



895 Main Street  
P.O. Box 938  
Dubuque, Iowa 52004-0938  
563.582.1841  
Fax 589.0839  
[www.americantrust.com](http://www.americantrust.com)

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**Financial Management Group**

November 19, 2010

Internal Revenue Service  
Gerald Shields, Room 6129  
1111 Constitution Avenue, NW.  
Washington, DC 20224

RE: Request for Comment on Form 8955-SSA

Dear Mr. Shields,

I have reviewed the draft Form 8955-SSA and instructions.

The instructions specifically state the 2009 plan year information cannot be combined with the 2010 plan year information and filed on 2010 Form 8955-SSA. You must use different form for each year.

Prior to the release of the draft and instructions my colleges and I had entertained the idea to combine the reporting information for the 2009 and 2010 plan year ends. We believe this will relieve the burden of possibly having to file two Forms in 2011. By combining the information this may also eliminate the need to report participants that had a deferred vested benefit in 2009 but then received payment of their benefit in 2010.

We would like the Service to consider removing these instructions to ease the filing of the 2009 information.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Heidi A. Hunter', is written over a horizontal line.

Heidi A. Hunter, QKA  
Lead Compliance Specialist  
Retirement Planning Department