



The Internal Revenue Service (IRS) has issued a new FAQ that states that a specific, separate notice is not required to satisfy the disclosure requirements which must be certified to on Form 8955-SSA. This guidance is in response to a comment letter in which ASPPA requested that the IRS allow plan sponsors to rely on multiple documents, such as benefit statements distribution forms or other documents provided to participants, collectively, to satisfy this requirement. The IRS agreed and indicated in the FAQ that multiple documents may be used. Additionally, social security numbers are not required to be provided as part of the statement even though included on the Form 8955-SSA.

The FAQ is available here: [click here](#)

ASPPA's comment letter is available here: [click here](#)

ASPPA asap, In-Depth Look at the 2009 Form 8955-SSA and Instructions is available here: [click here](#)