From: Wesley T. Stohler
To: Shields Gerald J;
Subject: Form 8955-SSA Comments
Date: Tuesday, November 30, 2010 4:21:24 PM

Mr. Shields,

I have noted just a few comments with regards to the draft Form 8955-SSA:

In the 'What's New' and 'When to File' sections, instructions stipulate that 2009 forms should generally be filed by the 2010 deadline, and that these plan years must be filed using separate forms. However, the note in the 'When to Report a Separated Participant' section is inconsistent with this language. The 'note' indicates that 2009 filings are optional and that the applicable data could be combined with the 2010 data on a single form.

Traditionally, it has been optional to report participants with Code D. It appears that this may still be the intention, however, the heading of 'When Not to Report a Participant' leaves some ambiguity with this intention.

The wording of items 6a and 6b on the form seems to apply only to those participants with a Code A. Where are participants with Codes B, C, and D counted? It seems that if you have a total (item 7), then this total should also encompass these voluntarily reported participants. Otherwise, the 'total' should be clarified that it is the 'Total New Participants' reported.

Thank you for your consideration.

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