



Publication 4810

Specifications for Electronic Filing of Form 8955-SSA,
Annual Registration Statement Identifying Separated
Participants With Deferred Vested Benefits

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Part A. | Introduction and General Information

Sec. 1 Introduction

[Rev. Proc. 2015-47](#), 2015-39 I.R.B 419 set forth procedures for plan administrators and plan sponsors that are required to file electronically Form 8955-SSA to request a waiver of the filing requirement due to economic hardship.

This publication outlines the communication procedures, record format, validation criteria, and errors associated with the electronic filing of Form 8955-SSA, *Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits*.

The file specifications and record layouts should be used in conjunction with the following:

- [Form 8955-SSA](#), *Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits*
- [Instructions for Form 8955-SSA](#).

Sec. 2 Purpose

The purpose of this publication is to provide the specifications for electronically filing Form 8955-SSA, *Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits*, with the Internal Revenue Service. This publication must be used to prepare current and prior year Form 8955-SSAs.

Generally, the boxes on the paper forms do correspond with the fields used for the electronic record; however, if the form and field instructions do not match, the guidance in this publication supersedes the form instructions.

Sec. 3 What's New in 2017

The most recent version of Form 8955-SSA and companion instructions can be found at www.irs.gov webpage [Form 8955-SSA Resources](#).

The FIRE Production System will be down from 6 p.m. ET December 6, 2017, through January 7, 2018, for yearly updates. A controlled launch is scheduled for January 8-10, 2018, from 8 a.m. ET to 4 p.m. ET. The FIRE Production System will be available on January 16, 2018. An alert will be posted on the FIRE webpage if the system is available prior to January 16, 2018.

The FIRE Test System is available from November 1, 2017, through 6 p.m. ET December 6, 2017, and January 2, 2018, through August 31, 2018.

Beginning November 2, 2017, FIRE accounts will be required to establish a secret phrase to assist in resetting of passwords for FIRE systems (Production and Test). Refer to Pub. [1220](#) for additional information about the new FIRE feature – secret phrase.

Sec. 4 Communicating with the IRS

Assistance is available year-round, Monday through Friday, to payers, transmitters, and employers for the following issues:

- Questions from the payer and transmitter community relating to the correct preparation and filing of information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8027 and W-2G).
- Questions related to electronic filing of Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*.
- Questions related to electronic filing of Form 8955-SSA, *Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits*.
- Notice CP2100; *Please Check Your Backup Withholding List*.
- Notice 972CG, *A Penalty is Proposed for Your Information Returns*

Contact the IRS at:

- 1-866-455-7438
- 1-304-263-8700 (International)
- 1-304-579-4827 for Telecommunications Device for the Deaf (TDD)

The IRS address for filing information returns electronically (FIRE) is <https://fire.irs.gov/>. The address to send a test file electronically is <https://fire.test.irs.gov/>.

To address questions on electronic filing information returns, you may send an email to mccirp@irs.gov. When you send emails concerning specific file information, include the company name and the electronic filename or Transmitter Control Code (TCC). Do not include Taxpayer Identification Numbers (TINs) or attachments in email correspondence, as electronic mail is not secure.

You can also mail general inquiries regarding the filing of information returns electronically and your comments/suggestions regarding this publication to:

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

Sec. 5 Additional Resources

- Information for electronic filing of Form 8955-SSA is available at www.irs.gov using Keywords "[Form 8955-SSA Resources](#)."
- Information Returns resources are found using Keywords "[Information Return Reporting](#)" and "[Information Returns Processing](#)."

Sec. 6 Filing Requirements, Due Dates, Retention Requirements, and Extensions

.01 Filing Requirements

Plan administrators of plans subject to the vesting standards of section 203 of ERISA must file Form 8955-SSA. A plan administrator is not required to report a separated participant if the participant's deferred vested benefits is attributable to an annuity contract or custodial account that is not required to be treated as part of the section 403(b) plan assets for purposes of the reporting requirements of ERISA Title I. "Sponsors and administrators of governmental, church, and other plans that are not subject to the vesting standards of section 203 of ERISA (including plans that cover only owners and their spouses) may elect to file Form 8955-SSA voluntarily.

A filer must generally file the Form 8955-SSA electronically if the filer is required to file 250 returns of any type during the calendar year that include the first day of the plan year.

If a filer is required to file a Form 8955-SSA electronically but does not do so, the filer is considered not to have filed the form even if a paper form is submitted. The requirement to file the Form 8955-SSA electronically does not apply to filers filing for relief under [Notice 2014-35, 2014-23 I.R.B. 1072](#). See Regulations section 301.6057-3 for more information on mandatory electronic filing of Form 8955-SSA.

Complete details are found in the Instructions for Form 8955-SSA.

.02 Due Dates

In general, if a Form 8955-SSA must be filed for a plan year, it must be filed by the last day of the 7th month following the last day of that plan year. If any due date falls on a Saturday, Sunday, or legal holiday, the return is considered timely if filed on the next business day.

.03 Retention Requirements

Plan administrators should retain a copy of the information returns filed with the IRS or have the ability to reconstruct the data for at least three years after the due date of the returns.

.04 Extensions

An extension may be requested by filing [Form 5558](#), *Application for Extension of Time To File Certain Employee Plan Returns*, on or before the normal due date (not including any extension) of the Form 8955-SSA. See the instructions, located on the back of Form 5558, for specific guidance.

Note: An automatic extension of time to file Form 8955-SSA until the due date of the federal income tax return of the employer will be granted if certain conditions are met and cannot be extended further by using Form 5558. The time to file cannot be extended more than 9 1/2 months beyond the close of the plan year.

Sec. 7 Amended Returns

If a Form 8955-SSA was filed with the IRS and an error was discovered with the return after the IRS accepted the return, an amended Form 8955-SSA must be sent. Amended returns should be filed as soon as possible. An amended return should only be filed to correct a file that previously received a “Good” status.

When a return is incorrect, resubmit the entire file again with the erroneous information corrected as an amended return. Enter a “1” (Amended Return Indicator) in field position 34 of the Sponsor “S” record to identify the submission as an amended return.

If you are amending prior year return information, use the record format for the current year and submit in a separate transmission. 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.

Sec. 8 Penalties Related to the Filing of Form 8955-SSA

The Internal Revenue Code (IRC) § 6652 imposes penalties for failures to satisfy filing requirements:

- IRC § 6652(d)(1) for the late filing penalty
- IRC § 6652(d)(1) for failure to file an annual registration statement
- IRC § 6652(d)(2) for failure to file notification of a change in the status of the plan

Details regarding penalties are found in Instructions for Form 8955-SSA.

Sec. 9 Definition of Terms

Element	Description
Amended Return	An amended return is an information return filed by the transmitter to amend an information return that was previously filed and processed by the IRS, but was missing information and/or contained erroneous information.
Employer Identification Number (EIN)	A nine-digit number assigned by the IRS for Federal tax reporting purposes.
File	For purposes of this publication, 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.

Element	Description
Filer	Individual/Organization (may be plan administrator, plan sponsor and/or transmitter) filing information returns with the IRS.
Participant	Generally, for these purposes, any individual entitled to receive benefits under a plan.
Plan Administrator	<p>The person designated by the plan. In the absence of a designation, this is either:</p> <ul style="list-style-type: none"> • the employer (in the case of the plan maintained by a single employer) <p style="text-align: center;">or</p> <ul style="list-style-type: none"> • the association, committee, or joint board of trustees who maintains 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 End of Transmission "F" Record. All records are a fixed length of 750 positions.
Service Bureau	A person, individual, or organization with whom the plan administrator has a contract to prepare and/or file information return files with the IRS. A parent company filing data for a subsidiary is not considered a service bureau.
Social Security Number (SSN)	A nine-digit number assigned by the 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 one of the following (1) the employer (if the plan is maintained by a single employer), (2) the employee organization (if the plan is maintained by an employee organization), or (3) the association, committee, or joint board of trustees of the parties who maintain the plan (if the plan is 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/individual or organization filing electronically. The transmitter may be the plan administrator or agent of the plan administrator.
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. 10 State Abbreviation Codes, APO and FPO Addresses and Foreign Country Codes

.01 State Abbreviation Codes

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

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

.02 APO and FPO Addresses

When reporting APO/FPO addresses use the following format:

EXAMPLE:

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

.03 Foreign Country Codes

The following table provides the International Organization for Standardization (ISO) Foreign Country Codes that are to be used when developing the country code portion of address fields.

AC	Ascension Island	GI	Gibraltar	NT	Neutral Zone
AD	Andorra	GL	Greenland	NU	Niue
AE	United Arab Emirates	GM	Gambia	NZ	New Zealand (Aotearoa)
AF	Afghanistan	GN	Guinea	OM	Oman
AG	Antigua and Barbuda	GP	Guadeloupe	PA	Panama
AI	Anguilla	GQ	Equatorial Guinea	PE	Peru
AL	Albania	GR	Greece	PF	French Polynesia
AM	Armenia	GS	S. Georgia and S. Sandwich Islands	PG	Papua New Guinea
AN	Netherlands Antilles	GT	Guatemala	PH	Philippines
AO	Angola	GU	Guam	PK	Pakistan
AQ	Antarctica	GW	Guinea-Bissau	PL	Poland
AR	Argentina	GY	Guyana	PM	St. Pierre and Miquelon
AS	American Samoa	HK	Hong Kong	PN	Pitcairn
AT	Austria	HM	Heard and McDonald Islands	PR	Puerto Rico
AU	Australia	HN	Honduras	PS	Palestinian Territory, Occupied
AW	Aruba	HR	Croatia (Hrvatska)	PT	Portugal
AX	Aland Islands	HT	Haiti	PW	Palau
AZ	Azerbaijan	HU	Hungary	PY	Paraguay
BA	Bosnia and Herzegovina	ID	Indonesia	QA	Qatar
BB	Barbados	IE	Ireland	RE	Reunion
BD	Bangladesh	IL	Israel	RO	Romania
BE	Belgium	IM	Isle of Man	RS	Serbia
BF	Burkina Faso	IN	India	RU	Russian Federation
BG	Bulgaria	IO	British Indian Ocean Territory	RW	Rwanda
BH	Bahrain	IQ	Iraq	SA	Saudi Arabia
BI	Burundi	IR	Iran	SB	Solomon Islands
BJ	Benin	IS	Iceland	SC	Seychelles
BL	St. Barthelemy	IT	Italy	SD	Sudan
BM	Bermuda	JE	Jersey	SE	Sweden
BN	Brunei Darussalam	JM	Jamaica	SG	Singapore
BO	Bolivia	JO	Jordan	SH	St. Helena

Table 2: ISO Foreign Country Codes

BQ	Bonaire, Saint Eustatious and Saba	JP	Japan	SI	Slovenia
BR	Brazil	KE	Kenya	SJ	Svalbard & Jan Mayen Islands
BS	Bahamas	KG	Kyrgyzstan	SK	Slovak Republic
BT	Bhutan	KH	Cambodia	SL	Sierra Leone
BV	Bouvet Island	KI	Kiribati	SM	San Marino
BW	Botswana	KM	Comoros	SN	Senegal
BY	Belarus	KN	Saint Kitts and Nevis	SO	Somalia
BZ	Belize	KP	Korea (North)	SR	Suriname
CA	Canada	KR	Korea (South)	SS	South Sudan
CC	Cocos (Keeling) Islands	KW	Kuwait	ST	Sao Tome and Principe
CD	Congo, Democratic Republic	KY	Cayman Islands	SU	USSR (former)
CF	Central African Republic	KZ	Kazakhstan	SV	El Salvador
CG	Congo	LA	Laos	SX	Saint Maarten (Dutch)
CH	Switzerland	LB	Lebanon	SY	Syria
CI	Cote D'Ivoire (Ivory Coast)	LC	Saint Lucia	SZ	Swaziland
CK	Cook Islands	LI	Liechtenstein	TC	Turks and Caicos Islands
CL	Chile	LK	Sri Lanka	TD	Chad
CM	Cameroon	LR	Liberia	TF	French Southern Territories
CN	China	LS	Lesotho	TG	Togo
CO	Colombia	LT	Lithuania	TH	Thailand
CR	Costa Rica	LU	Luxembourg	TJ	Tajikistan
CS	Czechoslovakia (former)	LV	Latvia	TK	Tokelau
CU	Cuba	LY	Libya	TL	Timor-Leste
CV	Cape Verde	MA	Morocco	TM	Turkmenistan
CW	Curacao	MC	Monaco	TN	Tunisia
CX	Christmas Island	MD	Moldova	TO	Tonga
CY	Cyprus	ME	Montenegro	TP	East Timor
CZ	Czech Republic	MF	St. Martin (French)	TR	Turkey
DE	Germany	MG	Madagascar	TT	Trinidad and Tobago
DJ	Djibouti	MH	Marshall Islands	TV	Tuvalu
DK	Denmark	MK	F.Y.R.O.M. (Macedonia)	TW	Taiwan
DM	Dominica	ML	Mali	TZ	Tanzania
DO	Dominican Republic	MM	Myanmar	UA	Ukraine
DZ	Algeria	MN	Mongolia	UG	Uganda

Table 2: ISO Foreign Country Codes

EC	Ecuador	MO	Macau	UK	United Kingdom
EE	Estonia	MP	Northern Mariana Islands	UM	US Minor Outlying Islands
EG	Egypt	MQ	Martinique	US	United States
EH	Western Sahara	MR	Mauritania	UY	Uruguay
ER	Eritrea	MS	Montserrat	UZ	Uzbekistan
ES	Spain	MT	Malta	VA	Vatican City State (Holy See)
ET	Ethiopia	MU	Mauritius	VC	Saint Vincent & the Grenadines
EU	European Union	MV	Maldives	VE	Venezuela
FI	Finland	MW	Malawi	VG	British Virgin Islands
FJ	Fiji	MX	Mexico	VI	Virgin Islands (U.S.)
FK	Falkland Islands (Malvinas)	MY	Malaysia	VN	Viet Nam
FM	Micronesia	MZ	Mozambique	VU	Vanuatu
FO	Faroe Islands	NA	Namibia	WF	Wallis and Futuna Islands
FR	France	NC	New Caledonia	WS	Samoa
FX	France, Metropolitan	NE	Niger	XK	Kosovo
GA	Gabon	NF	Norfolk Island	YE	Yemen
GB	Great Britain (UK)	NG	Nigeria	YT	Mayotte
GD	Grenada	NI	Nicaragua	YU	Serbia and Montenegro (former)
GE	Georgia	NL	Netherlands	ZA	South Africa
GF	French Guiana	NO	Norway	ZR	Zaire See CD Congo, Democratic Republic
GG	Guernsey	NP	Nepal	ZM	Zambia
GH	Ghana	NR	Nauru	ZW	Zimbabwe

Part B. | Data Communications



Sec. 1 Application for Filing Information Returns Electronically

.01 Form 4419, *Application for Filing Information Returns Electronically*

All transmitters who file information returns electronically through the FIRE System are required to request authorization to file electronically by submitting [Form 4419, *Application for Filing Information Returns Electronically*](#). Additionally, to transmit files electronically through FIRE, you must have software that meets the requirements and record layouts in this publication; or a service provider that will create the file in the proper format. A scanned or PDF copy will not be accepted.

Form 4419 may be completed online at <https://fire.irs.gov/>. At the main menu, select "Fill-in Form 4419". Review the "Important Notes" screen to ensure that you have the correct information to proceed. To complete your submission, click the box, "Yes, I am authorized to sign this document on behalf of the transmitter."

Transmitters may file Form 4419 throughout the year; however, the application must be submitted at least 45 days prior to the current year return due date.

.02 Do I Need More than One TCC?

Most forms require a single Transmitter Control Code (TCC) and therefore, only one Form 4419 must be filed; however, an additional TCC is required for each of the following types of returns.

- Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G (See Publication 1220)
- Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*
- Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*
- Form 8955-SSA, *Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits*

Detailed instructions can be found on Form 4419.

For example, if a transmitter plans to file Forms 1099 INT, one Form 4419 should be filed. When another type of form (Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G) will be filed, the transmitter should not submit a new Form 4419.

The IRS encourages transmitters who file for multiple filers to file one application and to use the assigned TCC for all filers. While not encouraged, multiple TCCs can be issued to filers with multiple TINs. Transmitters cannot use more than one TCC in a file. Each TCC must be reported in separate transmissions.

Some service bureaus will transmit files using their TCC, while others will require filers to obtain a TCC of their own. Filers should contact their service bureau for further information.

An additional TCC is required to electronically file AIR Forms 1094/1095-B and 1094/1095-C. Visit www.irs.gov and search for [Affordable Care Act Information Returns \(AIR\) Program](#).

.03 Application Approval

A five-character alphanumeric Transmitter Control Code (TCC) will be assigned and included in an approval letter that will be mailed to the address listed on the Form 4419 within 45 days. Electronic returns may not be transmitted with the IRS until the Form 4419 is approved.

Form 4419 is subject to review before approval to transmit electronically is granted. The IRS may require additional documentation. The IRS has the authority to revoke the TCC and terminate the release of the transmitted files.

Once a transmitter is approved to file electronically, it is not necessary to reapply unless:

- The TCC is not used for two consecutive years to transmit information returns. When your TCC is deleted, you must submit a new Form 4419.
- The filer's files were transmitted in the past by a service bureau using the service bureau's TCC, but now the filer has computer equipment compatible with that of the IRS and wishes to prepare the files. The filer must request a TCC by submitting Form 4419.

.04 Updating Information on Form 4419

Transmitters should notify the IRS of any changes to their application information by submitting a revised [Form 4419](#). Check the "Revised" box located at the top of Form 4419 and provide the current TCC assigned to the business. A revised Form 4419 can only be submitted if you are updating information for a previously submitted and approved Form 4419 for the following information:

- Block 1 – Legal name and address
- Block 3 – Person to contact or contact information

Changes to the blocks listed below require you to submit a new Form 4419 and a new TCC will be assigned.

- Block 2 – EIN
- Block 7 – Type of return to be reported.

Refer to the instructions included on Form 4419.

.05 Deleted TCC

Your TCC remains valid by transmitting information returns or requests for extension of time to file information returns electronically through the FIRE System. If you do not use your TCC for two consecutive years, your TCC will be deleted. A deleted TCC cannot be reactivated. You will need to submit a new Form 4419. See Part A, for mailing address.

Sec. 2 User ID, Password and PIN Requirements

Before you can transmit files to the FIRE Production System or the FIRE Test System you must establish accounts. The system will prompt you to create your initial User ID, password and a 10-digit Personal Identification Number (PIN). You must enter the PIN each time you electronically send an original or amended file.

Test files also require a 10-digit Test PIN to be established. You must enter the Test PIN each time you electronically send a test file.

Authorized agents or transmitters may enter their PIN; however, the filer is responsible for the accuracy of the returns and will be liable for penalties for failure to comply with filing requirements.

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

Sec. 3 Connecting to FIRE

Connect to the FIRE Production System by accessing <https://fire.irs.gov/>. The FIRE Production System will be down from 6 p.m. ET December 6, 2017, through January 7, 2018, for yearly updates. A controlled launch is scheduled for January 8-10, 2018, from 8 a.m. ET to 4 p.m. ET. The FIRE Production System will be available on January 16, 2018. An alert will be posted on the FIRE webpage if the system is available prior to January 16, 2018.

Connect to the FIRE Test System by accessing https://fire.test.irs.gov. The FIRE Test System is available from November 1, 2017, through 6 p.m. ET December 6, 2017, and January 2, 2018, through August 31, 2018. **Note:** The FIRE Production System and the FIRE Test System do not communicate. You must create and maintain a separate account for each FIRE System.

Follow the table below to connect to the FIRE System.

Connecting to the FIRE System	
1st Time Connection to FIRE Production and Test Systems	Returning User to FIRE Production and Test Systems
<ol style="list-style-type: none"> 1. Access the FIRE Production or FIRE Test System 2. Click “Create New Account” 3. Fill out the registration form and click “Submit” 4. Create User ID 5. Create and verify password 6. Click “Create” 7. If the message “Account Created” is received, click “OK” 8. Create and verify the 10-digit self-assigned PIN 9. Click “Submit” 10. If the message “Your PIN has been successfully created!” is received, click “OK” 11. Read the bulletin(s) and/or Click “Continue” <p>Note: The email you provided when creating the account is where all email communications will be sent. If you are using SPAM filtering software, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov.</p>	<ol style="list-style-type: none"> 1. Click “Log On” 2. Enter the User ID (not case sensitive) 3. Enter the Password (case sensitive) 4. Read the bulletin(s) and/or Click “Continue” <p>Password criteria:</p> <ul style="list-style-type: none"> • Must contain a minimum of 8 characters • Limited to a maximum of 20 characters • Must contain at least one special character '- " #?!@\$%^&*.,'- • Must contain at least one upper case letter (alpha character) • Must contain at least one lower case letter (alpha character) • Must contain at least one number (numeric character) • Passwords must be changed every 90 days; the previous 24 passwords cannot be used • Passwords cannot contain the User ID or User Name

Uploading Files to FIRE
<p>Upload a file to the FIRE System by taking the following actions:</p> <ol style="list-style-type: none"> 1. After logging in, go to the Main Menu 2. Select “Send Information Returns” 3. Enter the TCC 4. Enter the TIN 5. “Submit” 6. Update company information as appropriate and/or click “Accept” (The system will display the company name, address, city, state, ZIP Code, telephone number, contact and email address.) This information is used to email the transmitter regarding the transmission. 7. Select one of the following: <ul style="list-style-type: none"> • Original File • Replacement File

Uploading Files to FIRE

- Correction File
 - Test File (This option will only be available on the FIRE Test System)
8. Enter the ten-digit PIN (If sending a test file, there is no prompt for this.)
 9. “Submit”
 10. “Browse” to locate the file and open it
 11. “Upload”

Note: When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. The IRS recommends that you print the page for your records. If your screen did not display this page, we probably did not receive the file. To verify, go to Check File Status option on the main menu. If the filename is displayed and the count is equal to '0' and the results indicate 'not yet processed', then we received the file.

Checking the Status of Your File

It is the filer's responsibility to check the status of the submitted files. If you do not receive an email within 2 (two) business days or if you receive an email indicating the file is bad, log back into the FIRE System and select “Check File Status”.

To view the results of the file from the Main Menu:

1. Click “Check File Status”
2. Enter the **TCC**
3. Enter the **TIN**
4. Click “**Search**”

If the results indicate:

- **Good, Not Released** – If the participant count is correct, the filer is finished with this file. The file will automatically be released after ten calendar days unless the filer contacts the IRS within this timeframe.
- **Good, Released** – The file has been released to mainline processing.
- **Good, Released with Errors** – A bad file has been released. This result will be assigned when a bad file with minor errors has not been replaced within the 60 day criteria.
- **Bad** – Click on the filename to view the error message(s). Correct the errors and timely re-file as the same type of file originally submitted (Original or Amended.) Replacement files are not applicable to Form 8955-SSA submissions.
- **Not yet processed** – The file has been received, but results are not available. The filer should check back in a few days.
- **Superseded** – This status is assigned to a bad file when it is replaced by a new submission of the same type. The superseded status is also assigned to a good file when an amended file is filed to correct errors in the good file.

Sec. 4 Electronic Specifications

.01 FIRE System

The FIRE System is designed exclusively for electronic filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8955-SSA and W-2G. Certain filers are required to file Form 8955-SSA electronically.

Filing original and amended Form 8955-SSA through the FIRE System is the method of filing for plan administrators who wish to file electronically instead of filing on paper. Filers who have prepared their information returns in advance of the due date can submit the file any time after the plan year ends.

Electronic files are transmitted through the FIRE System at <https://fire.irs.gov/>. The electronic filing of information returns is not affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in different programs.

.02 FIRE System Internet Security Technical Standards

FIRE System Internet Security Technical Standards are:

- HTTP 1.1 Specification <http://www.w3.org/Protocols/rfc2616/rfc2616.txt>
- TLS 1.1 and 1.2 are implemented using SHA and RSA 1024 bits during the asymmetric handshake.
- The filer can use one of the following encryption algorithms, listed in order of priority using TLS:
 - AES 256-bit (FIPS-197)
 - AES 128-bit (FIPS-197)
 - TDES 168-bit (FIPS-46-3)

Sec. 5 Electronic Submissions

.01 Electronic Submissions

The FIRE System is available for electronic submissions 24 hours a day:

- The FIRE Production System will be down from 6:00 p.m. ET December 6, 2017, through January 7, 2018, for yearly updates. A controlled launch scheduled for January 8-10, 2018 from 8:00 a.m. ET to 4:00 p.m. ET. The FIRE Production System will be available on January 16, 2018. An alert will be posted on the FIRE webpage if the system is available prior to January 16th.
- The FIRE Test System is available from November 1, 2017, through 6:00 p.m. ET December 6, 2017, and January 2, 2018, through August 31, 2018.
- The FIRE Production and FIRE Test Systems may be down every Wednesday from 2:00 a.m. ET to 5:00 a.m. ET for programming updates.

Standard ASCII code is required for all files. The file size cannot exceed 2.5 million records. The time required to transmit files varies depending upon your type of connection to the internet.

When sending electronic files larger than 10,000 records, data compression is encouraged.

- WinZip and PKZIP are the only acceptable compression packages. The IRS cannot accept self-extracting zip files or compressed files containing multiple files.
- The time required to transmit a file can be reduced up to 95 percent by using compression. If you are having trouble transmitting files with a scripting process, please contact the IRS at 1-866-455-7438 for assistance.

Transmitters may create files using self-assigned file name(s). However, the FIRE System will assign a unique filename. Record the FIRE file name as it is required when assistance is needed. The FIRE filename consists of:

1. Submission type
2. TCC (Transmitter Control Code)
3. Four-digit sequence number. The sequence number will be increased for every file sent. For example, if this is the first original file for the calendar year and the TCC is 44444, the IRS assigned filename would be ORIG.44444.0001.

.02 Submission Responses

The results of your electronic transmission(s) will be sent to the email address that was provided on the “Verify your Filing Information” screen within two days after a file has been submitted. See Part B, [Sec. 3 Connecting to the FIRE System](#) [Checking the Status of Your Return](#). If you are using SPAM filtering software, configure it to allow an email from fire@irs.gov and <mailto:irs.e-helpmail@irs.gov>.

If a file is bad, the transmitter must return to <https://fire.irs.gov/> or <https://fire.test.irs.gov/> to identify the errors. At the FIRE System main menu select, Check File Status.

It is the filer’s responsibility to check the status of the file. If a timely filed electronic file is bad, the filer will have up to 60 days from the day the file was transmitted to file an acceptable replacement file. If an acceptable replacement file is not received within 60 days, the filer could be subject to late filing penalties. **Note:** This timeframe only applies to files originally submitted electronically.

If the file is good, it is released for processing after ten calendar days from receipt. Contact the IRS within the ten-day timeframe if the file should not be released for further processing.

Sec. 6 Test Files

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. Testing is available from November 1, 2017 through 6 p.m. ET December 6, 2017 and January 2, 2018 through August 31, 2018. See Part B, Sec. 3 Connecting to FIRE System.

Test files must include the Test Indicator “T” in field position 28 to indicate the file is a test. The test file must consist of a sample of each type of record. For example, Form 8955-SSA includes:

- Transmitter “T” Record (all fields marked required must include transmitter information)
- Sponsor “S” Record
- Administrator “A” Record
- Multiple Participant “P” Record (at least 11 “P” Records per each T Record)
- End of Transmission “F” Record

The IRS will check the file to ensure it meets specifications. Current filers may send a test file to ensure the software reflects all required programming changes; however not all validity, consistency, or math error tests will be conducted.

If you provided a valid email address on the “Verify Your Filing Information” screen, you will be notified of your file acceptance by email within five days of submission. When using email-filtering software, configure software to accept email from <mailto:fire@irs.gov> and irs.e-helpmail@irs.gov.

It is the transmitter's responsibility to check the results of the submission. See Part B, Sec. 3, Checking the Status of Your File. If the results indicate:

- **Good, Not Released** – If the participant count is correct, the filer is finished with this file. The file will automatically be released after ten calendar days unless the filer contacts the IRS within this timeframe.
- **Good, Released** – The file has been released for processing.

- **Good, Released with Errors** – A bad file has been released. This result will be assigned when a bad file with minor errors has not been replaced within the 60 day criteria.
- **Bad** – Click on the filename to view the error message(s). Correct the errors and timely re-file the file as the same type of file originally submitted (Original or Amended.) Replacement files are not applicable to Form 8955-SSA submissions.
- **Not yet processed** – The file has been received, but results are not available. The filer should check back in a few days.
- **Superseded** – This status is assigned to a bad file when it is replaced by a new submission of the same type. The superseded status is also assigned to a good file when an amended file is filed to correct errors in the good file.

Sec. 7 Accuracy of Data and Common Errors

.01 Accuracy of Data

The IRS encourages filers to verify the format and content of each type of record to ensure the accuracy of the data.

Important: 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 filed with the IRS. These problems may result in the IRS rejecting files as “Bad”.

- The 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 the file.
- A test file was submitted to the FIRE Production System. If the file submitted wasn’t a test file, remove the TEST-FILE IND in the Transmitter “T” Record and resubmit the file. If a test file is submitted to the FIRE Production System in error, no action is needed. Test files submitted to the FIRE Production System cannot be processed and will be closed.
- The file was submitted with more than one Transmitter “T” Record. Each file submitted through the FIRE System may only have one Transmitter “T” Record.
- The file contained too many participants to be submitted in a single file. It was included in multiple FIRE files and one of these files had an error. All files related to this single filing must be corrected and resubmitted (even if there was an error in only one of the files).
- The IRS has already received a file with the same Sponsor EIN, Plan Number, and Plan Year Ending Date. If a file was submitted to correct a previous error but is being submitted more than 60 days after notification of the error, or if this file was meant to amend a previously submitted file, make sure that it is identified as an amended return (AMENDED-IND = “1” (one) in position 34 of the Sponsor “S” Record.) If the file was submitted in error (it was a duplicate file), or if this is not a duplicate file and was not previously submitted with the same Sponsor EIN, Plan Number, and Plan Year Ending Date, contact the IRS at 1-866-455-7438.

Sponsor “S” Record:

- The file was submitted with more than one Sponsor “S” Record. Each file submitted through the FIRE System can contain only one Sponsor “S” Record.
- Field position 18-26 – Sponsor’s EIN The file did not include a Sponsor EIN in the Sponsor “S” Record.
- Field position 18-26 – Sponsor’s EIN The file included a non-numeric Sponsor EIN in the Sponsor “S” Record.
- Field position 27-29 – Plan Number The file included a non-numeric Plan Number in the Sponsor “S” Record. The Plan Number should be 001-999.
- Field position 74-143 – Sponsor’s Name The file did not include a Sponsor Name in the Sponsor “S” Record.
- Field Position 249-400 – Sponsor’s Mailing Address Line 1 The file did not include a Sponsor Address in the Sponsor “S” Record.
- Field position 411-550 – Plan Name The file did not include a Plan Name in the Sponsor “S” Record.

- Field position 568-575 – Total Participants Reported on SSA Counts The count of total participants reported in the Sponsor “S” Record does not equal the count of Participants with an entry code of A in field position 42 of the participant “P” record. If the file was too large to be submitted in a single FIRE file, this should be the total reported in all the associated FIRE files.

Administrator “A” Record:

- The file was submitted with more than one Administrator “A” Record. Each file submitted through the FIRE System can contain only one Administrator “A” Record
- The file was submitted with more than one End of Transmission “F” Record. Each file submitted through the FIRE System can contain only one End of Transmission “F” Record.
- The file was submitted 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 the file.)
- Field position 35-43 – Administrator’s EIN The file did not include an Administrator EIN in the Administrator “A” Record.
- Field positions 35-43 – Administrator’s EIN The file included a non-numeric Administrator EIN in the Administrator “A” Record.
- Field position 149-300 Administrator’s Mailing Address The file did not include an Administrator Address in the Administrator “A” Record.
- The file had plan participant record(s), which contained data but did not have a valid entry code.

Participant “P” Record

- The 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 the file.
- The file had plan participant record(s) in which an Entry Code of “A” or “B” was indicated in box 7a. However, all the remaining data for Lines 7(b) through 7(g) was not provided in positions 44-131 of the Participant “P” record.
- The file had plan participant record(s) in which an Entry Code of “D” was indicated; however, all remaining data for Lines 7(b) and 7(c) was not provided in positions 44-99 of the Participant “P” record.
- The file had plan participant record(s) in which an Entry Code of “C” was indicated; however, 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) was not provided in the Participant “P” Record.

.02 Common Errors

Item	Issue	Resolution
1	SPAM filters are not set to receive email from fire@irs.gov and mailto:irs.e-helpmail@irs.gov .	To receive emails concerning files, processing results, reminders and notices, set the SPAM filter to receive email from fire@irs.gov and irs.e-helpmail@irs.gov .
2	Incorrect email address provided.	When the “Verify Your Filing Information” screen is displayed, make sure the correct email address is displayed. If not, please update with the correct email address.
3	The transmitter does not check the FIRE System to determine why the file is bad.	The results of a file transfer are posted to the FIRE System within five business days. If the correct email address was provided on the “Verify Your Filing Information” screen when the file was sent, an email will be sent regarding the FILE STATUS. If any other results are received, follow the instructions in the Check File Status option. If the file contains errors, get an online listing of the errors.

Item	Issue	Resolution
4	Transmitter compresses several files into one.	Only compress one file at a time. For example, if there are ten uncompressed files to send compress each file separately and send ten separate compressed files.
5	File is formatted as EBCDIC.	All files submitted electronically must be in standard ASCII code. All alpha characters must be uppercase.
6	An incorrect file is not replaced timely.	If the file is bad, correct the file and timely resubmit as an original.
7	Transmitter sends a file and "CHECK FILE STATUS" indicates that the file is good, but the transmitter wants to send another file containing the same information.	Once a file has been transmitted, do not send another file unless the CHECK FILE STATUS indicates the file is bad five business days after the file was transmitted. If a file should not be processed, contact the IRS at 1-866-455-7438 to see if this is a possibility.

Part C. | Record Format Specifications and Record Layouts

Sec. 1 Transmitter “T” Record

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.

- 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.
- The “T” Record is a fixed length of 750 positions.

Note: For all fields marked “**Required**,” the transmitter must provide the information described under Field Description and Information. For those fields not marked “**Required**,” a transmitter must allow for the field, but may be instructed to enter blanks or zeros 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	Field Description and Information
1	Record Type	1	Required. Enter “T.”
2-5	Plan Year	4	Required. Enter the plan year formatted as YYYY (e.g. 2017).
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 (e.g., 111111111) is not acceptable.
16-20	Transmitter Control Code (TCC)	5	Required. Enter the five-character alphanumeric Transmitter Control Code (TCC) assigned by the IRS.
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. Left justify the information and fill unused positions with blanks.
70-109	Transmitter’s Name (Continued)	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.

Record Name: Transmitter "T" Record

Field Positions	Field Title	Length	Field Description and Information
Item	Field Title	Length	Field Description and Information
150-189	Company Name (Continued)	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	<p>Required.</p> <p>For Domestic Addresses: Enter the administrator's address (where correspondence should be sent)</p> <ul style="list-style-type: none"> • Address field is a 40-character field. • State field is a 2-character field. • Zip field is a 9-character field <p>For Foreign Addresses:</p> <ul style="list-style-type: none"> • Enter the administrator's address (where correspondence should be sent) in a continuous 51-character field. • The address should appear 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). <p>Left justify the information and fill unused positions with blanks.</p>
230-269	Company City	40	<p>Required.</p> <p>Enter the city, town, or post office where correspondence should be sent. Left justify the information and fill unused positions with blanks.</p>
270-271	Company State Code	2	<p>Required.</p> <p>Enter the valid U.S. Postal Service state code abbreviation. See Part A. Sec 10, State Abbreviation Codes.</p>
272-280	Company ZIP Code	9	<p>Required.</p> <p>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.</p>
281-303	Reserved	23	Enter blanks.
304-343	Contact Name	40	<p>Required.</p> <p>Enter the name of the person to be contacted if the IRS encounters problems with the file or transmission. Left justify the information and fill unused positions with blanks.</p>
344-358	Contact Telephone Number	15	<p>Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. Left justify the information if no extension is available and fill unused positions with blanks. For example, 866-455-7438 with an extension of 52345 would be 866455743852345.</p>
359-408	Contact Email Address	50	<p>Required if available.</p> <p>Enter the email address of the person to contact regarding electronic files.</p>

Record Name: Transmitter "T" Record

Field Positions	Field Title	Length	Field Description and Information						
			Left justify the information. If no email address is available, enter blanks.						
409-517	Reserved	109	Enter blanks.						
518	Vendor Indicator	1	<p>Required. Enter the appropriate code from the table below to indicate if the software used was provided by a vendor or produced in-house.</p> <table border="1"> <thead> <tr> <th>Indicator</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td>V</td> <td>Software was purchased from a vendor or another source.</td> </tr> <tr> <td>I</td> <td>Software was produced by in-house programmers.</td> </tr> </tbody> </table> <p>Note: An in-house programmer is defined as an employee or a hired contract programmer. If the software is produced in-house, the following vendor information fields are not required.</p>	Indicator	Usage	V	Software was purchased from a vendor or another source.	I	Software was produced by in-house programmers.
Indicator	Usage								
V	Software was purchased from a vendor or another source.								
I	Software was produced by in-house programmers.								
519-558	Vendor Name	40	<p>Required. Enter the name of the company from whom the software was purchased. Left justify the information and fill unused positions with blanks.</p>						
559-598	Vendor Mailing Address	40	<p>Required. When vendor indicator position 518, Vendor Indicator, of the "T" record is V, enter the mailing address. For Domestic Addresses:</p> <ul style="list-style-type: none"> • Enter the vendor's address (where correspondence should be sent) • Address field is a 40-character field. • State field is a 2-character field. • Zip field is a 9-character field <p>For Foreign Addresses:</p> <ul style="list-style-type: none"> • Enter the vendor's address (where correspondence should be sent) in a continuous 51-character field. • The address should appear in the following order: city, province or state, postal code, and the name of the country. • Left justify the information and fill unused positions with blanks. 						
599-638	Vendor City Code	40	<p>Required. When vendor indicator position 518 of the "T" record is V, enter the city, town, or post office. Left justify the information and fill unused positions with blanks.</p>						
639-640	Vendor State Code	2	<p>Required. When vendor indicator position 518 of the "T" record is V, enter the valid U.S. Postal Service state abbreviation. Refer to Part A. Sec. 10, State Abbreviation Codes.</p>						
641-649	Vendor ZIP Code	9	Required.						

Record Name: Transmitter "T" Record

Field Positions	Field Title	Length	Field Description and Information
			When vendor indicator position 518 of the "T" record is V, 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. When vendor indicator position 518 of the "T" record is V, enter the name of the person who can be contacted concerning any software questions.
690-704	Vendor Contact Phone Number & Extension	15	Required. When vendor indicator position 518 of the "T" record is V, 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.
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 the file. The record sequence number for the "T" record will always be "1" (one), since it is the first record on the file and the file can have only one "T" record. Each record, thereafter, must be incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros 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 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	Blank	Transmitter's TIN	Transmitter Control Code (TCC)	Reserved	Test File Indicator
1	2-5	6	7-15	16-20	21-27	28
Foreign Entity Indicator	Transmitter's Name	Transmitter's Name (Continued)	Company Name	Company Name (Continued)	Company Mailing Address	Company City
29	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 Email Address	Reserved
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270-271 272-280 281-303 304-343 344-358 359-408 409-517

Vendor Indicator	Vendor Name	Vendor Mailing Address	Vendor City Code	Vendor State Code	Vendor ZIP Code	Vendor Contact Name
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518 519-558 559-598 599-638 639-640 641-649 650-689

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

Sec. 2 Sponsor "S" Record

The "S" Record identifies the Sponsor record.

- Enter an "S" Record after the "T" Record on the file. There is only one "S" Record per file.
- The "S" Record is a fixed length of 750 positions.

Note: For all fields marked "Required", the transmitter **must** provide the information described under Field Description and Information. If required fields are not completed in accordance with these instructions, the 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 zeros 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	Field Description and Information
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.

Record Name: Sponsor "S" Record

Field Positions	Field Title	Length	Field Description and Information
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., 111111111) is not acceptable.
27-29	Plan Number	3	Required. Enter the plan number. Right justify the information with leading zeros.
30	FIRE Continuation Indicator	1	Required. Enter a "0" (zero) unless this is a continuation of a Form 8955-SSA. Enter a continuation indicator of "1" (one) only when reporting the second or subsequent in a series of files exceeding 2.5 million records.
31-33	FIRE Continuation Sequence Number	3	Required. Enter the sequence number of the Form 8955-SSA continuation file. Set to 001 if the FIRE Forms SSA Continuation Indicator is zero. Right justify the information and fill with leading zeros.
34	Amended Indicator	1	Required. Enter a "1" (one) if this is an amended return; otherwise, enter a zero.
35	5558 Extension Filed Indicator	1	Required. Enter a "1" (one) if a Form 5558 extension was filed for this plan; otherwise, enter a zero.
36	Automatic Extension Indicator	1	Required. Enter "1" (one) 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" (one) if this file 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 whichever is appropriate. Left justify the information and fill unused positions with blanks.

Record Name: Sponsor "S" Record

Field Positions	Field Title	Length	Field Description and Information
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.
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. See APO and FPO Addresses in Part A, Sec. 10.
341-342	Sponsor's State Code	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). See Part A, Sec. 10. APO and FPO Addresses. Otherwise, enter blanks for a foreign address.
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.

Record Name: Sponsor "S" Record

Field Positions	Field Title	Length	Field Description and Information
377-378	Sponsor's Foreign Country Code	2	If the sponsor has a foreign address, enter the appropriate ISO Foreign Country Codes in Part A, Sec. 10; 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. Enter the Sponsor's Foreign Country Postal Routing Code. Left justify the information and fill unused positions with blanks. Leave blank for U.S. addresses.
401-410	Sponsor's Telephone Number	10	If known, enter the sponsor's 10-digit telephone number; otherwise, enter blanks. Do not enter dashes (-) or pluses (+).
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	Code A Separated Participants Required for SSA Count	8	Required. Enter the total number of plan participants entitled to deferred vested benefits with entry code A in field position 42 of the participant "P" record who are 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.
560-567	Code A Separated Participants Voluntarily Reported for SSA Count	8	Required. Enter the total number of plan participants entitled to deferred vested benefits with entry code A in field position 42 of the participant "P" record that are voluntarily 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.

Record Name: Sponsor "S" Record

Field Positions	Field Title	Length	Field Description and Information
568-575	Total Participants Reported on SSA Count Note: This amount will reflect the total of all Participants with an entry code of A in field position 42 of the participant "P" record. Do not include any participants who were previously reported on a Form 8955-SSA or a Schedule SSA (Form 5500.)	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" (one) if the plan administrator provided an individual statement to each participant required to receive a statement; otherwise, enter a zero.
577-585	Last Report Sponsor's EIN	9	If present, enter the nine-digit EIN of the Sponsor. Do not enter blanks, hyphens or alpha characters. An EIN consisting of all the same digits (e.g., 111111111) 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's 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.
694-701	Sponsor Signature Date	8	Enter the date the tax form was signed in YYYYMMDD format.
702-740	Reserved	39	Required. Enter blanks.

Record Name: Sponsor "S" Record

Field Positions	Field Title	Length	Field Description and Information
741-748	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "S" record will always be "2" (two), since it is the second record on a file. Each record, thereafter, must be incremental by one in ascending numerical sequence, that is, 3, 4, etc. Right justify numbers with leading zeros 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 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's EIN	Plan Number	FIRE Continuation Indicator	FIRE Continuation Sequence Number
1	2-9	10-17	18-26	27-29	30	31-33
Amended Indicator	5558 Extension Filed Indicator	Automatic Extension Indicator	Blank	Special Extension Indicator	Special Extension Description	Sponsor's Name
34	35	36	37	38	39-73	74-143
Sponsor's DBA Name	Sponsor's In Care of Name	Sponsor's Mailing Address Line 1	Sponsor's Mailing Address Line 2	Sponsor's City	Sponsor's State Code	Sponsor's ZIP Code
144-213	214-248	249-283	284-318	319-340	341-342	343-354

Sponsor's Foreign Province or State Name	Sponsor's Foreign Country Code	Sponsor's Foreign Mailing Routing Code	Sponsor's Telephone Number	Plan Name	Voluntary Filing Indicator	Separated Participants Required for SSA Count
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355-376 377-378 379-400 401-410 411-550 551 552-559

Separated Participants Voluntarily Reported for SSA Count	Total Participants Reported on SSA Count	Participant Statement Indicator	Last Report Sponsor's EIN	Last Report Plan Number	Last Report Sponsor's Name	Typed Sponsor Signature Name
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560-567 568-575 576 577-585 586-588 589-658 659-693

Sponsor Signature Date	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
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694-701 702-740 741-748 749-750

Sec. 3 Administrator "A" Record

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

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

Note: For all fields marked "Required", the transmitter must provide the information described under Field Description and Information. For those fields not marked "Required", a transmitter must allow for the field, but may be instructed to enter blanks or zeros 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	Field Description and Information
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.

Record Name: Administrator "A" Record

Field Positions	Field Title	Length	Field Description and Information
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 zeros.
30	FIRE Continuation Indicator	1	Required. Enter a "0" (zero) unless this is a continuation of a Form 8955-SSA. Enter a continuation indicator of "1" (one) only when reporting the second or subsequent in a series of files exceeding 2.5 million records.
31-33	FIRE Continuation Sequence Number	3	Required. Enter the sequence number of the Form 8955-SSA continuation number. Set to 001 if the FIRE Forms SSA Continuation Indicator is zero. Right justify the information and fill with leading zeros.
34	Administrator Same as Sponsor Indicator Note: If a "1" is entered, A Record positions 35-310 can be blank.	1	Required. Enter a "1" (one) 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 (e.g., 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.

Record Name: Administrator "A" Record

Field Positions	Field Title	Length	Field Description and Information
149-183	Administrator's Mailing Address Line 1	35	Required. Enter the mailing address of the administrator. The street address should include number, street, apartment or suite number, or P.O. 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 APO and FPO Addresses identifier (AA, AE, or AP) described in Part A, Sec. 10.
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 Codes from the table in Part A, Sec. 10. 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 ten numeric characters; otherwise, leave blank.

Record Name: Administrator "A" Record

Field Positions	Field Title	Length	Field Description and Information
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 (e.g., 111111111) is not acceptable. If the EIN is not available, entering blanks is acceptable.
320-389	Last Report Administrator's Name	70	Enter the 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.
425-432	Administrator's Signature Date	8	Enter the date the administrator signed 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 the file. The record sequence number for the "T" record will always be "1" (one), it is the first record on a file and the file can have only one "T" record. Each record, thereafter, must be incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify the information numbers with leading zeros 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 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 End Date	Sponsor's EIN	Plan Number	FIRE Continuation Indicator
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1 2-9 10-17 18-26 27-29 30

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

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

Administrator's Foreign Address Postal 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
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279-300 301-310 311-319 320-389 390-424 425-432

Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
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433-740 741-748 749-750

Sec. 4 Participant "P" Record

The "P" Record is a fixed record length of 750 positions and all positions listed are required.

Note: For all fields marked "**Required**," the transmitter must provide the information described under Field Description and Information. For those fields not marked "**Required**," a transmitter must allow for the field, but may be instructed to enter blanks or zeros 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: Participant "P" Record			
Field Positions	Field Title	Length	Field Description and Information
1	Record Type	1	Required. Enter "P."
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 (e.g., 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 "0" (zero) unless this is a continuation of a Form 8955-SSA. Enter a continuation indicator of "1" (one) only when reporting the second or subsequent in a series of files exceeding 2.5 million records.
31-33	FIRE Continuation Sequence Number	3	Required. Enter the sequence number of the Form 8955-SSA continuation number. Set to 001 if the FIRE Forms SSA Continuation Indicator is zero. Right justify the information and fill with leading zeros.
34-41	Participant's Sequence Number	8	Required. For the first participant enter 00000001. Increase by 1 for each additional participant reported in the file.

Record Name: Participant "P" Record

Field Positions	Field Title	Length	Field Description and Information										
42	Entry Code	1	<p>Required. Enter the appropriate code from the table below:</p> <table border="1"> <thead> <tr> <th>Indicator</th> <th>Usage</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 the plan of a different sponsor and who will now be receiving his/her benefits from this plan.</td> </tr> <tr> <td>D</td> <td>Participant previously reported under the plan number shown on this schedule whose benefits have been paid out or who is no longer entitled to those deferred vested benefits.</td> </tr> </tbody> </table>	Indicator	Usage	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 the plan of a different sponsor and who will now be receiving his/her benefits from this plan.	D	Participant previously reported under the plan number shown on this schedule whose benefits have been paid out or who is no longer entitled to those deferred vested benefits.
Indicator	Usage												
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 the plan of a different sponsor and who will now be receiving his/her benefits from this plan.												
D	Participant previously reported under the plan number shown on this schedule whose benefits have been paid out or who is no longer entitled to those deferred vested benefits.												
43	Foreign Participant Without SSN Indicator	1	<p>Required. Enter a "1" (one) if the participant is a foreign national employed outside the United States who does not have an SSN; otherwise, enter a zero.</p>										
44-52	Participant's SSN	9	<p>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 (e.g., 111111111) is not acceptable. If the SSN is not required, entering blanks is acceptable.</p>										
53-63	Participant's First Name	11	<p>Required. Enter the first name of the participant if known; otherwise, enter blanks. Left justify the information and fill unused positions with blanks.</p>										
64	Participant's Middle Initial	1	<p>Enter the middle initial of the participant if known; otherwise, enter a blank.</p>										
65-99	Participant's Last Name	35	<p>Required. Enter the surname of the participant if known; otherwise, enter blanks. Left justify the information and fill unused positions with blanks.</p>										

Record Name: Participant "P" Record

Field Positions	Field Title	Length	Field Description and Information																		
100	Participant's Annuity Type Code	1	<p>Required if Entry Code (Field Position 42) is A or B. Enter the appropriate code from the table below:</p> <table border="1" data-bbox="862 390 1542 844"> <thead> <tr> <th>Indicator</th> <th>Usage</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> <p>Note: If a code is not required enter a blank.</p>	Indicator	Usage	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
Indicator	Usage																				
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's Payment Frequency Code	1	<p>Required if Entry Code (Field Position 42) is A or B. Enter the appropriate code from the table below:</p> <table border="1" data-bbox="862 982 1261 1327"> <thead> <tr> <th>Indicator</th> <th>Usage</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> <p>Note: If a code is not required enter a blank.</p>	Indicator	Usage	A	Lump sum	B	Annually	C	Semiannually	D	Quarterly	E	Monthly	M	Other				
Indicator	Usage																				
A	Lump sum																				
B	Annually																				
C	Semiannually																				
D	Quarterly																				
E	Monthly																				
M	Other																				
102-116	Participant's Vested Benefit Amount Note: Filers may round off cents to whole dollars. If rounding, round all amounts. To do so, drop any amount less than 50 cents and increase any amount from 50 to 99 cents to the next highest dollar. When rounding the entries, both positions 115 and 116 must be 0 (zero) representing cents.	15	<p>Required for Defined Benefit plan if Entry Code is A or B. This field must contain 15 numeric characters.</p> <p>Each payment amount must contain U.S. dollars and cents.</p> <p>Do not enter dollar signs, commas or decimal points. The right-most two positions represent cents in the payment amount fields.</p> <p>For example, report \$600.25 as 000000000060025.</p> <p>Right justify and fill unused positions with zeros.</p>																		

Record Name: Participant "P" Record

Field Positions	Field Title	Length	Field Description and Information
117-131	Participant's Total Account Value Amount Note: Filers may round off cents to whole dollars. If rounding, round all amounts. To do so, drop any amount less than 50 cents and increase any amount from 50 to 99 cents to the next highest dollar. When rounding the entries, both positions 130 and 131 must be 0 (zero) representing cents.	15	Required for Defined Contribution plan if Entry Code is A or B. This field must contain 15 numeric characters. Each payment amount must contain U.S. dollars and cents. Do not enter dollar signs, commas or decimal points. The right-most two positions represent cents in the payment amount fields. For example, report \$600.25 as 00000000060025 Right justify and fill unused positions with zeros.
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 (e.g., 111111111) 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.
145-740	Reserved	596	Enter blanks.
741-748	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" record will always be "1" (one), since it is the first record on a file and a file can have only one "T" record. Each record, thereafter, must be incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros 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 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
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1 2-9 10-17 18-26 27-29 30

FIRE Continuation Sequence Number	Participant's Sequence Number	Entry Code	Foreign Participant Without SSN Indicator	Participant's SSN	Participant's First Name
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31-33 34-41 42 43 44-52 53-63

Participant's Middle Initial	Participant's Last Name	Participant's Annuity Type Code	Participant's Payment Frequency Code	Participant's Vested Benefit Amount	Participant's Total Account Value Amount
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64 65-99 100 101 102-116 117-131

Participant's Prior Sponsor's EIN	Participant's Prior Plan Number	Incomplete Information Indicator	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
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132-140 141-143 144 145-740 741-748 749-750

Sec. 5 End of Transmission "F" Record

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.

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.

Note: For all fields marked "**Required**," the transmitter must provide the information described under Field Description and Information. For those fields not marked "Required," a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length. All records have a fixed length of 750 positions.

Record Name: End of Transmission "F" Record

Field Positions	Field Title	Length	Field Description and Information
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" Record, 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	<p>Required.</p> <p>Enter the number of the record as it appears within the file. The record sequence number for the "T" record will always be "1" (one), since it is the first record on a file and the file can have only one "T" record. Each record, thereafter, must be incremental by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros 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 the final record of the file, the "F" record.</p>
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	Reserved
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1

2-9

10-17

18-25

26-33

34-740

Record Sequence Number	Blank or Carriage Return Line Feed
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741-748

749-750

