Participant	Generally, for these purposes, any individual entitled to receive benefits under a plan.
Plan Administrator	The person designated by the plan, or in the absence of a designation, as either (1) the employer (in the case of the plan maintained by a single employer) or (2) the association, committee, or joint board of trustees who maintain the plan (in case of a plan maintained by more than one employer).
Record	A record contains specific information for the filing of Form 8955–SSA. Records include the Transmitter “T” Record, the Sponsor “S” Record, the plan Administrator “A” Record, the Participant “P” Record and the “F” End of Transmission Record. All records are a fixed length of 750 positions.
Service Bureau	Person or organization with whom the plan administrator has a contract to prepare and/or submit information return files to IRS/IRB. A parent company submitting data for a subsidiary is not considered a service bureau.
Social Security Number (SSN)	A nine-digit number assigned by Social Security Administration to an individual for wage and tax reporting purposes.
Special Character	Any character that is not a numeric, an alpha, or a blank.
Sponsor	Refers to the sponsor of the plan, generally is one of the following (1) the employer (in case of a plan maintained by a single employer), (2) the employee organization (in case of a plan maintained by an employee organization), or (3) the association, committee, or joint board of trustees of the parties who maintain the plan (in the case of a plan maintained jointly by one or more employers and one or more employee organizations, or by two or more employers).
Taxpayer Identification Number(TIN)	Refers to either an Employer Identification Number (EIN) or a Social Security Number (SSN).
Transmitter	Refers to the person or organization submitting file(s) electronically. The transmitter may be the plan administrator or agent of the plan administrator.
Transmitter Control Code (TCC)	A five-character alpha/numeric number assigned by IRS/IRB to the transmitter prior to filing electronically. An application Form 4419 must be filed with IRS/IRB to receive this number. This number is inserted in the Transmitter “T” Record (field positions 16–20) of the file and must be present before the file can be processed. Transmitter Control Codes assigned to Form 8955–SSA transmitters will always begin with “6”.
Vendor	Vendors include service bureaus that produce information return files electronically for plan administrators. Vendors also include companies that provide software for those who wish to produce their own electronic files.

Sec. 7. State Abbreviations

.01 The following table provides state and U.S. territory abbreviations that are to be used when developing the state code portion of address fields.

State	Code	State	Code	State	Code
Alabama	AL	Kansas	KS	No. Mariana Islands	MP
Alaska	AK	Kentucky	KY	Ohio	OH
American Samoa	AS	Louisiana	LA	Oklahoma	OK
Arizona	AZ	Maine	ME	Oregon	OR
Arkansas	AR	Maryland	MD	Pennsylvania	PA
California	CA	Massachusetts	MA	Puerto Rico	PR
Colorado	CO	Michigan	MI	Rhode Island	RI
Connecticut	CT	Minnesota	MN	South Carolina	SC
Delaware	DE	Mississippi	MS	South Dakota	SD
District of Columbia	DC	Missouri	MO	Tennessee	TN
Federated States of Micronesia	FM	Montana	MT	Texas	TX
Florida	FL	Nebraska	NE	Utah	UT
Georgia	GA	Nevada	NV	Vermont	VT
Guam	GU	New Hampshire	NH	Virginia	VA
Hawaii	HI	New Jersey	NJ	U.S. Virgin Islands	VI
Idaho	ID	New Mexico	NM	Washington	WA
Illinois	IL	New York	NY	West Virginia	WV
Indiana	IN	North Carolina	NC	Wisconsin	WI
Iowa	IA	North Dakota	ND	Wyoming	WY

.02 When reporting APO/FPO addresses use the following format:

EXAMPLE:

Recipient Payee Name	PVT Willard J. Doe
Recipient Mailing Address	Company F, PSC Box 100 167 Infantry REGT
Recipient Payee City	APO (or FPO)
Recipient Payee State	AE, AA, or AP*
Recipient Payee ZIP Code	098010100

*AE is the designation for ZIP codes beginning with 090–098, AA for ZIP code 340, and AP for ZIP codes 962–966.

Sec. 8. Foreign Country Codes

.01 The following table provides the Foreign Country Codes that are to be used when developing the country code portion of address fields.

Foreign Country Codes					
Code	Country	Code	Country	Code	Country
AF	Afghanistan	GZ	Gaza Strip	NE	Niue
AL	Albania	GG	Georgia	NF	Norfolk Island
AG	Algeria	GM	Germany	CQ	Northern Mariana Island
AQ	American Samoa	GH	Ghana	NO	Norway
AN	Andorra	GI	Gibraltar	MU	Oman
AO	Angola	GO	Glorioso Islands	OC	Other Countries
AV	Anguilla	GR	Greece	PK	Pakistan
AY	Antarctica	GL	Greenland	LQ	Palmyra Atoll
AC	Antigua and Barbuda	GJ	Grenada	PS	Palau
AR	Argentina	GP	Guadeloupe	PM	Panama

Foreign Country Codes

Code	Country	Code	Country	Code	Country
AM	Armenia	GQ	Guam	PP	Papua-New Guinea
AA	Aruba	GT	Guatemala	PF	Paracel Islands
AT	Ashmore and Cartier Islands	GK	Guernsey	PA	Paraguay
AS	Australia	GV	Guinea	PE	Peru
AU	Austria	PU	Guinea-Bissau	RP	Philippines
AJ	Azerbaijan	GY	Guyana	PC	Pitcairn Islands
BF	Bahamas	HA	Haiti	PL	Poland
BA	Bahrain	HM	Heard Island and McDonald Islands	PO	Portugal
FQ	Baker Islands	HO	Honduras	RQ	Puerto Rico
BG	Bangladesh	HK	Hong Kong	QA	Qatar
BB	Barbados	HQ	Howland Island	RE	Reunion
BS	Bassas da India	HU	Hungary	RO	Romania
BO	Belarus	IC	Iceland	RS	Russia
BE	Belgium	IN	India	RW	Rwanda
BH	Belize	ID	Indonesia	WS	Samoa and Western Samoa
BN	Benin	IR	Iran	SM	San Marino
BD	Bermuda	IZ	Iraq	TP	Sao Tome and Principe
BT	Bhutan	EI	Ireland	SA	Saudi Arabia
BL	Bolivia	IS	Israel	SG	Senegal
BK	Bosnia-Herzegovina	IT	Italy	SE	Seychelles
BC	Botswana	JM	Jamaica	SL	Sierra Leone
BV	Bouvet Island	JN	Jan Mayen	SN	Singapore
BR	Brazil	JA	Japan	LO	Slovakia
IO	British Indian Ocean Territory	DQ	Jarvis Island	SI	Slovenia
VI	British Virgin Islands	JE	Jersey	BP	Solomon Islands
BX	Brunei	JQ	Johnston Atoll	SO	Somalia
BU	Bulgaria	JO	Jordan	SF	South Africa
UV	Burkina Faso	JU	Juan de Nova Island	SX	South Georgia and the South Sandwich Islands
BM	Burma	KZ	Kazakhstan	SP	Spain
BY	Burundi	KE	Kenya	PG	Spratly Islands
CB	Cambodia	KQ	Kingman Reef	CE	Sri Lanka
CM	Cameroon	KR	Kiribati	SH	St. Helena
CA	Canada	KN	Korea, Democratic People's Republic of (North)	SC	St. Kitts and Nevis
CV	Cape Verde	KS	Korea, Republic of (South)	ST	St. Lucia Island
CJ	Cayman Islands	KU	Kuwait	SB	St. Pierre and Miquelon
CT	Central African Republic	KG	Kyrgyzstan	VC	St. Vincent and the Grenadines
CD	Chad	LA	Laos	SU	Sudan
CI	Chile	LG	Latvia	NS	Suriname
CH	China	LE	Lebanon	SV	Svalbard
KT	Christmas Island	LT	Lesotho	WZ	Swaziland
IP	Clipperton Island	LI	Liberia	SW	Sweden
CK	Cocos (Keeling) Islands	LY	Libya	SZ	Switzerland
CO	Colombia	LS	Liechtenstein	SY	Syria
CN	Comoros	LH	Lithuania	TW	Taiwan
CF	Congo (Democratic Republic)	LU	Luxembourg	TI	Tajikistin

Foreign Country Codes

Code	Country	Code	Country	Code	Country
CW	Cook Islands	MC	Macau	TZ	Tanzania
CR	Coral Sea Islands	MK	Macedonia	TH	Thailand
VP	Corsica	MA	Madagascar	TO	Togo
CS	Costa Rica	MI	Malawi	TL	Tokelau
IV	Cote D'Ivoire (Ivory Coast)	MY	Malaysia	TN	Tonga
HR	Croatia	MV	Maldives	TD	Trinidad and Tobago
CU	Cuba	ML	Mali	TE	Tromelin Island
CY	Cyprus	MT	Malta	TS	Tunisia
EZ	Czech Republic	IM	Man, Isle of	TU	Turkey
DA	Denmark	RM	Marshall Islands	TX	Turkmenistan
DJ	Djibouti	MB	Martinique	TK	Turks and Caicos Islands
DO	Dominica	MR	Mauritania	TV	Tuvalu
DR	Dominican Republic	MP	Mauritius	UG	Uganda
TT	East Timor	MF	Mayotte	UP	Ukraine
EC	Ecuador	MX	Mexico	TC	United Arab Emirates
EG	Egypt	MQ	Midway Islands	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
ES	El Salvador	MD	Moldova	UC	Unknown Country
EK	Equatorial Guinea	MN	Monaco	UY	Uruguay
ER	Eritrea	MG	Mongolia	UZ	Uzbekistan
EN	Estonia	MH	Montserrat	NH	Vanuatu
ET	Ethiopia	MO	Morocco	VT	Vatican City
EU	Europa Island	MZ	Mozambique	VE	Venezuela
FK	Falkland Islands (Islas Malvinas)	WA	Namibia	VM	Vietnam
FO	Faroe Islands	NR	Nauru	VQ	Virgin Islands
FM	Federated States of Micronesia	BQ	Navassa Island	WQ	Wake Island
FJ	Fiji	NP	Nepal	WF	Wallis and Futuna
FI	Finland	NL	Netherlands	WE	West Bank
FR	France	NT	Netherlands Antilles	WI	Western Sahara
FG	French Guinea	NC	New Caledonia	YM	Yemen (Aden)
FP	French Polynesia	NZ	New Zealand	YO	Yugoslavia
FS	French Southern and Antarctic Lands	NU	Nicaragua	ZA	Zambia
GB	Gabon	NG	Niger	ZI	Zimbabwe
GA	The Gambia	NI	Nigeria		

Part B. Electronic Filing Specifications

Note 1: The FIRE System DOES NOT provide fill-in forms. Filers must program files according to the Record Layout Specifications contained in this publication. For a list of software providers, log on to *IRS.gov* and go to the *Approved IRS e-file for Business Providers* link.

Note 2: The FIRE System may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for maintenance.

Sec. 1. General

.01 Filing Forms 8955-SSA through the FIRE (Filing Information Returns Electronically) System (originals and amended) is the method of filing for plan administrators who wish to file electronically instead of filing on paper.

.02 All electronic filing of information returns are received at IRS/IRB via the FIRE System. To connect to the FIRE System, point your browser to <http://fire.irs.gov>.

The system is designed to support the electronic filing of information returns only.

.03 The electronic filing of information returns is not affiliated with any other IRS electronic filing programs.

Filers must obtain separate approval to participate in each program. Only inquiries concerning electronic filing of information returns should be directed to IRS/IRB.

.04 Files submitted to IRS/IRB electronically must be in standard ASCII code. Do not send paper forms with the same information as electronically submitted files. This would create duplicate reporting.

.05 Current and prior year data must be submitted in separate electronic transmissions. Each plan year must be a separate electronic file.

.06 Filers who have prepared their information returns in advance of the due date can submit their file any time after the plan year ends.

.07 Plan administrators should retain a copy of the information returns filed with IRS/IRB or have the ability to reconstruct the data for at least 3 years from the due date of the returns.

.08 See Part C, Record Format Specifications and Record Layouts, for the proper record format.

Sec. 2. Electronic Filing Approval Procedure

.01 Filers must obtain a Transmitter Control Code (TCC) prior to submitting files electronically. Refer to Part A, Sec. 3, for information on how to obtain a TCC.

.02 Once a TCC is obtained, electronic filers create their own user ID, password and PIN (Personal Identification Number) and do not need prior or special approval. See Part B, Sec. 5, for more information on the PIN.

.03 If a filer is submitting files for more than one TCC, it is **not** necessary to create a separate User ID and password for each TCC.

.04 For all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised. Passwords are user created at first logon and must be 8 alpha/numerics containing at least 1 uppercase, 1 lowercase, and 1 numeric. However, filers who forget their password or PIN, can call **1-866-455-7438** for assistance. The FIRE System will require users to change their passwords periodically. Users can change their passwords at any time from the Main Menu. Prior passwords cannot be used.

Sec. 3. Test Files

.01 Filers are not required to submit a test file; however, the submission of a test file is encouraged for all new electronic filers to test hardware and software. Generally, testing is available between November 1 and February 15. To connect to the FIRE test System, point your browser to <http://fire.test.irs.gov>.

.02 IRS/IRB encourages first time electronic filers to submit a test.

.03 The test file **must** consist of a sample of each type of record:

- (a) Transmitter "T" Record (all fields marked required must include transmitter information)
- (b) Sponsor "S" Record
- (c) Administrator "A" Record
- (d) Multiple Participant "P" Records (**at least 11 "P" Records per each "T" Record**)
- (e) End of Transmission "F" Record (See Part C for record formats.)

.04 Use the Test Indicator "T" in Field Position 28 of the "T" Record to show this is a test file.

.05 IRS/IRB will check the file to ensure it meets the specifications of this Revenue Procedure.

For current filers, sending a test file will provide the opportunity to ensure their software reflects any programming changes.

.06 Filers who encounter problems while transmitting the electronic test file can contact IRS/IRB at **1-866-455-7438** for assistance.

.07 Within 5 days after your file has been sent, you will be notified via e-mail as to the acceptability of your file if you provide a valid e-mail address on the "Verify Your Filing Information" screen. If you are using e-mail filtering software, configure your software to accept e-mail from fire@irs.gov and irs.e-helpmail@irs.gov. If the file is bad, the filer must return to <http://fire.irs.gov> to determine what the errors are in the file by clicking on CHECK FILE STATUS.

If your results indicate:

- (a) **"Good"** — Your test file is good for Federal reporting.
- (b) **"Bad"** — This means that your test file contained errors. Click on the filename for a list of the errors. If you want to send another test file, send it as a test (not as an original or amended).
- (c) **"Not Yet Processed"** — The file has been received, but we do not have results available yet. Please allow another day for results.

Sec. 4. Electronic Submissions

.01 Electronically filed information may be submitted to IRS/IRB 24 hours a day, 7 days a week. Technical assistance is available Monday through Friday between 8:30 a.m. and 4:30 p.m. ET by calling **1-866-455-7438**.

.02 **The FIRE System will be down from 2 p.m. ET December 16, 2011, through January 2, 2012.** This allows IRS/IRB to update its system to reflect current year changes. In addition, the FIRE System may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for maintenance.

.03 If you are sending files larger than 10,000 records electronically, data compression is encouraged. Your file size can not exceed 2.5 million records. WinZip and PKZIP are the only acceptable compression packages. IRS/IRB cannot accept self-extracting zip files or compressed files containing multiple files. The time required to transmit information returns electronically will vary depending upon the type of connection to the Internet and if data compression is used. **The time required to transmit a file can be reduced up to 95 percent by using compression.**

.04 Transmitters may create files using self assigned filename(s). Files submitted electronically will be assigned a new unique filename by the FIRE System. The filename assigned by the FIRE System will consist of submission type (TEST, ORIG [original], and AMEN [amended]), the filer's TCC and a four-digit sequence number. The sequence number will be incremented for every file sent. For example, if it is your first original file for the calendar year and your TCC is 66666, the IRS assigned filename would be ORIG.66666.0001. **Record the file name.** This information will be needed by IRS/IRB to identify the file, if assistance is required.

.05 If a file submitted timely is bad, the filer will have up to 60 days from the day the file was transmitted to submit an acceptable original file. If an acceptable original file is not received within 60 days, the plan administrator could be subject to late filing or incomplete return penalties.

Sec. 5. PIN Requirements

.01 The user will be prompted to create a PIN consisting of 10 numeric characters when establishing their initial User ID name and password.

.02 The PIN is required each time an ORIGINAL or AMENDED file is sent electronically and serves as permission to release the file. It is not needed for a TEST file. An authorized agent may enter their PIN; however, the plan administrator is responsible for the accuracy of the returns. The plan administrator will be liable for penalties for failure to comply with filing requirements. If you forget your PIN, please call **1-866-455-7438** for assistance.

.03 If the file is good, it is released for mainline processing.

Sec. 6. Electronic Filing Specifications

.01 The FIRE System is designed exclusively for the filing of Forms 8955-SSA, 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8935 and W-2G.

.02 A transmitter must have a TCC (see Part A, Sec. 3) before a file can be transmitted.

.03 After 5 business days, the results of the electronic transmission will be e-mailed if provided an accurate e-mail address on the "Verify Your Filing Information" screen. If you are using e-mail filtering software, configure your software to accept e-mail from *fire@irs.gov* and *irs.e-helpmail@irs.gov*. If after receiving the e-mail it indicates that the file is bad, filers must log into the FIRE System and go to the CHECK FILE STATUS area of the FIRE System to determine what the errors are in the file.

Sec. 7. Connecting to the FIRE System

.01 Before connecting, have the TCC and TIN available.

.02 Filers should turn off pop-up blocking software before transmitting their files.

.03 The browser must support the security standards listed below.

.04 The browser must be set to receive "cookies." Cookies are used to preserve the User ID status.

.05 Point the browser to *http://fire.irs.gov* to connect to the FIRE System.

.06 FIRE Internet Security Technical Standards are:

HTTP 1.1 Specification (*http://www.w3.org/Protocols/rfc2616/rfc2616.txt*)

SSL 3.0 or TLS 1.0. SSL and TLS are implemented using SHA and RSA 1024 bits during the asymmetric handshake.

SSL 3.0 Specifications (*http://wp/netscape.com/eng/ssl3*)

TLS 1.0 Specifications (*http://www.ietf.org/rfc/rfc2246.txt*)

The filer can use one of the following encryption algorithms, listed in order of priority, using SSL or TLS:

AES 256-bit (FIPS–197)

AES 128-bit (FIPS–197)

TDES 168-bit (FIPS–46–3)

First time connection to the FIRE System If you have logged on previously, skip to Subsequent Connections to the FIRE System.)

Click **“Create New Account.”**

Fill out the registration form and click **“Submit.”**

Create your **User ID**

Create and verify your **password** (the password is user created and must be 8 alpha/numeric characters, containing at least 1 uppercase, 1 lowercase and 1 numeric. It cannot contain the User ID). FIRE will require you to change the password periodically.

Click **“Create.”**

If you receive the message **“Account Created,”** click **“OK.”**

Create and verify your 10-digit self-assigned PIN (Personal Identification Number).

Click **“Submit.”**

If you receive the message **“Your PIN has been successfully created!,”** click **“OK.”**

Read the bulletin(s) and/or **“Click here to continue.”**

Subsequent connections to the FIRE System

Click **“Log On.”**

Enter your **User ID**.

Enter your **password** (the password is case sensitive).

Read the bulletin(s) and/or **“Click here to continue.”**

Uploading your file to the FIRE System

At Menu Options:

Click **“Send Information Returns.”**

Enter your **TCC**.

Enter your **TIN**.

Click **“Submit.”**

The system will then display the company name, address, city, state, ZIP code, telephone number, contact and e-mail address. This information will be used to e-mail the transmitter regarding their transmission. Update as appropriate and/or Click **“Accept.”**

Note: Please ensure that the e-mail address is accurate so that the correct person receives the e-mail and it does not return to us undeliverable. If you are using SPAM filtering software, configure it to allow an e-mail from *fire@irs.gov* and *irs.e-helpmail@irs.gov*.

Click one of the following:

Original File

Amended File

Test File

Enter your 10-digit PIN (You are not prompted for this if a test is being sent).

Click **“Submit”**.

Click **“Browse”** to locate the file and open it.

Click **“Upload”**.

When the upload is complete, the screen will display the total bytes received and tell you the name of the file you just uploaded. Print this page and keep it for your records.

If you have more files to upload for that TCC:

Click **“File Another?”**; otherwise,

Click **“Main Menu”**.

It is your responsibility to check the acceptability of your file; therefore, be sure to check back into the system in 5 business days using the CHECK FILE STATUS option.

Checking your FILE STATUS

If the correct e-mail address was provided on the “Verify Your Filing Information” screen when the file was sent, an e-mail will be sent regarding your FILE STATUS. If the results in the e-mail indicate “Good, Released” and you agree with the “Count of Participants”, then you are finished with this file. If you have any other results, please follow the instructions below.

At the Main Menu:

Click “*Check File Status.*”
Enter your *TCC*.
Enter your *TIN*.
Click “*Search.*”

If “Results” indicate:

“*Good, Released*” — File has been released to our mainline processing.

“*Good, Released with Error Status*” — File has been released but contains minor errors.

“*Bad*” — Click on filename to view error message(s). Correct the errors and timely resubmit the file as an “original”.

“*Not yet processed*” — File has been received, but we do not have results available yet. Please check back in a few days.

Click on the desired file for a detailed report of your transmission.

When you are finished, click on *Main Menu*.

Click “*Log Out.*”

Close your Web Browser.

Sec. 8. Common Submission Errors and Problems

IRS/IRB encourages filers to verify the format and content of each type of record to ensure the accuracy of the data. This may be important for those filers who have either had their files prepared by a service bureau or who have purchased software packages. **Filers who engage a service bureau to transmit files on their behalf should be careful not to report duplicate data.** This section lists some of the problems most frequently encountered with electronic files submitted to IRS/IRB. These problems may result in IRS/IRB rejecting files as “Bad”.

.01 Your electronic file appears to be incomplete. The count of participant records in the P-RECORD-COUNT field of the End of Transmission “F” Record does not equal the number of Participant “P” records in your file.

.02 Your electronic file appears to be incomplete. The count of all records in the FILE-RECORD-COUNT field of the End of Transmission “F” Record does not equal the number of records in your file.

.03 You submitted a test file to the production system. If the file you submitted wasn’t a test file, please Correct the TEST-FILE-IND on the Transmitter “T” Record. If you submitted a test file to the production system in error, you don’t need to do anything; the file will be deleted if a corrected file isn’t received in 60 days.

.04 You submitted a file with more than one Transmitter “T” Record. Each file submitted through FIRE can contain only one Transmitter “T” Record.

.05 You submitted a file with more than one Sponsor “S” Record. Each file submitted through FIRE can contain only one Sponsor “S” Record.

.06 You submitted a file with more than one Administrator “A” Record. Each file submitted through FIRE can contain only one Administrator “A” Record.

.07 You submitted a file with more than one End of Transmission “F” Record. Each file submitted through FIRE can contain only one End of Transmission “F” Record.

.08 You submitted a file with records which appear to be from different filings. (The Plan Year Begin Date, Plan Year End Date, Sponsor EIN, and Plan Number are not the same on every record in your file.)

.09 Your filing contained too many participants to be submitted in a single FIRE file, so it was included in multiple FIRE files and one of these FIRE files had an error. All of the FIRE files related to this single filing must be corrected and resubmitted (even if there was an error in only one of the files).

- .10 Your filing did not include a Sponsor EIN in positions 18–26 of the Sponsor “S” Record.
- .11 Your filing included a non-numeric Sponsor EIN in positions 18–26 of the Sponsor “S” Record.
- .12 Your filing did not include a Sponsor Name in positions 74–143 of the Sponsor “S” Record.
- .13 Your filing did not include a Sponsor Address in positions 249–400 of the Sponsor “S” Record.
- .14 Your filing included a non-numeric Plan Number in positions 27–29 of the Sponsor “S” Record. The Plan Number should be 001–999.
- .15 Your filing did not include a Plan Name in positions 411–550 of the Sponsor “S” Record.
- .16 We have already received a filing with the same Sponsor EIN, Plan Number, and Plan Year Ending Date. If your file was submitted to correct a previous error but is being submitted more than 60 days after you were notified of the error, or if this file was meant to amend a previously submitted filing, please make sure that it is identified as an amended return (AMENDED-IND = “1” in position 34 of the Sponsor “S” Record. If your file was submitted in error (it was a duplicate filing), or if this is not a duplicate return and you did not previously submit a filing with the same Sponsor EIN, Plan Number, and Plan Year Ending Date, please contact IRS/IRB.
- .17 The count of total participants reported on Form 8955–SSA (Line 3) in positions 568–575 of the Sponsor “S” Record does not equal the count of Participant “P” Records received. If the filing was too large to be submitted on a single FIRE file, Form 8955–SSA Line 3 should be the total reported in all of the associated FIRE files.
- .18 Your filing did not include an Administrator EIN in positions 35–43 of the Administrator “A” Record.
- .19 Your filing included a non-numeric Administrator EIN in positions 35–43 of the Administrator “A” Record.
- .20 Your filing did not include an Administrator Address in positions 149–300 of the Administrator “A” Record.
- .21 Your filing had plan participant record(s) which contained data but did not have a valid entry code.
- .22 Your filing had plan participant record(s) on which you indicated an Entry Code of “A” or “B” in box 7a, however you didn’t provide all of the remaining data for Lines 7(b) through 7(g) in positions 44–131 of the Participant “P” record.
- .23 Your filing had plan participant record(s) on which you indicated an Entry Code of “D”, however you didn’t provide all of the remaining data for Lines 7(b) and 7(c) in positions 44–99 of the Participant “P” record.
- .24 Your filing had plan participant record(s) on which you indicated an Entry Code of “C”, however you didn’t provide all of the remaining data for Lines 7(b) (positions 44–52), 7(c) (positions 53–99), 7(h) (positions 132–140), and 7(i) (positions 141–143) in the Participant “P” Record.
- .25 SPAM filters are not set to receive e-mail from *fire@irs.gov* and *irs.e-helpmail@irs.gov*. If you want to receive e-mails concerning your files, processing results, reminders and notices, set your SPAM filter to receive e-mail from *fire@irs.gov* and *irs.e-helpmail@irs.gov*.
- .26 An incorrect e-mail address was provided. When the “Verify Your Filing Information” screen is displayed, make sure your correct e-mail address is listed. If not, please update with the correct e-mail address.
- .27 The transmitter does not check the FIRE System to determine why the file is bad. The results of your file transfer are posted to the FIRE System within five business days. If the correct e-mail address was provided on the “Verify Your Filing Information” screen when the file was sent, an e-mail will be sent regarding your FILE STATUS. If you have any other results, please follow the instructions in the Check File Status option. If the file contains errors, you can get an online listing of the errors. Date received and number of payee records are also displayed.
- .28 The transmitter compresses several files into one. Only compress one file at a time. For example, if you have 10 uncompressed files to send, compress each file separately and send 10 separate compressed files.
- .29 The file is formatted as EBCDIC. All files submitted electronically must be in standard ASCII code.
- .30 An incorrect file is not replaced timely. If your file is bad, correct the file and timely resubmit as an original.
- .31 The transmitter sends a file and CHECK FILE STATUS indicates that the file is good, but the transmitter wants to send an amended file to replace the original file. Once a file has been transmitted, you cannot send another file unless CHECK FILE STATUS indicates the file is bad (5 business days after file was transmitted). If you do not want us to process the file, you must first contact us **1-866-455-7438** to see if this is a possibility.

Part C. Record Format Specifications and Record Layouts

Sec. 1. Transmitter “T” Record

- .01 This record identifies the entity preparing and transmitting the file. The transmitter and the plan administrator may be the same, but they need not be.
- .02 The first record of a file **MUST** be a Transmitter “T” Record. The “T” Record must appear on each electronic file; otherwise, the file will be rejected.
- .03 The “T” Record is a fixed length of 750 positions.
- .04 All alpha characters entered in the “T” Record must be upper case.

Note 1: For all fields marked “Required”, the transmitter must provide the information described under Description and Remarks. If required fields are not completed in accordance with these instructions, IRS will contact you to request a new file. For those fields not marked “Required”, a transmitter must allow for the field, but may be instructed to enter blanks or zeroes in the indicated field position(s) and for the indicated length. All records have a fixed length of 750 positions. Refer to the Instructions for Form 8955–SSA for additional filing information.

Record Name: Transmitter “T” Record

Field Positions	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter “T”.
2–5	Plan Year	4	Required. Enter 2011. If reporting prior year data, report the year which applies (2010, 2009, etc.) and set the Prior Year Indicator in field position 6.
6	Blank	1	Enter a blank.
7–15	Transmitter’s TIN	9	Required. Enter the nine-digit Taxpayer Identification Number of the transmitter. Do NOT enter blanks, hyphens or alpha characters. An EIN consisting of all the same digits (<i>e.g.</i> , 111111111) is not acceptable.
16–20	Transmitter Control Code (TCC)	5	Required. Enter the five-character alpha/numeric Transmitter Control Code assigned by IRS/IRB.
21–27	Reserved	7	Enter blanks.
28	Test File Indicator	1	Required for test files only. Enter a “T” if this is a test file; otherwise, enter blank.
29	Foreign Entity Indicator	1	Enter a “1” (one) if the transmitter is a foreign entity; otherwise, enter a blank.
30–69	Transmitter’s Name	40	Required. Enter the name of the transmitter in the manner in which it is used in normal business. Left justify the information and fill unused positions with blanks.
70–109	Transmitter’s Name (Continuation)	40	Required. Enter any additional information that may be part of the name. Left justify the information and fill unused positions with blanks.
110–149	Company Name	40	Required. Enter the name of the company to be associated with the address where correspondence should be sent. Left justify the information and fill unused positions with blanks.
150–189	Company Name (Continuation)	40	Enter any additional information that may be part of the name. Left justify the information and fill unused positions with blanks.
190–229	Company Mailing Address	40	Required. Enter the mailing address where correspondence should be sent. Left justify the information and fill unused positions with blanks.
Note: Any correspondence relating to problem electronic files will be sent to this address.			
For U.S. addresses, the administrator’s city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. Filers must adhere to the correct format for the city, state, and ZIP Code.			
For foreign addresses, filers may use the administrator’s city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a “1” (one).			
230–269	Company City	40	Required. Enter the city, town, or post office where correspondence should be sent. Left justify the information and fill unused positions with blanks.
270–271	Company State Code	2	Required. Enter the valid U.S. Postal Service state code abbreviation. See Part A, Sec. 7.

Record Name: Transmitter "T" Record

Field Positions	Field Title	Length	Description and Remarks						
272–280	Company ZIP Code	9	Required. Enter the valid nine-digit ZIP assigned by the U.S. Postal Service. If only the first five-digits are known, left justify the information and fill unused positions with blanks.						
281–303	Reserved	23	Enter blanks.						
304–343	Contact Name	40	Required. Enter the name of the person to be Contacted if IRS/IRB encounters problems with the file or transmission. Left justify the information and fill unused positions with blanks.						
344–358	Contact Telephone Number	15	Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks. For example, the IRS/IRB Customer Service Section phone number of 866-455-7438 with an extension of 52345 would be 866455743852345 .						
359–408	Contact Email Address	50	Required if available. Enter the e-mail address of the person to contact regarding electronic files. Left-justify the information. If no e-mail address is available, enter blanks.						
409–517	Reserved	109	Enter blanks.						
518	Vendor Indicator	1	Required. Enter the appropriate code from the table below to indicate if your software was provided by a vendor or produced in-house.						
			<table border="0"> <thead> <tr> <th><u>Indicator</u></th> <th><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>V</td> <td>Your software was purchased from a vendor or other source.</td> </tr> <tr> <td>I</td> <td>Your software was produced by in-house programmers.</td> </tr> </tbody> </table>	<u>Indicator</u>	<u>Usage</u>	V	Your software was purchased from a vendor or other source.	I	Your software was produced by in-house programmers.
<u>Indicator</u>	<u>Usage</u>								
V	Your software was purchased from a vendor or other source.								
I	Your software was produced by in-house programmers.								
<p>Note: In-house programmer is defined as an employee or a hired contract programmer. If your software is produced in-house, the following Vendor information fields are not required.</p>									
519–558	Vendor Name	40	Required. Enter the name of the company from whom you purchased your software. Left justify the information and fill unused positions with blanks.						
<p>For U.S. addresses, the vendor city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. Filers must adhere to the correct format for the administrator’s city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the administrator’s city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country.</p>									
559–598	Vendor Mailing Address	40	Required. Enter the mailing address. Left justify the information and fill unused positions with blanks.						
599–638	Vendor City	40	Required. Enter the city, town, or post office. Left justify the information and fill unused positions with blanks.						
639–640	Vendor State	2	Required. Enter the valid U.S. Postal Service state abbreviation. Refer to the chart of valid state codes in Part A, Sec. 7.						
641–649	Vendor ZIP Code	9	Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five-digits are known, left justify the information and fill unused positions with blanks.						
650–689	Vendor Contact Name	40	Required. Enter the name of the person who can be contacted concerning any software questions.						
690–704	Vendor Contact Phone Number & Extension	15	Required. Enter the telephone number of the person to contact concerning software questions. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks.						
705–739	Reserved	35	Enter blanks.						

Record Name: Transmitter "T" Record

Field Positions	Field Title	Length	Description and Remarks
740	Vendor Foreign Entity Indicator	1	Enter a "1" (one) if the vendor is a foreign entity. Otherwise, enter a blank.
741-748	Record Sequence Number	8	Required. Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1" (one), since it is the first record on your file and you can have only one "T" record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, <i>i.e.</i> , 2, 3, 4, etc. Right-justify the information numbers with leading zeroes in the field. For example, the "T" record sequence number would appear as "00000001" in the field, the "S" record would be "00000002", the "A" record, "00000003", the "P" record, "00000004" and so on until you reach the final record of the file, the "F" record.
749-750	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

Transmitter "T" Record Layout

Record Type	Plan Year	Prior Year Indicator	Transmitter's TIN	Transmitter Control Code (TCC)	Reserved	Test File Indicator	Foreign Entity Indicator
1	2-5	6	7-15	16-20	21-27	28	29

Transmitter's Name	Transmitter's Name (Continuation)	Company Name	Company Name (Continuation)	Company Mailing Address	Company City
30-69	70-109	110-149	150-189	190-229	230-269

Company State Code	Company ZIP Code	Reserved	Contact Name	Contact Telephone Number	Contact e-mail Address	Reserved
270-271	272-280	281-303	304-343	344-358	359-408	409-517

Vendor Indicator	Vendor Name	Vendor Mailing Address	Vendor City	Vendor State	Vendor ZIP Code
518	519-558	559-598	599-638	639-640	641-649

Vendor Contact Name	Vendor Contact Phone Number & Extension	Reserved	Vendor Foreign Entity Indicator	Record Sequence Number	Blank or Carriage Return Line Feed
650-689	690-704	705-739	740	741-748	749-750

Sec. 2. Sponsor “S” Record

- .01 The “S” Record identifies the Sponsor record.
- .02 Enter an “S” Record after the initial “T” Record on the file. There is only one “S” Record per file.
- .03 The “S” Record is a fixed length of 750 positions.
- .04 All alpha characters entered in the “S” Record must be uppercase.

Note 1: For all fields marked “Required”, the transmitter *must* provide the information described under Description and Remarks. If required fields are not completed in accordance with these instructions, your file may not process correctly. For those fields not marked “Required”, a transmitter must allow for the field, but may be instructed to enter blanks or zeroes in the indicated field position(s) and for the indicated length. All records have a fixed length of 750 positions. Refer to the Instructions for Form 8955–SSA for additional filing information.

Record Name: Sponsor “S” Record

Field Positions	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter “S”.
2–9	Plan Year Begin Date	8	Required. Enter the Plan Year Begin Date in the following format YYYYMMDD.
10–17	Plan Year End Date	8	Required. Enter the Plan Year End Date in the following format YYYYMMDD.
18–26	Sponsor EIN	9	Required. Enter the nine-digit Employer Identification Number of the Sponsor. Do NOT enter blanks, hyphens or alpha characters. An EIN consisting of all the same digits (<i>e.g.</i> , 111111111) is not acceptable.
27–29	Plan Number	3	Required. Enter the plan number. Right-justify the information with leading zeros.
30	FIRE Form 8955–SSA Continuation Indicator	1	Required. Enter a “1” if this is a continuation of a Form 8955–SSA; otherwise, enter a blank.
31–33	FIRE Form 8955–SSA Continuation Sequence Number	3	Required. Set to 001 if the FIRE Forms SSA Continuation Indicator is blank.
34	Amended Indicator	1	Required. Enter a “1” if this is an amended return; otherwise, enter a zero.
35	5558 Extension Filed Indicator	1	Required. Enter a “1” if a Form 5558 extension was filed for this plan; otherwise, enter a zero.
36	Automatic Extension Indicator	1	Required. Enter “1” if a business tax return extension other than a Form 5558 was filed for this year; otherwise, enter a zero.
37	Blank	1	Enter blank.
38	Special Extension Indicator	1	Required. Enter a “1” if this filing is being submitted under a special extension (for example, a disaster declaration); otherwise, enter a zero.
39–73	Special Extension Description	35	If the Special Extension Indicator equals ‘1’, enter either Disaster Relief Extension or Combat Zone Extension which ever is appropriate. Left justify the information and fill unused positions with blanks.
74–143	Sponsor’s Name	70	Required. Enter the sponsor’s name. Left justify the information and fill unused positions with blanks.
144–213	Sponsor’s DBA Name	70	Enter the sponsor’s Doing Business As (DBA), if applicable. Left justify the information and fill unused positions with blanks.
214–248	Sponsor’s In Care Of Name	35	Enter the name if using an In Care Of Name. Left justify the information and fill unused positions with blanks.

Record Name: Sponsor "S" Record

Field Positions	Field Title	Length	Description and Remarks
249–283	Sponsor's Mailing Address Line 1	35	Required. Enter the mailing address of the sponsor. Street address should include number, street, apartment or suite number, or PO Box if mail is not delivered to street address. Left justify the information and fill unused positions with blanks.
284–318	Sponsor's Mailing Address Line 2	35	Enter any additional address information if necessary.
319–340	Sponsor's City	22	Required. Enter the city, town or post office. Left justify the information and fill the unused positions with blanks. Enter APO or FPO if applicable.
341–342	Sponsor's State	2	Required. If a U.S. address, enter the valid U.S. Postal Service state abbreviation for the state or the appropriate postal identifier (AA, AE, or AP) described in Part A, Sec. 7; otherwise, enter blanks.
343–354	Sponsor's ZIP Code	12	Required. If a U.S. address, enter the valid ZIP Code assigned by the U.S. Postal Service. If only the first five-digits are known, left justify the information and fill the unused positions with blanks. Do not enter hyphens or blanks between numbers.
355–376	Sponsor's Foreign Province or State name	22	If the sponsor has a foreign address, enter the province or state name. Left justify the information and fill unused positions with blanks.
377–378	Sponsor's Foreign Country Code	2	If the sponsor has a foreign address, enter the appropriate country code from the table in Part A, Sec. 8; otherwise, enter blanks.
379–400	Sponsor's Foreign Mailing Routing Code	22	If the sponsor has a foreign address, enter the routing code; otherwise, enter blanks
401–410	Sponsor's Telephone Number	10	If known, enter the sponsor's 10-digit telephone number; otherwise, enter blanks. Do not enter dashes.
411–550	Plan Name	140	Required. Enter the plan name. Left justify the information and fill unused positions with blanks.
551	Voluntary Filing Indicator	1	Required. Enter a 1 if this is a voluntary filing for a Government, Church or Other Plan; otherwise, enter a zero.
552–559	Separated Participants Required To be Reported for SSA Count	8	Required. Enter the total number of plan participants with deferred vested benefits required to be reported for this year. If this is a continuation form with a 1 in position 30 of this record, enter the combined total of all records. For example, if the first record of the submission contains 1,000 participants and the second record contains 2,000, then enter 3,000 in this field. Information should be right-justified with leading zeros; otherwise, fill with leading zeros.
560–567	Separated Participants Voluntarily Reported for SSA Count	8	Required. Enter the total number of plan participants entitled to a deferred benefit who are voluntarily reported. If this is a continuation form with a 1 in position 30 of this record, enter the combined total of all records. For example, if the first record of the submission contain a 1,000 participants and the second record contains 2,000, then enter 3,000 in this field. Information should be right-justified with leading zeros; otherwise, fill with leading zeros.
568–575	Total Participants Reported on SSA Count	8	Required. Enter the total number of participants entered in the fields for Separated Participants and Voluntarily Separated Participants. Information should be right-justified with leading zeros; otherwise, fill with leading zeros.
576	Participant Statement Indicator	1	Required. Enter a "1" if the plan administrator provided an individual statement to each participant required to receive a statement; otherwise, enter a zero.

Record Name: Sponsor "S" Record

Field Positions	Field Title	Length	Description and Remarks
577-585	Last Report Sponsor EIN	9	If present, enter the nine-digit Employer Identification Number of the Sponsor. Do NOT enter blanks, hyphens or alpha characters. An EIN consisting of all the same digits (e.g., 11111111) is not acceptable. If the EIN is not available, entering blanks is acceptable.
586-588	Last Report Plan Number	3	Enter the 3-digit plan number, if available. Information should be right-justified with leading zeros.
589-658	Last Report Sponsor Name	70	Enter the plan sponsor name, if available. Left justify the information, fill unused positions with blanks.
659-693	Typed Sponsor Signature Name	35	Enter the name of the person responsible for signing the tax form. Left justify the information, fill unused positions with blanks.
694-702	Sponsor Signature Date	8	Enter the date the tax form was signed in YYYYMMDD format.
703-740	Reserved	37	Enter blanks.
741-748	Record Sequence Number	8	Required. Enter the number of the record as it appears within your file. The record sequence number for the "S" record will always be "2" (two), since it is the second record on your file. Each record, thereafter, must be incremented by one in ascending numerical sequence, <i>i.e.</i> , 3, 4, etc. Right-justify the information numbers with leading zeroes in the field. For example, the "T" record sequence number would appear as "0000001" in the field, the "S" record would be "0000002", the "A" record, "0000003", the "P" record, "0000004" and so on until you reach the final record of the file, the "F" record.
749-750	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

Sponsor "S" Record Layout

Record Type	Plan Year Begin Date	Plan Year End Date	Sponsor EIN	Sponsor Plan Number	FIRE Form 8955-SSA Continuation Indicator
1	2-9	10-17	18-26	27-29	30

FIRE Form 8955-SSA Continuation Sequence Number	Amended Indicator	5558 Extension Filed Indicator	Automatic Extension Indicator	Blank	Special Extension Indicator
31-33	34	35	36	37	38

Special Extension Description	Sponsor's Name	Sponsor's DBA Name	Sponsor's In Care Of Name	Sponsor's Mailing Address Line 1	Sponsor's Mailing Address Line 2
39-73	74-143	144-213	214-248	249-283	284-318

Sponsor's City	Sponsor's State	Sponsor's ZIP Code	Sponsor's Foreign Province or State Name	Sponsor's Foreign Country Code	Sponsor's Foreign Mailing Routing Code
319-340	341-342	343-354	355-376	377-378	379-400

Sponsor's Telephone Number	Plan Name	Voluntary Filing Indicator	Separated Participants Required for SSA Count	Voluntary Separated Participants Required For SSA Count	Total Participants Reported on SSA Count
401-410	411-550	551	552-559	560-567	568-575

Participant Statement Indicator	Last Report Sponsor's EIN	Last Report Plan Number	Last Report Sponsor's name	Typed Sponsor Signature Name
576	577-585	586-588	589-658	659-693

Sponsor Signature Date	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
694-702	703-740	741-748	749-750

Sec. 3. Administrator "A" Record

.01 The "A" Record contains the name and address information of the Plan Administrator. There should only be one "A" Record per file.

.02 All alpha characters entered in the "A" Record must be uppercase.

.03 The "A" Record is a fixed length of 750 positions.

Note 1: For all fields marked "Required", the transmitter must provide the information described under Description and Remarks. If required fields are not completed in accordance with these instructions, IRS will contact you to request a new file. For those fields not marked "Required", a transmitter must allow for the field, but may be instructed to enter blanks or zeroes in the indicated field position(s) and for the indicated length. All records have a fixed length of 750 positions. Refer to the Instructions for Form 8955-SSA for additional filing information.

Record Name: Administrator "A" Record

Field Positions	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter "A".
2-9	Plan Year Begin Date	8	Required. Enter the Plan Year Begin Date in the following format YYYYMMDD.
10-17	Plan Year End Date	8	Required. Enter the Plan Year End Date in the following format YYYYMMDD.
18-26	Sponsor's EIN	9	Required. Enter the nine-digit Employer Identification Number of the sponsor. Do NOT enter blanks, hyphens or alpha characters. An EIN consisting of all the same digits (e.g., 11111111) is not acceptable.
27-29	Plan Number	3	Required. Enter the plan number. Right-justify the information and fill with leading zeroes.
30	FIRE Continuation Indicator	1	Required. Enter a "1" if this is a continuation of a Form 8955-SSA; otherwise, enter a zero.

Record Name: Administrator "A" Record

Field Positions	Field Title	Length	Description and Remarks
31–33	FIRE Continuation Sequence Number	3	Required. Enter the sequence number of the Form 8955–SSA continuation number. Right-justify the information and fill with leading zeros.
34	Administrator Same as Sponsor Indicator	1	Required. Enter a "1" if the plan administrator is the same as the sponsor; otherwise, enter a zero.
35–43	Administrator's EIN	9	Required. Enter the nine-digit Employer Identification Number of the administrator. Do NOT enter blanks, hyphens or alpha characters. An EIN consisting of all the same digits (<i>e.g.</i> , 11111111) is not acceptable.
44–113	Administrator's Name	70	Required. Enter the name of the plan administrator. Left justify the information and fill unused positions with blanks.
114–148	Administrator In Care of Name	35	Enter the in care of name if available; otherwise, enter blanks. Left justify the information and fill unused positions with blanks.
149–183	Administrator's Mailing Address Line 1	35	Required. Enter the mailing address of payee. The street address should include number, street, apartment or suite number, or PO Box if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks.
184–218	Administrator's Mailing Address Line 2	35	Enter any additional address information. Left justify the information and fill unused positions with blanks.
219–240	Administrator's City	22	Required. Enter the Administrator's city. Left justify the information and fill unused positions with blanks.
241–242	Administrator's State Code	2	Required. Enter the valid U.S. Postal Service state abbreviation for the state or the appropriate postal identifier (AA, AE, or AP) described in Part A, Sec. 7.
243–254	Administrator's ZIP Code	12	Required for U.S. addresses. Enter the valid ZIP Code (nine, five, or twelve-digit) assigned by the U.S. Postal Service. If only the first five-digits are known, left justify the information and fill the unused positions with blanks.
255–276	Administrator's Foreign Province or State	22	Required for a foreign address. Enter the name of the Administrator's Province or State. Left justify the information and fill unused positions with blanks. Leave blank for U.S. addresses.
277–278	Administrator's Foreign Address Country Code	2	Required for a foreign address. Enter the name of the Administrator's Foreign Country Code from the table in Part A, Sec. 8. Leave blank for U.S. addresses.
279–300	Administrator's Foreign Address Postal Routing Code	22	Required for a foreign address. Enter the name of the Administrator's Foreign Country Postal Routing Code. Left justify the information and fill unused positions with blanks. Leave blank for U.S. addresses.
301–310	Administrator's Telephone Number	10	Enter the Administrator's telephone number if available. The number must be exactly 10 numeric characters; otherwise, leave blank.
311–319	Last Report Administrator's EIN	9	Enter the nine-digit Employer Identification Number of the administrator, if available. Do NOT enter blanks, hyphens or alpha characters. An EIN consisting of all the same digits (<i>e.g.</i> , 11111111) is not acceptable. If the EIN is not available, entering blanks is acceptable.
320–389	Last Report Administrator's Name	70	Enter administrator's name, if available. Left justify the information and fill unused positions with blanks; otherwise, leave blank.
390–424	Typed Administrator's Signature Name	35	Enter the name of the administrator who signs the tax form; otherwise, leave blank. Left justify the information and fill unused positions with blanks.

Record Name: Administrator "A" Record

Field Positions	Field Title	Length	Description and Remarks
425-432	Administrator's Signature Date	8	Enter the date the administrator sign the tax form in YYYYMMDD format; otherwise, leave blank.
433-740	Reserved	308	Enter blanks.
741-748	Record Sequence Number	8	Required. Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1" (one), since it is the first record on your file and you can have only one "T" record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, <i>i.e.</i> , 2, 3, 4, etc. Right-justify the information numbers with leading zeroes in the field. For example, the "T" record sequence number would appear as "00000001" in the field, the "S" record would be "00000002", the "A" record, "00000003", the "P" record, "00000004" and so on until you reach the final record of the file, the "F" record.
749-750	Blank or Carriage Return Line Feed (CR/LF)	2	Enter blanks or carriage return line feed (CR/LF) characters.

Administrator "A" Record Layout

Record Type	Plan Year Begin Date	Plan Year Ending Date	Sponsor's EIN	Plan Number	FIRE Continuation Indicator
1	2-9	10-17	18-26	27-29	30

FIRE Continuation Sequence Number	Administration Same as Sponsor Indicator	Administrator's EIN	Administrator's Name	Administrator's In Care Of Name	Administrator's Address Line 1
31-33	34	35-43	44-113	114-148	149-183

Administrator's Address Line 2	Administrator's City	Administrator's State Code	Administrator's ZIP code	Administrator's Foreign Province or State Name	Administrator's Foreign Address Country Code
184-218	219-240	241-242	243-254	255-276	277-278

Administrator's Foreign Address Routing Code	Administrator's Telephone Number	Last Report Administrator's EIN	Last Report Administrator's Name	Typed Administrator's Signature Name	Administrator's Signature Date
279-300	301-310	311-319	320-389	390-424	425-432

Reserved	Record Sequence Number	Blank or CR/LF
433-740	741-748	749-750

Sec. 4. Participant “P” Record

.01 The “P” Record is a fixed record length of 750 positions and all positions listed are **required**.

.02 All alpha characters entered in the “P” Record must be upper case.

Note 1: For all fields marked “Required”, the transmitter must provide the information described under Description and Remarks. If required fields are not completed in accordance with these instructions, IRS will contact you to request a new file. For those fields not marked “Required”, a transmitter must allow for the field, but may be instructed to enter blanks or zeroes in the indicated field position(s) and for the indicated length. All records have a fixed length of 750 positions. Refer to Instructions for Form 8955–SSA for additional filing information.

Record Name: Participant “P” Record

Field Positions	Field Title	Length	Description and Remarks										
1	Record Type	1	Required. Enter “P”.										
2–9	Plan Year Begin Date	8	Required. Enter the date the plan began in the following format YYYYMMDD.										
10–17	Plan Year End Date	8	Required. Enter the date the plan ended in the following format YYYYMMDD.										
18–26	Sponsor EIN	9	Required. Enter the nine-digit Employer Identification Number of the sponsor. Do NOT enter blanks, hyphens or alpha characters. An EIN consisting of all the same digits (<i>e.g.</i> , 11111111) is not acceptable.										
27–29	Plan Number	3	Required. Enter the plan number. Right-justify the information and fill with leading zeros.										
30	FIRE Continuation Indicator	1	Required. Enter a “1” if this is a continuation of a Form 8955–SSA; otherwise, enter a zero.										
31–33	FIRE Continuation Sequence Number	3	Required. Enter the sequence number of the Form 8955–SSA continuation number. Right-justify the information and fill with leading zeros.										
34–41	Participant Sequence Number	8	Required. For the first participant enter 00000001. Increase by 1 for each additional participant reported in the file.										
42	Entry Code	1	<p>Required. Enter the appropriate code from the table below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Indicator</u></th> <th style="text-align: left;"><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>A</td> <td>Participant not previously reported.</td> </tr> <tr> <td>B</td> <td>Participant previously reported under the plan number shown on this schedule to modify some of the previously reported information.</td> </tr> <tr> <td>C</td> <td>Participant previously reported under another plan number who will now be receiving his/her benefits from the plan reported on this schedule.</td> </tr> <tr> <td>D</td> <td>Participant previously reported under the plan number shown on this schedule who is no longer entitled to those deferred vested benefits.</td> </tr> </tbody> </table>	<u>Indicator</u>	<u>Usage</u>	A	Participant not previously reported.	B	Participant previously reported under the plan number shown on this schedule to modify some of the previously reported information.	C	Participant previously reported under another plan number who will now be receiving his/her benefits from the plan reported on this schedule.	D	Participant previously reported under the plan number shown on this schedule who is no longer entitled to those deferred vested benefits.
<u>Indicator</u>	<u>Usage</u>												
A	Participant not previously reported.												
B	Participant previously reported under the plan number shown on this schedule to modify some of the previously reported information.												
C	Participant previously reported under another plan number who will now be receiving his/her benefits from the plan reported on this schedule.												
D	Participant previously reported under the plan number shown on this schedule who is no longer entitled to those deferred vested benefits.												
43	Foreign Participant Without SSN Indicator	1	Required. Enter a “1” if the participant is a foreign national employed outside the United States who does not have an SSN; otherwise, enter a zero.										
44–52	Participant SSN	9	Required unless a foreign national. Enter the nine-digit Social Security Number (SSN) of the participant. Do NOT enter blanks, hyphens or alpha characters. An SSN consisting of all the same digits (<i>e.g.</i> , 11111111) is not acceptable. If the SSN is not required, entering blanks is acceptable.										

Record Name: Participant "P" Record

Field Positions	Field Title	Length	Description and Remarks																		
53–63	Participant's First Name	11	Required. Enter the first name of the participant if known; otherwise, enter blanks. Left justify the information and fill unused positions with blanks.																		
64	Participant's Middle Initial	1	Enter the middle initial of the participant if known; otherwise, enter a blank.																		
65–99	Participant's Last Name	35	Required. Enter the surname of the participant if known; otherwise, enter blanks. Left justify the information and fill unused positions with blanks.																		
100	Participant's Annuity Type Code	1	Required. Enter the appropriate code from the table below: <table border="0" style="margin-left: 40px;"> <thead> <tr> <th><u>Indicator</u></th> <th><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>A</td> <td>Single Sum</td> </tr> <tr> <td>B</td> <td>Annuity payable over a fixed number of years</td> </tr> <tr> <td>C</td> <td>Life annuity</td> </tr> <tr> <td>D</td> <td>Life annuity with period certain</td> </tr> <tr> <td>E</td> <td>Cash refund life annuity</td> </tr> <tr> <td>F</td> <td>Modified cash refund life annuity</td> </tr> <tr> <td>G</td> <td>Joint and last survivor life annuity</td> </tr> <tr> <td>M</td> <td>other</td> </tr> </tbody> </table>	<u>Indicator</u>	<u>Usage</u>	A	Single Sum	B	Annuity payable over a 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
<u>Indicator</u>	<u>Usage</u>																				
A	Single Sum																				
B	Annuity payable over a 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																				
101	Participant Payment Frequency Code	1	Required. Enter the appropriate code from the table below: <table border="0" style="margin-left: 40px;"> <thead> <tr> <th><u>Indicator</u></th> <th><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>A</td> <td>Lump sum</td> </tr> <tr> <td>B</td> <td>Annually</td> </tr> <tr> <td>C</td> <td>Semiannually</td> </tr> <tr> <td>D</td> <td>Quarterly</td> </tr> <tr> <td>E</td> <td>Monthly</td> </tr> <tr> <td>M</td> <td>Other</td> </tr> </tbody> </table>	<u>Indicator</u>	<u>Usage</u>	A	Lump sum	B	Annually	C	Semiannually	D	Quarterly	E	Monthly	M	Other				
<u>Indicator</u>	<u>Usage</u>																				
A	Lump sum																				
B	Annually																				
C	Semiannually																				
D	Quarterly																				
E	Monthly																				
M	Other																				
102–116	Participant's Vested Benefit Amount	15	Required for Defined Benefit plan if Entry Code is A or B. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. For example, report \$600.25 as 00000000060025. Do not enter dollar signs, commas or decimal points.																		
117–131	Participant's Total Account Value Amount	15	Required for Defined Contribution plan if Entry Code is A or B. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. For example, report \$600.25 as 00000000060025. Do not enter dollar signs, commas or decimal points.																		
132–140	Participant's Prior Sponsor's EIN	9	Required if Entry Code is C. Enter the nine-digit Employer Identification Number of the participant's prior sponsor. Do NOT enter blanks, hyphens or alpha characters. An EIN consisting of all the same digits (<i>e.g.</i> , 11111111) is not acceptable. If this is not a required entry, entering blanks is acceptable.																		
141–143	Participant's Prior Plan Number	3	Required if Entry Code is C. Enter the participant's prior plan number; otherwise, enter zeros.																		
144	Incomplete Information Indicator	1	Enter a one if the information being reported is based on incomplete records.																		
144–740	Reserved	596	Enter blanks.																		

Record Name: Participant "P" Record

Field Positions	Field Title	Length	Description and Remarks
741-748	Record Sequence Number	8	Required. Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1" (one), since it is the first record on your file and you can have only one "T" record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, <i>i.e.</i> , 2, 3, 4, etc. Right-justify the information numbers with leading zeroes in the field. For example, the "T" record sequence number would appear as "00000001" in the field, the "S" record would be "00000002", the "A" record, "00000003", the "P" record, "00000004" and so on until you reach the final record of the file, the "F" record.
749-750	Blank or Carriage Return Line Feed (CR/LF)	2	Enter blanks or carriage return line feed (CR/LF) characters.

Participant "P" Record Layout

Record Type	Plan Year Begin Date	Plan Year End Date	Sponsor EIN	Plan Number	FIRE Continuation Indicator
1	2-9	10-17	18-26	27-29	30

FIRE Continuation Sequence Number	Participant's Sequence Number	Entry Code	Foreign Participant's Without SSN Indicator	Participant's SSN
31-33	34-41	42	43	44-52

Participant's First Name	Participant's Middle Initial	Participant's Last Name	Participant's Annuity Type Code	Participant's Payment Frequency Code	Participant's Vested Benefit Amount
53-63	64	65-99	100	101	102-116

Participant's Total Account Value Amount	Participant's Prior Sponsor EIN	Participant's Prior Plan Number	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
117-131	132-140	141-143	144-740	741-748	749-750

Sec. 5. End of Transmission "F" Record

.01 The "F" Record is a fixed record length of 750 positions and all positions listed are **required**. The "F" Record is a summary of the number of all records in the entire file. There is only one 'F' Record per file.

.02 This record will be written after the last "P" Record of the entire file. End the file with an End of Transmission "F" Record. No data will be read after the "F" Record.

.03 All alpha characters entered in the "F" Record must be upper case.

Record Name: End of Transmission "F" Record

Field Positions	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter "F".
2-9	Sponsor Record Count	8	Required. Enter the total number of Sponsor Records on this file. This count must be the same as the total number of "S" records. Right-justify the information and fill with leading zeros.
10-17	Administrator Record Count	8	Required. Enter the total number of Administrator Records on this file. This count must be the same as the total number of "A" records. Right-justify the information and fill with leading zeros.
18-25	Participant Record Count	8	Required. Enter the total number of Participant Records on this file. This count must be the same as the total number of "P" records. Right-justify the information and fill with leading zeros.
26-33	File Record Count	8	Required. Enter the total number of all records in the file, including the Transmitter 'T' Record, the Sponsor 'S' Record, the Administrator 'A' Records, the Participant 'P' Records, and End of Transmission 'F' Record. Right-justify the information and fill with leading zeros.
34-740	Reserved	707	Enter blanks.
741-748	Record Sequence Number	8	Required. Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1" (one), since it is the first record on your file and you can have only one "T" record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, <i>i.e.</i> , 2, 3, 4, etc. Right-justify the information numbers with leading zeroes in the field. For example, the "T" record sequence number would appear as "00000001" in the field, the "S" record would be "00000002", the "A" record, "00000003", the "P" record, "00000004" and so on until you reach the final record of the file, the "F" record.
749-750	Blank or Carriage Return Line Feed	2	Enter blanks or carriage return line feed (CR/LF) characters.

End of Transmission "F" Record Layout

Record Type	Sponsor Record Count	Administrator Record Count	Participant Record Count	File Record Count
1	2-9	10-17	18-25	26-33

Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
34-740	741-748	749-750

Rev. Proc. 2011-32

SECTION 1. PURPOSE

This revenue procedure provides the 2012 inflation adjusted amounts for Health Savings Accounts (HSAs) as determined under § 223 of the Internal Revenue Code.

SECTION 2. 2012 INFLATION ADJUSTED ITEMS

Annual contribution limitation. For calendar year 2012, the annual limitation on deductions under § 223(b)(2)(A) for an individual with self-only coverage under a high deductible health plan is \$3,100. For calendar year 2012, the annual limitation

on deductions under § 223(b)(2)(B) for an individual with family coverage under a high deductible health plan is \$6,250.

High deductible health plan. For calendar year 2012, a “high deductible health plan” is defined under § 223(c)(2)(A) as a health plan with an annual deductible that is not less than \$1,200 (no change from calendar year 2011) for self-only coverage or \$2,400 (no change from calendar year 2011) for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$6,050 for self-only coverage or \$12,100 for family coverage.

SECTION 3. EFFECTIVE DATE

This revenue procedure is effective for calendar year 2012.

SECTION 4. DRAFTING INFORMATION

The principal author of this revenue procedure is Bill Ruane of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding § 223 and HSAs, contact Leslie Paul at (202) 622-6080 (not a toll-free call). For further information regarding the calculation of the inflation adjustments in this revenue procedure, contact Mr. Ruane at (202) 622-4920 (not a toll-free call).

Part IV. Items of General Interest

Specified Tax Return Preparers Required To File Individual Income Tax Returns Using Magnetic Media; Correction

Announcement 2011–31

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document describes a correction to final regulations (T.D. 9518, 2011–17 I.R.B. 710) that were published in the **Federal Register** on Wednesday, March 30, 2011 (76 FR 17521) providing guidance to specified tax return preparers who prepare and file individual income tax returns using magnetic media pursuant to section 6011(e)(3) of the Internal Revenue Code.

DATES: This correction is effective on April 22, 2011, and is applicable to individual income tax returns filed after December 31, 2010.

FOR FURTHER INFORMATION CONTACT: Keith L. Brau, (202) 622–4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 6011 of the Internal Revenue Code.

Need for Correction

As published, final regulations (T.D. 9518) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (T.D. 9518) which were the subject of FR Doc. 2011–7571 is corrected as follows:

On page 17528, column 2, under CFR Part Heading “PART 301—PROCEDURE AND ADMINISTRATION”, the language “Par. 4. The authority citation for part 301 is amended by adding an entries in numerical order to read, in part, as follows:” is corrected to read “Par. 4. The authority citation for part 301 is amended by adding entries in numerical order to read, in part, as follows:”.

LaNita Van Dyke,
*Chief, Publications and
Regulations Branch,
Legal Processing Division,
Associate Chief Counsel
(Procedure and Administration).*

(Filed by the Office of the Federal Register on April 21, 2011, 8:45 a.m., and published in the issue of the Federal Register for April 22, 2011, 76 F.R. 22611)

Correction to Nonacquiescence in Robinson Knife Manufacturing Company and Subsidiaries v. Commissioner, 600 F. 3d 121 (2d Cir. 2010), rev’g T.C. Memo 2009–9

Announcement 2011–32

This document contains corrections to the action on decision nonacquiescing in the decision in *Robinson Knife Manufacturing Company and Subsidiaries v. Commissioner*, 600 F. 3d 121 (2d Cir. 2010), rev’g T.C. Memo 2009–9, published in 2011–9 I.R.B. Footnote 1 summarizing the Commissioner’s nonacquiescence is corrected to read as follows:

Nonacquiesces to the court’s holding that the sales-based royalties the taxpayer paid for the right to use trademarks on the kitchen tools that it manufactures and sells are not production costs allocable to property produced within the meaning of Treas. Reg. § 1.263A–1(e) and are deductible under § 162 of the Internal Revenue Code.

The principal author of this announcement is John Roman Faron of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this announcement, contact Mr. Faron at (202) 622–4930 (not a toll-free call).

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as “rulings”) that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.

ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel’s Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.

PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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Ann	Announcement
CD	Court Decision
DO	Delegation Order
EO	Executive Order
PL	Public Law
PTE	Prohibited Transaction Exemption
RP	Revenue Procedure
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SPR	Statement of Procedural Rules
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