

Employee Plans News - Special Edition - July 2010

1. New Form 8955-SSA

Schedule SSA (Form 5500) has been eliminated beginning with returns for the 2009 plan year and has been replaced with Form 8955-SSA. The IRS will announce a special due date, expected to occur in 2011, for the 2009 Form 8955-SSA. See the [Form 5500 Corner](#) for more information.

2. Notice 2010-48

[Notice 2010-48](#) extends the April 30 deadline for plan sponsors to July 30, 2010, to restate and file, if applicable, their defined contribution pre-approved M&P or Volume Submitter plans if they are affected by the federally declared disasters. It also extends an affected plan's remedial amendment period to July 30, 2010.

3. Heads Up - User Fees to Increase February 1, 2011

On February 1, 2011, user fees for most employee plans determination letters will increase. The increased user fees will more accurately reflect the actual cost of processing a determination letter application. Revenue Procedure 2011-8 will list the new fees. For more information about current user fees, see [EP Determination Letter Resource Guide - User Fee](#) and stay tuned for more in our newsletters.

4. Help Wanted: TE/GE Seeks Candidates for Senior Tax Law Specialist Positions

Do you have strong experience with Exempt Organizations and Employee Plans? Are you looking for a challenging new position? TE/GE is seeking highly qualified candidates for two Senior Tax Law Specialists in the Office of the Senior Technical Advisor. If you are interested or know of a someone who might be a good candidate for this position, please access the job announcement 10ME2-TEX0195-0987-15-CH, on www.usajobs.gov or at this [link](#). Don't delay. The announcement closes July 14.