



**Specifications for Filing Form  
8955-SSA, Annual Registration  
Statement Identifying Separated  
Participants with Deferred Vested  
Benefits, Electronically**

**Rev. Proc. 2012-34**

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Dated August 20, 2012



## FIRST TIME FILERS QUICK REFERENCE GUIDE

1. FORM 4419 – Submit Form 4419, *Application for Filing Information Returns Electronically (FIRE)* (see the forms section in the back of Publication 4810), to IRS no later than *forty five* days before the due date of your information returns. IRS will issue a Transmitter Control Code (TCC). The TCC is required on all files and correspondence. The Form 4419 is subject to review before the approval to transmit electronically is granted and may require additional documentation at the request of IRS. If a determination is made concerning the validity of the documents transmitted electronically, IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of files.
2. FILING METHOD –For more information on filing Form 8955-SSA electronically via the Internet, see Part B of Publication 4810.
3. FILE FORMAT – The format must conform to the specifications in Publication 4810, Part C. Filers may contact an outside vendor to purchase software or transmit files. Publication 1582, *Information Returns Vendor List*, contains the names of service bureaus that will produce or submit files for electronic filing. The most recent revision of Publication 1582 is available on the IRS website at [IRS.gov](http://IRS.gov). For an additional list of software providers, log on to [IRS.gov](http://IRS.gov) and type “Form 8955-SSA Resources” in the search box and then select the “Approved Software Vendors Form 8955-SSA.”
4. TEST FILES – Filers are not required to submit a test file; however, IRS encourages the submission of a test file for all new electronic filers to test hardware and software. See Part B, Sec.3 of Publication 4810.
5. COMMON PROBLEMS – Review Part B, Sec. 8 of Publication 4810 to avoid common processing and/or format errors before submitting your file.

### FOR ASSISTANCE

Contact the IRS

Toll-free 1-866-455-7438

Monday through Friday from 8:30 am to 4:30 pm ET

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**NOTE:**

**Following is a list of related instructions and forms for filing Information Returns 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 (FIRE)***

These forms and instructions can be obtained by calling 1-800-829-3676 or on the IRS website at [IRS.gov](http://IRS.gov).

**Rev. Proc. 2012-34**

Use this Revenue Procedure to prepare Tax Year 2012 and prior year information returns for submission to Internal Revenue Service (IRS) using electronic filing.

**Caution to filers:**

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.

Please read this publication carefully. Persons or businesses required to file information returns electronically may be subject to penalties for failure to file or include correct information if the instructions in this Revenue Procedure are not followed.

**IMPORTANT NOTES:**

The IRS internet connection for filing information returns electronically is <http://fire.irs.gov>. The Filing Information Returns Electronically (FIRE) system *and the test system* will be down from 6 p.m. ET Dec. 14, 2012, through Jan. 02, 2013 for yearly updates. In addition, the FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates. The FIRE system will not be available for submissions during these times.

Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, is subject to review before the approval to transmit electronically is granted. IRS may require additional documentation. If a determination is made concerning the validity of the documents transmitted electronically, IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of the files.

The FIRE system does not provide fill-in forms for filing information returns.

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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  
Attn: Information Returns Branch  
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 Filing Information Returns Electronically (FIRE) system. This Revenue Procedure must be used to prepare current and prior year information returns filed beginning January 1, 2013, and received through FIRE by December 31, 2013.

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

**.03** Generally, the boxes 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. 7, 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. What's New for Tax Year 2012

**.01** Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, must be submitted at least 45 days before the due date of the return(s) to allow IRS the minimum amount of time necessary to process and respond to applications.

**.02** Amended returns instructions in Part A, Section 6 have been modified to include information about the amended return indicator.

**.03** Any file processed *after January 2, 2013*, that receives a "Good, Not Released" status will be held for ten calendar days. The file will automatically be released after ten calendar days unless the filer contacts IRS within this timeframe. File status descriptions in Part B, Section 7 have been revised and expanded.

**.04** Reporting criteria for Separated Participants, positions 552-559, and Voluntary Separated Participants, positions 560-567, in the 'S' record have been clarified.

**.05** Instructions for reporting Participant's Annuity Type Code, position 100, and Participant Payment Frequency Code, positions 101, in the 'P' record have changed.

## Reminders

**.01** Editorial changes have been made throughout this publication. Please read the entire publication carefully.

**.02** In this publication, all pertinent changes for Tax Year 2012 are emphasized by the use of *italics*. Portions of text that require special attention are in boldface text.

### **Sec. 3. Where To File and How to Contact the IRS, Information Returns Branch (IRB)**

**.01** All information returns filed electronically are processed at IRS. General inquiries concerning the filing of Forms 8955-SSA 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 and web addresses for electronic filing inquiries are:

**Information Returns Branch**  
**1-866-455-7438**  
**Outside the U.S. 1-304-263-8700**  
**email at [mccirp@irs.gov](mailto:mccirp@irs.gov)**

**Telecommunication Device for the Deaf (TDD)**  
**1-304-579-4827**

**Fax**  
**Within the U.S. 1-877-477-0572**  
**Outside the U.S. 1-304-579-4105**

**Electronic Filing – FIRE system**  
**Production URL- <http://fire.irs.gov>**  
**Test URL- <http://fire.test.irs.gov>**

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

**To Obtain Forms**  
**By phone - 1-800-TAX-FORM (1-800-829-3676)**  
**IRS.gov - Online Ordering for Information Returns and Employer Returns**  
**<http://www.irs.gov/businesses/page/0,,id=23108,00.html>**

**.04** The current instructions for Form 8955-SSA have been included in Publication 4810 for the convenience of filers.

**.05** Requests for paper Forms 8955-SSA should be made by calling the IRS at **1-800-TAX-FORM (1-800-829-3676)** or by the IRS Web Site at **[IRS.gov/formspubs](http://www.irs.gov/formspubs)**. File paper forms, schedules, statements, and attachments by sending them to the following address:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

**.06** Filers should not contact IRB if they have received a penalty notice. Instead, filers that have questions about the penalty or that wish to request an abatement of the penalty should follow the instructions provided in the penalty notice. Penalty notices contain either an IRS representative's name and/or telephone number for contact purposes, or an address to which filers may contact the IRS in writing. IRB does not issue penalty notices and does not have the authority to abate penalties. For additional 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 1-866-455-7438 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. 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 by email at **[mccirp@irs.gov](mailto:mccirp@irs.gov)**. Do not include social security numbers (SSNs) or Employer identification numbers (EINs) in email 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 at the end of January, February, and March.

#### **Sec. 4. Form 4419, Application for Filing Information Returns Electronically (FIRE)**

**.01** Transmitters (See Part A, Section 7 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. A single Form 4419 may be filed. IRS 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 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. IRS may require additional documentation. If a determination is made concerning the validity of the documents transmitted electronically, IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of the files.

**Note:** 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 at least *45 days* before the due date of the return(s) for current year processing. This will allow IRS the minimum amount of time necessary to process and respond to applications.

**.03** Electronically filed returns may not be submitted to IRS 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](http://IRS.gov).

**.04** Upon approval, a five-character alphanumeric 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 in writing so the IRS database can be updated. The transmitter should include the TCC in all correspondence.

**.06** Please make sure electronic files are submitted 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 for the plan administrator. Other service bureaus will prepare electronic files for a plan administrator to submit directly to IRS. 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 TCC may have been reassigned by IRS. Plan administrators who are aware that the TCC assigned will no longer be used are requested to notify IRS 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 and wishes to prepare their own files. The plan administrator must request a TCC by filing Form 4419.

**.09** Submit one Form 4419 per TIN. If a single transmitter needs to transmit more than 9,999 files in a single calendar year, contact IRS 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 of any computer software or of the quality of tax preparation services provided by a service bureau or software vendor.

## Sec. 5. Due Dates

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

.02 Form 8955-SSA filed electronically must be submitted to IRS on or before the due date. The due date for Form 8955-SSA is the end of the 7<sup>th</sup> 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

.04 See the instructions to Form 5558 for specific guidance.

.05 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. 6. Amended Returns

.01 If a Form 8955-SSA was filed with the IRS and an error was discovered with the file after IRS accepted the file; an amended Form 8955-SSA must be sent.

.02 Amended returns should be filed as soon as possible. *An amended return should only be submitted to correct a file that previously received a "Good" status (see Part B, Section 7 for a description of file status.)* When a record is incorrect, all fields on that record must be completed with the correct information. Resubmit the entire file again with the erroneous information corrected as an amended return. *Enter a "1" (Amended Return Indicator) in position 34 of the Sponsor "S" record to identify the submission as an amended submission.*

.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. 7. 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 and processed by IRS, but contained erroneous information.
Employer Identification Number (EIN)	A nine-digit number assigned by IRS for Federal tax reporting purposes.

<b>Element</b>	<b>Description</b>
Electronic Filing	Submission of information returns electronically by 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 to IRS concerning recipients.
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. 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 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.

<b>Element</b>	<b>Description</b>
Transmitter Control Code (TCC)	A five-character alphanumeric number assigned by IRS to the transmitter prior to filing electronically. An application Form 4419 must be filed with IRS 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. 8. 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.

**Table 1: State & U.S. Territory Abbreviations**

<b>State</b>	<b>Code</b>	<b>State</b>	<b>Code</b>	<b>State</b>	<b>Code</b>
Alabama	AL	Louisiana	LA	Oklahoma	OK
Alaska	AK	Maine	ME	Oregon	OR
American Samoa	AS				
Arizona	AZ	Maryland	MD	Pennsylvania	PA
Arkansas	AR	Massachusetts	MA	Puerto Rico	PR
California	CA	Michigan	MI	Rhode Island	RI
Colorado	CO	Minnesota	MN	South Carolina	SC
Connecticut	CT	Mississippi	MS	South Dakota	SD
Delaware	DE	Missouri	MO	Tennessee	TN
District of Columbia	DC	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
Kansas	KS	No. Mariana Islands	MP		
Kentucky	KY	Ohio	OH		

**.02** 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.

**Sec. 9. 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.

**Table 2: 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
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



Code	Country	Code	Country	Code	Country
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

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](http://IRS.gov) and type "Form 8955-SSA Resources" in the search box and then select the "Approved Software Vendors Form 8955-SSA."*

**Note 2:** *The FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates and will be down for approximately two weeks at the end of December for annual updates. The FIRE system will not be available for submissions during these times.*

### 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 by the FIRE system. To connect to the FIRE system, point the 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 IRB.

**.04** Files submitted to IRS 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 or have the ability to reconstruct the data for at least three years after 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. 4, 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 about PIN requirements.

**.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 eight alphanumeric characters containing at least one uppercase, one lowercase, and one numeric. However, filers who forget their password or PIN, can call 1-866-455-7438 for

assistance. *The FIRE system requires users to change passwords every 90 days or at the first logon attempt after that time period. Users can change passwords at any time from the Main Menu. The previous 24 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 the browser to <http://fire.test.irs.gov>.

**.02** IRS 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 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 software reflects any programming changes.

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

**.07** Within five days after a file has been submitted, filers will be notified by email as to the acceptability of the file if a valid email address is provided on the "Verify Your Filing Information" screen. If using email filtering software, configure software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov). If the file is bad, the filer must return to <http://fire.test.irs.gov> to determine what errors are in the file by clicking on CHECK FILE STATUS.

If the results indicate:

**(a)** "Good" - The test file is good for Federal reporting.

**(b)** "Bad" - The test file contained errors. Click on the filename for a list of the errors. If sending another test file, send it as a test (not as an original or amended).

**(c)** "Not Yet Processed" - The file has been received, but results are not available. Please check back in a few days.

## **Sec. 4. Electronic Submissions**

**.01** Electronically filed information may be submitted to IRS 24 hours a day, seven 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 6 p.m. ET December 14, 2012, through January 2, 2013.* This allows IRS 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 programming updates.

**.03** If sending files larger than 10,000 records electronically, data compression is encouraged. The file size can not exceed 2.5 million records. WinZip and PKZIP are the only acceptable compression packages. IRS 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. *If filers are having trouble transmitting files with a scripting process, they should contact IRS at 1-866-455-7438 for assistance.*

**.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 incremental for every file sent. For example, if sending the first original file for the calendar year and the TCC is 66666, the IRS assigned filename would be ORIG.66666.0001. Record the file name. If assistance is required, the file name will be needed by the IRS to identify the file.

**.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 ten (10) numeric characters when establishing the 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. Authorized agents 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 there is a problem with the PIN, filers should call 1-866-455-7438 for assistance.

**.03** If the file is good, it is released for mainline processing. If the file is bad, follow amended file procedures.

## **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. 4) before a file can be transmitted.

**.03** After five business days, a filer will be notified via email as to the acceptability of the file, if, an accurate email address was provided on the "Verify Your Filing Information" screen. If

using email filtering software, configure the software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov). If after receiving the email it indicates that the file is bad, filers must log into the FIRE system and go to the CHECK FILE STATUS area to determine the errors in the file.

## Sec. 7. Connecting to the FIRE System

- .01 Have the TCC and TIN available before connecting.
- .02 Turn off pop-up blocking software before transmitting files.
- .03 Make sure the browser supports the security standards listed below.
- .04 Set the browser 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 or to <http://fire.test.irs.gov> to connect to the FIRE test system (Nov. 1 through Feb. 15).

.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.

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)

**.07 First-time connection to the FIRE system** (If there has been a previous logon, skip to "Subsequent Connections to the FIRE system.")

- Click "**Create New Account.**"
- Fill out the registration form and click "**Submit.**"
- Create **User ID.**
- Create and verify **password** (The password is user created and must be eight alphanumeric characters, containing at least one uppercase, one lowercase and one numeric and cannot contain the User ID). The FIRE system requires passwords to be changed every 90 days or at the first logon attempt after 90 days. The previous 24 passwords cannot be used.)
- Click "**Create.**"
- If the message "**Account Created,**" is received click "**OK.**"
- Create and verify the ten-digit self-assigned PIN (Personal Identification Number).
- Click "**Submit.**"
- If the message "**Your PIN has been successfully created!**" is received, click "**OK.**"
- Read the bulletin(s) and/or "**Click here to continue.**"

## **.08 Subsequent connections to the FIRE system**

- Click "**Log On.**"
- Enter the **User ID.**
- Enter the **password** (the password is case sensitive).
- Read the bulletin(s) and/or "**Click here to continue.**"

## **.09 Uploading a file to the FIRE system**

- At the Menu Options:
  - Click "**Send Information Returns.**"
  - Enter the **TCC.**
  - Enter the **TIN.**
  - Click "**Submit.**"

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

**Note:** Please ensure that the email address is accurate so that the correct person receives the email and it does not return to IRS as undeliverable. If SPAM filtering software is being used, configure it to allow an email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).

- Click one of the following:
  - Original File**
  - Amended File**
  - Test File** (*This option will only be available from November 1 through February 15 at <http://fire.test.irs.gov>.)*
- Enter the ten-digit PIN (If sending a test file, there is no prompt for this.)
- 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 the IRS assigned filename for the file. If this information is not displayed on the screen, IRS may not have received the file. To verify, go to the "CHECK FILE STATUS" option on the Main menu. If the filename is displayed, the count is equal to "0," and the results indicate "not yet processed," IRS received the file. If the filename is not displayed, send the file again.

- If there are more files to upload for that TCC:

Click "**File Another?;**" otherwise,  
Click "**Main Menu.**"

**It is the filer's responsibility to check the acceptability of submitted files. Be sure to check back into the system using the CHECK FILE STATUS option.**

## **.10 Checking the FILE STATUS**

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 the results in the email indicate "Good, Released" and the "Count of Participants" is correct, the filer is finished with this file. If any other results are indicated, follow the instructions below.

- At the Main Menu:

Click "**Check File Status.**"

Enter the **TCC.**

Enter the **TIN.**

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 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 resubmit 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. Please 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 submitted to correct errors in the good file.

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

- When finished, click on **Main Menu.**

Click "**Log Out.**"

Click "**Close Web Browser.**"



## Sec. 8. Common Submission Errors and Problems

IRS 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. These problems may result in IRS rejecting files as “Bad”.

**.01** 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.

**.02** 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.

**.03** A test file was submitted to the production system. If the file submitted wasn’t a test file, please correct the TEST-FILE-IND in the Transmitter “T” Record. If a test file is submitted to the production system in error, no action is needed; the file will be deleted if a corrected file isn’t received in 60 days.

**.04** The file was submitted with more than one Transmitter “T” Record. Each file submitted through the FIRE system can contain only one Transmitter “T” Record.

**.05** 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.

**.06** 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.

**.07** 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.

**.08** 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.)

**.09** 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 of the files related to this single filing must be corrected and resubmitted (even if there was an error in only one of the files).

**.10** The file did not include a Sponsor EIN in positions 18-26 of the Sponsor “S” Record.

**.11** The file included a non-numeric Sponsor EIN in positions 18-26 of the Sponsor “S” Record.

**.12** The file did not include a Sponsor Name in positions 74-143 of the Sponsor “S” Record.

**.13** The file did not include a Sponsor Address in positions 249-400 of the Sponsor “S” Record.

**.14** The file included a non-numeric Plan Number in positions 27-29 of the Sponsor “S” Record. The Plan Number should be 001-999.

**.15** The file did not include a Plan Name in positions 411-550 of the Sponsor “S” Record.

**.16** 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, please 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, please contact IRS at 866-455-7438.

**.17** The count of total participants reported in positions 568-575 of 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 of the associated FIRE files.

**.18** The file did not include an Administrator EIN in positions 35-43 of the Administrator “A” Record.

**.19** The file included a non-numeric Administrator EIN in positions 35-43 of the Administrator “A” Record.

**.20** The file did not include an Administrator Address in positions 149-300 of the Administrator “A” Record.

**.21** The file had plan participant record(s) which contained data but did not have a valid entry code.

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

**.23** The file had plan participant record(s) in which an Entry Code of “D” was indicated, however all of the remaining data for Lines 7(b) and 7(c) was not provided in positions 44-99 of the Participant “P” record.

**.24** The file had plan participant record(s) in which an Entry Code of “C” was indicated, however all of the remaining data for Lines 7(b) was not provided (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 email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](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](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).

**.26** An incorrect email address was provided. When the “Verify Your Filing Information” screen is displayed, make sure the correct email address is listed. If not, please update with the correct email address.

**.27** 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. The date received and number of payee records are also displayed.

**.28** The transmitter compresses several files into one. Compress only 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.

**.29** The file is formatted as EBCDIC. All files submitted electronically must be in standard ASCII.

**.30** An incorrect file is not replaced timely. If the 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, 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 IRS at 1-866-455-7438 to see if this is a possibility.

## **User Notes**

## User Notes

## 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:** 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 the transmitter 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 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	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter “T.”
2-5	Plan Year	4	<b>Required.</b> Enter the plan year formatted as YYYY (e.g. 2010, 2011, 2012, etc.).
6	Blank	1	Enter a blank.
7-15	Transmitter’s TIN	9	<b>Required.</b> 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	<b>Required.</b> Enter the five-character alphanumeric Transmitter Control Code assigned by IRS.
21-27	Reserved	7	Enter blanks.
28	Test File Indicator	1	<b>Required for test files only.</b> 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	<b>Required.</b> 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 (Continued)	40	<b>Required.</b> 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	<b>Required.</b> 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**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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	<b>Required.</b> Enter the mailing address where correspondence should be sent. Left justify the information and fill unused positions with blanks.
<p><b>For U.S. addresses</b>, 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.</p> <p><b>For foreign addresses</b>, 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).</p>			
230-269	Company City	40	<b>Required.</b> 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	<b>Required.</b> Enter the valid U.S. Postal Service state code abbreviation. See Part A, Sec. 8.
272-280	Company ZIP Code	9	<b>Required.</b> 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.
281-303	Reserved	23	Enter blanks.
304-343	Contact Name	40	<b>Required.</b> Enter the name of the person to be contacted if IRS 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 Customer Service Section phone number of 866-455-7438 with an extension of 52345 would be 866455743852345.
359-408	Contact Email Address	50	<b>Required if available.</b> Enter the email address the person to contact regarding electronic files. Left justify the information. If no email address is available, enter blanks.
409-517	Reserved	109	Enter blanks.

**Record Name: Transmitter "T" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>						
518	Vendor Indicator	1	<p><b>Required.</b> 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="0"> <tr> <td><b><u>Indicator</u></b></td> <td><b><u>Usage</u></b></td> </tr> <tr> <td>V</td> <td>Software was purchased from a vendor or other source.</td> </tr> <tr> <td>I</td> <td>Software was produced by in-house programmers.</td> </tr> </table>	<b><u>Indicator</u></b>	<b><u>Usage</u></b>	V	Software was purchased from a vendor or other source.	I	Software was produced by in-house programmers.
<b><u>Indicator</u></b>	<b><u>Usage</u></b>								
V	Software was purchased from a vendor or other source.								
I	Software was produced by in-house programmers.								
<p><b>Note:</b> 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>									
519-558	Vendor Name	40	<p><b>Required.</b> Enter the name of the company from whom the software was purchased. Left justify the information and fill unused positions with blanks.</p> <p><b>For U.S. addresses,</b> 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><b>For foreign addresses,</b> 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	<p><b>Required.</b> When vendor indicator position 518 of the "T" record is V, enter the mailing address. Left justify the information and fill unused positions with blanks.</p>						
599-638	Vendor City	40	<p><b>Required.</b> 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	2	<p><b>Required.</b> When vendor indicator position 518 of the "T" record is V, enter the valid U.S. Postal Service state abbreviation. Refer to the chart of valid state codes in Part A, Sec. 8.</p>						
641-649	Vendor ZIP Code	9	<p><b>Required.</b> 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.</p>						
650-689	Vendor Contact Name	40	<p><b>Required.</b> 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.</p>						

**Record Name: Transmitter "T" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
690-704	Vendor Contact Phone Number & Extension	15	<b>Required.</b> 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	<b>Required.</b> 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
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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
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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	Vendor State	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

.01 The “S” Record identifies the Sponsor record.

.02 Enter an “S” Record after the “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:** 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, 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	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter “S.”
2-9	Plan Year Begin Date	8	<b>Required.</b> Enter the Plan Year Begin Date in the following format YYYYMMDD.
10-17	Plan Year End Date	8	<b>Required.</b> Enter the Plan Year End Date in the following format YYYYMMDD.
18-26	Sponsor’s EIN	9	<b>Required.</b> 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	<b>Required.</b> Enter the plan number. Right-justify the information with leading zeros.
30	FIRE Continuation Indicator	1	<b>Required.</b> 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	<b>Required.</b> 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	<b>Required.</b> Enter a “1” (one) if this is an amended return; otherwise, enter a zero.
35	5558 Extension Filed Indicator	1	<b>Required.</b> Enter a “1” (one) if a Form 5558 extension was filed for this plan; otherwise, enter a zero.
36	Automatic Extension Indicator	1	<b>Required.</b> 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.

**Record Name: Sponsor "S" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
38	Special Extension Indicator	1	<b>Required.</b> 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 which ever is appropriate. Left justify the information and fill unused positions with blanks.
74-143	Sponsor's Name	70	<b>Required.</b> 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	<b>Required.</b> 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	<b>Required.</b> 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	<b>Required.</b> 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. 8; otherwise, enter blanks.
343-354	Sponsor's ZIP Code	12	<b>Required.</b> 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. 9; 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.

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**Record Name: Sponsor "S" Record**

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<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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	<b>Required.</b> Enter the plan name. Left justify the information and fill unused positions with blanks.
551	Voluntary Filing Indicator	1	<b>Required.</b> 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 To be Reported for SSA Count	8	<b>Required.</b> 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; otherwise, fill with leading zeros.
560-567	Code A Separated Participants Voluntarily Reported for SSA Count	8	<b>Required.</b> 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 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; otherwise, fill with leading zeros.
568-575	Total Participants Reported on SSA Count  <b>NOTE:</b> 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	<b>Required.</b> 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.

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**Record Name: Sponsor "S" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
576	Participant Statement Indicator	1	<b>Required.</b> 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 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., 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 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	<b>Required.</b> Enter blanks.
741-748	Record Sequence Number	8	<b>Required.</b> 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 EIN	Sponsor 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	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
355-376	377-378	379-400	401-410	411-550	551	552-559
Voluntary Separated Participants Required 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
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			
694-701	702-740	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:** 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 the transmitter 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 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.

<b>Record Name: Administrator “A” Record</b>			
<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
1	Record Type	1	<b>Required.</b> Enter “A.”
2-9	Plan Year Begin Date	8	<b>Required.</b> Enter the Plan Year Begin Date in the following format YYYYMMDD.
10-17	Plan Year End Date	8	<b>Required.</b> Enter the Plan Year End Date in the following format YYYYMMDD.
18-26	Sponsor’s EIN	9	<b>Required.</b> 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	<b>Required.</b> Enter the plan number. Right-justify the information and fill with leading zeros.
30	FIRE Continuation Indicator	1	<b>Required.</b> 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	<b>Required.</b> 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	1	<b>Required.</b> Enter a “1” (one) if the plan administrator is the same as the sponsor; otherwise, enter a zero.
<p><b>NOTE:</b> If a “1” is entered, A Record positions 35-310 can be blank.</p>			

**Record Name: Administrator "A" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
35-43	Administrator's EIN	9	<b>Required.</b> 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., 111111111) is not acceptable.
44-113	Administrator's Name	70	<b>Required.</b> 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	<b>Required.</b> Enter the mailing address of the 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	<b>Required.</b> Enter the Administrator's city. Left justify the information and fill unused positions with blanks.
241-242	Administrator's State Code	2	<b>Required.</b> 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. 8.
243-254	Administrator's ZIP Code	12	<b>Required for U.S. addresses.</b> 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	<b>Required for a foreign address.</b> 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	<b>Required for a foreign address.</b> Enter the name of the Administrator's Foreign Country Code from the table in Part A, Sec. 9. Leave blank for U.S. addresses.
279-300	Administrator's Foreign Address Postal Routing Code	22	<b>Required for a foreign address.</b> 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.



**Record Name: Administrator "A" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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.
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	<b>Required.</b> 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 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 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 EIN	Administrator Name	Administrator In Care Of Name	Administrator Address Line 1
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31-33                      34                      35-43                      44-113                      114-148                      149-183

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

Administrator Foreign Address Routing Code	Administrator Telephone Number	Last Report Administrator EIN	Last Report Administrator Name	Typed Administrator Signature Name	Administrator 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

.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:** 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 the transmitter 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 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	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter “P.”
2-9	Plan Year Begin Date	8	<b>Required.</b> Enter the date the plan began in the following format YYYYMMDD.
10-17	Plan Year End Date	8	<b>Required.</b> Enter the date the plan ended in the following format YYYYMMDD.
18-26	Sponsor EIN	9	<b>Required.</b> 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	<b>Required.</b> Enter the plan number. Right-justify the information and fill with leading zeros.
30	FIRE Continuation Indicator	1	<b>Required.</b> 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	<b>Required.</b> 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 Sequence Number	8	<b>Required.</b> For the first participant enter 00000001. Increase by 1 for each additional participant reported in the file.

**Record Name: Participant "P" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>										
42	Entry Code	1	<b>Required.</b> Enter the appropriate code from the table below:  <table border="1"> <thead> <tr> <th><u>Indicator</u></th> <th><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 whose benefits have been paid out or 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 whose benefits have been paid out or 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 whose benefits have been paid out or who is no longer entitled to those deferred vested benefits.												
43	Foreign Participant Without SSN Indicator	1	<b>Required.</b> 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.										
44-52	Participant SSN	9	<b>Required unless a foreign national.</b> 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.										
53-63	Participant's First Name	11	<b>Required.</b> 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	<b>Required.</b> Enter the surname of the participant if known; otherwise, enter blanks. Left justify the information and fill unused positions with blanks.										

**Record Name: Participant "P" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>																		
100	Participant's Annuity Type Code	1	<p><b>Required if Entry Code (Field Position 42) is A or B.</b> Enter the appropriate code from the table below:</p> <table border="1"> <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> <p><b>Note:</b> If a code is not required enter a blank.</p>	<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	<p><b>Required if Entry Code (Field Position 42) is A or B.</b> Enter the appropriate code from the table below:</p> <table border="1"> <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> <p><b>Note:</b> If a code is not required enter a blank.</p>	<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	<p><b>Required for Defined Benefit plan if Entry Code is A or B. This field must contain 15 numeric characters.</b> 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. <b>For example, report \$600.25 as 000000000060025.</b> Right-justify and fill unused positions with zeros.</p> <p><b>NOTE:</b> 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. <b>When rounding the entries, both positions 115 and 116 must be 0 (zero) representing cents.</b></p>																		

**Record Name: Participant "P" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
117-131	Participant's Total Account Value Amount  <b>NOTE:</b> 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. <b>When rounding the entries, both positions 130 and 131 must be 0 (zero) representing cents.</b>	15	<b>Required for Defined Contribution plan if Entry Code is A or B. This field must contain 15 numeric characters.</b> 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. <b>For example, report \$600.25 as 00000000060025.</b> Right-justify and fill unused positions with zeros.
132-140	Participant's Prior Sponsor's EIN	9	<b>Required if Entry Code is C.</b> 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	<b>Required if Entry Code is C.</b> 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	<b>Required.</b> 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.

**Record Name: Participant "P" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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 Without SSN Indicator	Participant SSN	Participant's First Name
31-33	34-41	42	43	44-52	53-63
Participant's Middle Name	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
64	65-99	100	101	102-116	117-131
Participant's Prior Sponsor EIN	Participant's Prior Plan Number	Incomplete Information Indicator	Reserved	Record Sequence Number	Blank or Carriage Return Line Feed
132-140	141-143	144	145-740	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.

**Note:** 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 the transmitter 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 zeros in the indicated field position(s) and for the indicated length. All records have a fixed length of 750 positions.

<b>Record Name: End of Transmission “F” Record</b>			
<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
1	Record Type	1	<b>Required.</b> Enter “F.”
2-9	Sponsor Record Count	8	<b>Required.</b> 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	<b>Required.</b> 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	<b>Required.</b> 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	<b>Required.</b> 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.



**Record Name: End of Transmission "F" Record**

<b>Field Positions</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
741-748	Record Sequence Number	8	<b>Required.</b> 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 "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.

**End of Transmission "F" Record Layout**

Record Type	Sponsor Record Count	Administrator Record Count	Participant Record Count	File Record Count	Reserved
1	2-9	10-17	18-25	26-33	34-740

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

741-748

749-750

**User Notes:**

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(See Instructions on back)

Form <b>4419</b> (Rev. June 2012)	Department of the Treasury – Internal Revenue Service	IRS Use Only	OMB No. <b>1545-0387</b>
	<b>Application for Filing Information Returns Electronically (FIRE)</b> ▶ IRS/IRB encourages transmitters who file for multiple payers to submit one application and use the assigned TCC for all payers.		

1. Transmitter and/or Payer Information

Legal Name (associated with EIN in Box 3)

Mailing Address

City	State	ZIP
------	-------	-----

2. Person to contact about this request

Name	Title
------	-------

Email Address	Telephone Number
---------------	------------------

3. Employer Identification Number (EIN) Social Security Number Not Permitted	4. Is the request for a Foreign Transmitter without a TIN? <input type="checkbox"/> Yes	5. What Tax Year will electronic filing begin?
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6. Will TCC be used for **Electronic Extension of Time Files only**?  Yes

7. Type of return to be reported (Check the box(es) next to the returns you will file electronically.)

**Important:** Form W-2 information is sent to the Social Security Administration (SSA) only. Do not use Form 4419 to request authorization to file this information electronically. Contact SSA for W-2 electronic filing information at 1-800-772-6270.

**Note:** For the forms referenced below, electronic filing does not refer to online fill-in forms.

<input type="checkbox"/> Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G  See Publication 1220	<input type="checkbox"/> Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding  See Publication 1187	<input type="checkbox"/> Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips  See Publication 1239	<input type="checkbox"/> Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits  See Publication 4810
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8. Check the appropriate box:

I have or will have software. (Name of software if known) \_\_\_\_\_

I have a service provider who will file my data for me.

**Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete.**

9. Person responsible for preparation of tax reports	Name	Title
	Signature (A computer generated signature is not acceptable.)	Date

## General Instructions

**Paperwork Reduction Act Notice.** We ask for the information on these forms to carry out the Internal Revenue Laws of the United States. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to provide this information would vary depending on individual circumstances. The estimated average time is:

**Preparing Form 4419 . . . . . 20 min.**

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT SEND THE FORM TO THIS OFFICE.**

Instead, see the instructions below on where to file. **When completing this form, please type or print clearly.**

**Purpose of Form.** File Form 4419 to request authorization to file any of the forms shown in Block 7 electronically. Please be sure to complete all appropriate blocks. Transmitters who file for multiple payers may submit **one** application and use the assigned TCC for all payers. If your application is approved, a five-character alphanumeric Transmitter Control Code (TCC) will be assigned to your organization. If any information on the form should change, please write to IRS/Information Returns Branch so we can update our database. It is not necessary to submit a new Form 4419.

**Forms W-2:** Do **not** use Form 4419 to request authorization to file Forms W-2 electronically, since Form W-2 information is only sent to the Social Security Administration (SSA). **Contact SSA if you have any questions concerning the filing of Forms W-2 electronically at 1-800-772-6270.**

## Specific Instructions

**Due Date:** In order to ensure timely filing, submit Form 4419 at least 45 days before the due date of the return.

### Block 1

Enter the legal name (associated with the EIN in box 3) and the complete address of the organization that will submit the electronic files (transmitter and/or payer).

### Block 2

Enter the name, title, email address (if available) and telephone number (with area code) of the person to contact about this application. This should be a person who is knowledgeable about electronic filing of information returns.

### Block 3

Enter the Employer Identification Number (EIN) of the organization transmitting the electronic files. Social Security Numbers are not permitted.

### Block 4

If you are a foreign transmitter who does not have a nine-digit Taxpayer Identification Number, check this box.

### Block 5

Enter the tax year that you wish to begin filing electronically.

### Block 6

Indicate if you are requesting this transmitter control code solely for filing electronic files for an extension of time to file information returns.

### Block 7

Only check the box next to the returns you need to file with IRS electronically. A separate TCC will be assigned for each box checked in Block 7. Please be sure to submit your electronic files using the correct TCC. For further information concerning the electronic filing of information returns, access IRS.gov for the current tax year publications. These are:

Publication 1220, *Specifications for Filing Form 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W2-G Electronically*

Publication 1187, *Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically*

Publication 1239, *Specifications for Filing Form 8027, Employers Annual Information Return of Tip Income and Allocated Tips, Electronically*

Publication 4810, *Specifications for Filing Form 8955-SSA, Annual Registration Statement Identifying Separated Participants and Deferred Vested Benefits, Electronically*

### Block 8

Indicate if your company will be filing your data with a software package (and provide the name of the software) or if you have contracted to have a service provider file your data for you.

**Note: The FIRE System does not provide an on-line fill-in option for the forms listed in Box 7.** You must transmit your data in a specific format required by IRS.

### Block 9

The form must be signed and dated by an official of the company or organization requesting authorization to report electronically.

### Mailing Address:

Send your Form 4419 to the address below:

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

If you prefer, Form 4419 can be faxed to the IRS, Information Returns Branch at (877) 477-0572 from within the U.S. or (304) 579-4105 from outside the U.S.

You may contact the IRS, Information Returns Branch at (866) 455-7438 from within the U.S. or (304) 263-8700 from outside the U.S., Monday through Friday, between the hours of 8:30 a.m. and 4:30 p.m. Eastern Time (ET).

We will not issue a TCC over the phone or by email. If you do not receive a reply from IRS within 45 days, contact us at the telephone number shown above. Do not submit any files until you receive your TCC.

## Request for Waiver From Filing Information Returns Electronically

OMB Number  
1545-0957

(Forms W-2, W-2G, 1042-S, 1097-BTC, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, and 8027)  
(Please type or print in **black ink** when completing this form - see instructions on back.)

**Note:** Only the person required to file electronically can file Form 8508. A transmitter cannot file Form 8508 for the payer, unless he or she has a power of attorney. If you have a power of attorney, attach a letter to the Form 8508 stating this fact.

**1. Type of submission**       Original       Reconsideration

**2. Payer name, complete address, and contact person.** (A **separate** Form 8508 must be filed for **each payer** requesting a waiver.)

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Contact Name \_\_\_\_\_

**3. Taxpayer Identification Number**  
(9-digit EIN/SSN)

**4. Telephone number**

(\_\_\_\_\_) \_\_\_\_\_  
Email Address \_\_\_\_\_

5. Waiver Requested for	Enter the Number of Returns That:		Waiver Requested for	Enter the Number of Returns That:	
	(a) You wish to file on paper	(b) You expect to file next tax year		(a) You wish to file on paper	(b) You expect to file next tax year
<input type="checkbox"/> 1042-S			<input type="checkbox"/> 1099-PATR		
<input type="checkbox"/> 1097-BTC			<input type="checkbox"/> 1099-Q		
<input type="checkbox"/> 1098			<input type="checkbox"/> 1099-R		
<input type="checkbox"/> 1098-C			<input type="checkbox"/> 1099-S		
<input type="checkbox"/> 1098-E			<input type="checkbox"/> 1099-SA		
<input type="checkbox"/> 1098-T			<input type="checkbox"/> 3921		
<input type="checkbox"/> 1099-A			<input type="checkbox"/> 3922		
<input type="checkbox"/> 1099-B			<input type="checkbox"/> 5498		
<input type="checkbox"/> 1099-C			<input type="checkbox"/> 5498-ESA		
<input type="checkbox"/> 1099-CAP			<input type="checkbox"/> 5498-SA		
<input type="checkbox"/> 1099-DIV			<input type="checkbox"/> 8027		
<input type="checkbox"/> 1099-G			<input type="checkbox"/> W-2		
<input type="checkbox"/> 1099-H			<input type="checkbox"/> W-2AS		
<input type="checkbox"/> 1099-INT			<input type="checkbox"/> W-2G		
<input type="checkbox"/> 1099-K			<input type="checkbox"/> W-2GU		
<input type="checkbox"/> 1099-LTC			<input type="checkbox"/> W-2PR		
<input type="checkbox"/> 1099-MISC			<input type="checkbox"/> W-2VI		
<input type="checkbox"/> 1099-OID					

**6. Is this waiver requested for corrections ONLY?**       Yes       No

**7. Is this the first time you requested a waiver from the electronic filing requirements for any of the forms listed in Block 5?**  
 Yes (Skip to signature line)       No (Complete Block 9 if your request is due to undue hardship)

**8. Enter two current cost estimates** given to you by third parties for software, software upgrades or programming for your current system, or costs for preparing your files for you.  
Cost estimates for any reason other than the preparation of electronic files will not be acceptable.  
*Attach these two written cost estimates to the Form 8508. Failure to provide current cost estimates and/or signature will result in denial of your waiver request.*

\$ \_\_\_\_\_  
\$ \_\_\_\_\_

**Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete.**

9. Signature	Title	Date
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## General Instructions

**Paperwork Reduction Act Notice.** We ask for the information on these forms to carry out the Internal Revenue Laws of the United States. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to provide this information would vary depending on individual circumstances. The estimated average time is:

**Preparing Form 8508 . . . . . 15 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.

DO NOT SEND THE FORMS TO THIS OFFICE. Instead, see the instructions below on where to file. **When completing this form, please type or print clearly in BLACK ink.**

**Purpose of Form.** Use this form to request a waiver from filing Forms W-2, W-2AS, W-2G, W-2GU, W-2PR, W-2VI, 1042-S, 1097-BTC, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, or 8027 electronically for the current tax year. Complete a Form 8508 for each Taxpayer Identification Number (TIN). You may use one Form 8508 for multiple types of forms. After evaluating your request, IRS will notify you as to whether your request is approved or denied.

## Specific Instructions

**Block 1.** –Indicate the type of submission by checking the appropriate box. An original submission is your first request for a waiver for the current year. A reconsideration indicates that you are submitting additional information to IRS that you feel may reverse a denial of an originally submitted request.

**Block 2.** –Enter the name and complete address of the payer and person to contact if additional information is needed by IRS.

**Block 3.** –Enter the Taxpayer Identification Number (TIN) [Employer Identification Number (EIN) or the Social Security Number (SSN)] of the payer. The number must contain 9-digits.

**Block 4.** –Enter the telephone number and Email address of the contact person.

**Block 5.** –Check the box(es) beside the form(s) for which the waiver is being requested.

**Block 5a.** –For each type of information return checked, enter the total number of forms you plan to file.

**Block 5b.** –Provide an estimate of the total number of information returns you plan to file for the following tax year.

**Block 6.** –Indicate whether or not this waiver is requested for corrections only. If you request a waiver for original documents and it is approved, you will automatically receive a waiver for corrections. However, if you can submit your original returns electronically, but not your corrections, a waiver must be requested for corrections only.

**Block 7.** –If this is the first time you have requested a waiver for any of the forms listed in Block 5, for any tax year, check “YES” and skip to Block 9. However, if you have requested a waiver in the past and check “NO,” complete Block 8 to establish undue hardship. Waivers, after the first year, are granted only in case of undue hardship or catastrophic event.

**Note: Under Regulations Section 301.6011-2(c)(2), “The principal factor in determining hardship will be the amount, if any, by which the cost of filing the information returns in accordance with this section exceeds the cost of filing the returns on other media.”**

**Block 8.** –Enter the cost estimates from two service bureaus or other third parties. These cost estimates must reflect the total amount that each service bureau will charge for software, software upgrades or programming for your current system, or costs to produce your electronic file only. If you do not provide two written cost estimates from service bureaus or other third parties, we will automatically deny your request. Cost estimates from prior years will not be accepted.

**Note: If your request is not due to undue hardship, as defined above, attach a detailed explanation of why you need a waiver.**

**Block 9.** –The waiver request must be signed by the payer or a person duly authorized to sign a return or other document on his behalf.

## Filing Instructions

**When to File.** – You should file Form 8508 at least 45 days before the due date of the returns for which you are requesting a waiver. See Publication 1220, Part A for the due dates. Waiver requests will be processed beginning January 1st of the calendar year the returns are due.

### Where to File –

**By Mail:** Internal Revenue Service  
Information Returns Branch  
**Attn: Extension of Time Coordinator**  
240 Murall Drive Mail Stop 4360  
Kearneysville, WV 25430

**By Fax:** **1-877-477-0572**

**Please either fax or mail, do not do both.**

For further information concerning the filing of information returns to IRS electronically, contact the IRS Enterprise Computing Center at the address above or by telephone at **866-455-7438** between 8:30 a.m. and 4:30 p.m. Eastern Standard Time.

**Penalty.** – If you are required to file electronically but fail to do so and you do not have an approved waiver on record, you may be subject to a penalty of \$100 per return unless you establish reasonable cause.





## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### What's New

The June 2011 version of Form 5558 required a signature for extensions of time to file Form 8955-SSA. A signature is no longer required for an extension to file Form 8955-SSA. As under the June 2011 version of Form 5558, a signature is also not required to extend the time to file Form 5500 series; however, a signature is still required to extend the time to file Form 5330.

The June 2011 version of the Form 5558 provided space for the names of three plans; as a result a single Form 5558 could be used to extend the time to file returns for three plans. The Form 5558 now limits the extension to a single plan. Applications for extensions of other plans must be submitted on additional Forms 5558. As under current rules, lists of other plans should not be attached to a Form 5558. Lists attached to Form 5558 will not be processed. Only the plan listed on Form 5558 will be processed.

A new checkbox has been added for recently adopted plans that are requesting an extension of time to file a Form 5500 series return/report where a Form 5500 series return/report is being filed for that plan for the first time.

### Future Developments

For the latest information about developments related to Form 5558 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form5558](http://www.irs.gov/form5558).

### Purpose of Form

Use Form 5558 to apply for a one-time extension of time to file the Form 5500 series (Form 5500, Annual Return/Report of Employee Benefit Plan; Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan; Form 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan); Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits; or Form 5330, Return of Excise Taxes Related to Employee Benefit Plans.



To avoid processing delays, the most recent version of this Form 5558 should always be used. For example, this Form 5558 (Rev. August 2012) should be used instead of the June 2011 version or any other prior version. To determine the most recent version of this Form, go to [IRS.gov/retirement](http://IRS.gov/retirement).

### Where To File

File Form 5558 with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0045.

**Private delivery services.** You can use certain private delivery services designated by the IRS to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments. If you use a private delivery service designated by the IRS (rather than the U.S. Postal Service) to send your return, the

postmark date generally is the date the private delivery service records in its database or marks on the mailing label. The private delivery service can tell you how to get written proof of this date.

The following are designated private delivery services:

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

## Specific Instructions

### Part I. Identification

#### A. Name and Address

Enter your name and address in the heading if you are requesting an extension of time to file the Form 5500, Form 5500-SF, Form 5500-EZ and/or Form 8955-SSA or Form 5330.

The plan sponsor (generally, the employer for a single-employer plan) or plan administrator listed on the application should be the same as the plan sponsor or plan administrator listed on the annual return/report filed for the plan.

Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

If the entity's address is outside the United States or its possessions, or territories, enter in the space for city or town, state, and ZIP code, the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

If your mailing address has changed since you filed your last return, use Form 8822, Change of Address, to notify the IRS of the change. A new address shown on Form 5558 will not update your record.

#### B. Filer's Identifying Number

**Employer identification number (EIN).** Enter the nine-digit EIN in an XX-XXXXXXX format, assigned to the employer for all applications filed for the Form 5500 series (Form 5500, Form 5500-SF, Form 5500-EZ) and/or Form 8955-SSA. Also enter the EIN for applications filed for Form 5330 (see *Social security number (SSN)* next for exceptions).

If the employer does not have an EIN, the employer must apply for one. An EIN can be applied for:

- Online by clicking the Online EIN Application link at [IRS.gov](http://IRS.gov). The EIN is issued immediately once the application information is validated.
- Note.** The online application process is not yet available for corporations with addresses in foreign countries.
- By telephone at 1-800-829-4933.
- By fax using the FAX-TIN numbers for your state listed in the Instructions for Form SS-4.

- Employers who do not have an EIN may apply for one by attaching a completed Form SS-4, Application for Employer Identification Number, to this form.

**Social security number (SSN).** If you made excess contributions to a section 403(b)(7)(A) custodial account or you are a disqualified person other than an employer, and you are applying for an extension of time to file Form 5330, enter your nine-digit SSN in an XXX-XX-XXXX format. Do not enter your SSN for Form 5500, Form 5500-SF, Form 5500-EZ, or Form 8955-SSA.

### C. Plan Information

Complete the plan name, plan number, and plan year ending for the plan included on this Form 5558.

### Part II. Extension of Time To File Form 5500 Series and/or Form 8955-SSA

Use Form 5558 to apply for a one-time extension of time to file the Form 5500 series (Form 5500, Form 5500-SF, Form 5500-EZ) and/or Form 8955-SSA.



Do not include the Form 5500 series (Form 5500, Form 5500-SF, Form 5500-EZ) or the Form 8955-SSA with this form.

**Exception:** Form 5500, Form 5500-SF, Form 5500-EZ, and Form 8955-SSA filers are automatically granted extensions of time to file until the extended due date of the federal income tax return of the employer (and are not required to file Form 5558) if both of the following conditions are met: (1) the plan year and the employer's tax year are the same; and (2) the employer has been granted an extension of time to file its federal income tax return to a date later than the normal due date for filing the Form 5500, Form 5500-SF, Form 5500-EZ, or Form 8955-SSA. An extension granted under this exception cannot be extended further by filing a Form 5558 after the normal due date of the Form 5500, Form 5500-SF, Form 5500-EZ, or Form 8955-SSA.

An extension of time to file a Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA does not operate as an extension of time to file the PBGC (Pension Benefit Guaranty Corporation) Form 1, Annual Premium Payment.

**How to file.** A separate Form 5558 must be used for each plan for which an extension is requested. For example, if an employer maintains a defined benefit plan and a profit-sharing plan, a separate Form 5558 must be filed for each plan. A single Form 5558 may, however, be used to extend the time to file a plan's Form 5500 series return/report and its Form 8955-SSA.

Lists of other plans should not be attached to a Form 5558. Only the plan listed on Form 5558 will be processed. Lists attached to the Form 5558 will not be processed.

**When to file.** To request an extension of time to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA, file Form 5558 on or before the return/report's normal due date. The normal due date is the date the Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA would otherwise be due, without extension.



Applications for extension of time to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA that are filed on or before the return/report's normal due date on a properly completed Form 5558 will be automatically approved to the date that is no later than the 15th day of the third month after the return/report's normal due date.

**Note.** If the filing date falls on a Saturday, Sunday, or a legal holiday, the return may be filed on the next day that is not a Saturday, Sunday, or a legal holiday.

Approved copies of Form 5558 requesting an extension to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA will not be returned to the filer from the IRS.

**Line 1.** Check this box if the extension of time being requested on line 2 is for the first Form 5500 series return/report filed for the plan. This box should not be checked if the plan previously filed a Form 5500 series return/report at any time for any year.

**Line 2.** Enter on line 2 the due date for which you are requesting to file Form 5500, Form 5500-SF, or Form 5500-EZ. This date should not be later than the 15th day of the third month after the normal due date of the return/report.

When using Form 5558 to request an extension of time to file Form 5500, Form 5500-SF, or Form 5500-EZ, plan sponsors or plan administrators are not required to sign the form. If Form 5558 is timely filed and complete, you will be granted an extension not later than the 15th day of the third month after the return/report's normal due date to file Form 5500, Form 5500-SF, or Form 5500-EZ.

**Line 3.** Enter on line 3 the due date for which you are requesting to file Form 8955-SSA. This date should not be later than the 15th day of the third month after the normal due date of the return.

When using Form 5558 to request an extension of time to file Form 8955-SSA, plan sponsors or plan administrators are not required to sign the form. If Form 5558 is timely filed and complete, you will be granted an extension not later than the 15th day of the third month after the return's normal due date to file Form 8955-SSA.

### Part III. Extension of Time To File Form 5330

File one Form 5558 to request an extension of time to file Form 5330 for excise taxes with the same filing due date. For specific information on excise tax due dates, see the Instructions for Form 5330.



**CAUTION** An extension of time to file does not extend the time to pay the tax due. Any tax due must be paid with this application for an extension of time to file Form 5330. Additionally, interest is charged on taxes not paid by the due date even if an extension of time to file is granted.

**Note.** The IRS will no longer return stamped copies of the Form 5558 to filers who request an extension of time to file a Form 5330. Instead you will receive a computer generated notice to inform you if your extension is

approved or denied. Because of this change, we ask you to attach a photocopy of this notice to your Form 5330.

**When to file.** To request an extension of time to file Form 5330, file Form 5558 in sufficient time for the IRS to consider and act on it before the return's normal due date.

The normal due date is the date the Form 5330 would otherwise be due, without extension.

**Line 4.** On line 4, enter the requested due date. If your application for extension of time to file Form 5330 is approved, you may be granted an extension of up to 6 months after the normal due date of Form 5330.

**Line 4a.** Indicate the section(s) for the excise tax for which you are requesting an extension.

**Line 4b.** Enter the amount of tax estimated to be due with Form 5330 and attach your payment to this form.

Make your check or money order payable to the "United States Treasury." Do not send cash. On all checks or money orders, write your name, filer's identifying number (EIN or SSN), plan number, Form 5330 section number, and the tax year to which the payment applies.

If you changed your mailing address after you filed your last return, use Form 8822 to notify the IRS of the change. You can get Form 8822 by calling 1-800-829-3676 or you can access the IRS website at IRS.gov 24 hours a day, 7 days a week.

**Line 5.** The IRS will grant a reasonable extension of time (not to exceed 6 months) for filing Form 5330 if you file a timely application showing that you are unable to file Form 5330 because of circumstances beyond your control. Clearly describe these circumstances. Generally, an application will be considered on the basis of your own efforts to fulfill this filing responsibility, rather than the convenience of anyone providing help in preparing the return. However, consideration will be given to any circumstances that prevent your practitioner, for reasons beyond his or her control, from filing the return by the normal due date, and to circumstances in which you are unable to get needed professional help in spite of timely efforts to do so.



*If we grant you an extension of time to file Form 5330 and later find that the statements made on this form are false or misleading, the extension will be null and void. A late filing penalty associated with the form for which you filed this extension will be charged.*

### Signature

If you are filing Form 5558 for an extension to file Form 5330, the Form 5558 must be signed. The person who signs this form may be an employer, a plan sponsor, a plan administrator, a disqualified person required to file Form 5330, an attorney or certified public accountant qualified to practice before the IRS, a person enrolled to practice before the IRS, or a person holding a power of attorney.

If you are filing Form 5558 for an extension to file Form 5500 series return/report or Form 8955-SSA, a signature is not required.

### Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States and the Employee Retirement Income Security Act of 1974 (ERISA). We need it to determine if you are entitled to an extension of time to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA, or Form 5330. You are not required to request an extension; however, if you want an extension, section 6081 requires you to provide the information. Section 6109 requires you to provide your identification number. Failure to provide this information may delay or prevent processing your request; providing false information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential as required by section 6103.

However, section 6103 allows or requires the Internal Revenue Service to disclose this information to others. We may disclose to the Department of Justice for civil or criminal litigation, to the Department of Labor and the Pension Benefit Guaranty Corporation for the administration of ERISA, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose the information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time: 24 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave., NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where To File*.

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

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Official Business  
Penalty for Private Use, \$300

PRSRT STD  
POSTAGE & FEES PAID  
Internal Revenue Service  
Permit No. G-48