



Publication 4810

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

For Tax Year 2025

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Part A

Introduction and General Information

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Sec. 1 Introduction

Regulations section [301.6057-3](#) require that a filer must file [Form 8955-SSA](#) electronically for plan years beginning on or after January 1, 2024, if the filer is required to file at least 10 returns with the IRS during the calendar year. On a year-by-year basis, the IRS may waive the requirement to file Form 8955-SSA electronically in cases of undue hardship. In certain circumstances, a Form 8955-SSA filer may be administratively exempt from the requirement to file electronically. If the IRS's systems do not support electronic filing of the Form 8955-SSA, taxpayers will not be required to file electronically. In general, the filer should maintain documentation supporting the undue hardship or other applicable reason for not filing electronically.

For information on filing a request for a hardship waiver for the 2023 plan years, see Revenue Procedure [2015-47](#) for more information. For information on filing a request for a hardship waiver for the 2024 and later plan years, see the relevant form instructions, or other guidance, including postings to the IRS.gov website.

This publication outlines the communication procedures, record format, validation criteria, and errors associated with the electronic filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits.

The file specifications and record layouts should be used in conjunction with the following:

- [Form 8955-SSA](#), Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits
- [Instructions for Form 8955-SSA](#)

Sec. 2 Purpose

The purpose of this publication is to provide the specifications for electronically filing Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, with the Internal Revenue Service. This publication must be used to prepare current and prior year Form 8955-SSAs.

Sec. 3 What's New for Tax Year 2025

Updates to Publication 4810 after its annual release will be listed in [Part D. Exhibit 1](#), Publication 4810 Year 2025 Revision Updates.

1. A QuickAlert was issued on May 7, 2026, announcing updates regarding the retirement of the FIRE System.
 - Due to the planned retirement of the Filing Information Returns Electronically (FIRE) System, the IRS will no longer accept new Information Returns (IR) Applications for Transmitter Control Codes (TCCs) beginning July 21, 2026. Existing applicants can continue to update their applications through December 2026, after which they will become read-only and retained for historical reference.
 - Current FIRE users must complete an Information Returns Intake System (IRIS) Application for TCC and transition to IRIS for electronic filing beginning with the 2027 filing season. IRIS will be the only information returns electronic filing system, including current year, prior year, or corrections, after January 1, 2027. For additional information, visit irs.gov/iris.

Sec. 4 Communicating with the IRS

The Technical Services Operation (TSO) is available to issuers, transmitters, and employers at the numbers listed below. When you call, you'll be provided guidance on essential elements pertaining to technical aspects for the new Information Returns (IR) Application for Transmitter Control Code (TCC), filing information returns through the (FIRE) Systems, self-help resources, and referrals to tax law topics on [IRS.gov](https://www.irs.gov). Below are some examples of essential elements:

- Form identification
- How to obtain a form
- Related publications for a form or topic
- Filing information returns electronically
- FIRE file status information and guidance

Contact TSO Monday through Friday 8:30 am - 5:30 pm ET. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- Deaf or hard of hearing customers may call any of our toll-free numbers using their choice of relay service.

Use the IRS Automated Chatbot/Live chat feature, please visit [Filing Information Returns Electronically \(FIRE\) | Internal Revenue Service](#). Click the Chat bubble in the bottom right corner.

- Chatbot is available 24/7.
- Escalation to live chat is available Monday through Friday 8:30 a.m. – 5:30 p.m. E.T.
- Get answers to your questions about transmitter control codes and filing information returns electronically.
- For account-specific questions, you need an IRS (ID.me) account.

The IRS address for FIRE is <https://fire.irs.gov/>. The address to send a test file electronically is <https://fire.test.irs.gov/>.

Questions regarding the filing of information returns and comments/suggestions regarding this publication can be emailed to fire@irs.gov. When you send emails concerning specific file information, include the company name and the electronic filename or TCC. Don't include Tax Identification Numbers (TINs) or attachments in email correspondence because electronic mail isn't secure.

Sec. 5 Additional Resources

Information for electronic filing of Form 8955-SSA, see [Form 8955-SSA Resources](#) on IRS.gov.

Information Returns resources, see [Information Return Reporting](#) on IRS.gov.

Sec. 6 Filing Requirements, Due Dates, Retention Requirements, and Extensions

.01 Filing Requirements

Administrators of plans subject to the vesting standards of section 203 of the Employee Retirement Income Security Act (ERISA) must file Form 8955-SSA. A plan administrator isn't required to report a separated participant if the participant's deferred vested benefits are attributable to an annuity contract or custodial account that isn't required to be treated as part of the section 403(b) plan assets for purposes of the reporting requirements of ERISA Title I as set forth in the [Department of Labor, Field Assistance Bulletin 2009-02](#). Sponsors and administrators of governmental, church, and other plans that aren't subject to the vesting standards of section 203 of ERISA (including plans that cover only owners and their spouses or cover only partners and their spouses) may elect to file Form 8955-SSA voluntarily.

For plan year beginning on or after January 1, 2024, a filer must file the Form 8955-SSA electronically if the filer is required to file 10 returns of any type during the calendar year that includes the first day of the plan year, see [T.D. 9695](#), final regulations issued under IRC 6057, 6058, and 6059.

[Treasury Decision \(TD\) 9972](#) amended the rules for filing information returns electronically. The updated regulations mandate that businesses electronically file 10 or more returns of any form type. For instance, information returns processed through the Information Return Intake System (IRIS), Filing Information Returns Electronically (FIRE) System, Affordable Care Act Information Returns (AIR) System, and Form W-2 submissions to the Social Security Administration (SSA) all fall within the same form type category. The total count includes scenarios like four Form 1099-NEC filings via IRIS, two Form 1042-S filings via FIRE, two Form 1095-B filings via AIR, and two Form W-2 filings via SSA. Since the total of all forms filed equals ten, the customer is required to file all information returns electronically. Corrections are not factored into this calculation; however, if an information return is submitted electronically, associated corrections must also be filed electronically using the same system used for the original filing.

Note: All filers are encouraged to file information returns electronically even if they aren't required to do so.

If a filer is required to file a [Form 8955-SSA](#) electronically but does not do so, the filer is considered not to have filed the form even if a paper form is submitted, unless a filer is exempt from the electronic filing requirement. On a year-by-year basis, the IRS may waive the requirement to file Form 8955-SSA electronically in cases of undue hardship. In certain circumstances, a Form 8955-SSA filer may be administratively exempt from the requirement to file electronically. If the IRS's systems do not support electronic filing of the Form 8955-SSA, taxpayers will not be required to file electronically. In general, the filer should maintain documentation supporting the undue hardship or other applicable reason for not filing electronically. See [Regulations section 301.6057-3](#) for more information on mandatory electronic filing of Form 8955-SSA.

.02 Due Dates

In general, if a [Form 8955-SSA](#) must be filed for a plan year, it must be filed by the last day of the seventh month following the last day of that plan year. If any due date falls on a Saturday, Sunday, or legal holiday, the return is considered timely if filed on the next business day.

.03 Retention Requirements

Plan administrators should retain a copy of the information returns filed with the IRS or be able to reconstruct the data for at least three years after the due date of the returns.

.04 Extensions

An extension may be requested by filing [Form 5558](#), Application for Extension of Time To File Certain Employee Plan Returns, on or before the normal due date (not including any extension) of the Form 8955-SSA. See the instructions, located on the back of Form 5558, for specific guidance.

Note: An automatic extension of time to file Form 8955-SSA until the due date of the federal income tax return of the employer will be granted if certain conditions are met. An extension can't be extended further by using Form 5558. The time to file can't be extended more than 9 1/2 months beyond the close of the plan year. Beginning January 1, 2025, you can file Form 5558 electronically through the DOL [EFAST2](#) filing system or you can file paper [Form 5558](#) with the IRS.

Sec. 7 Amended Returns

If a [Form 8955-SSA](#) was filed with the IRS and an error and/or omission was discovered with the return after the IRS accepted the return, an amended Form 8955-SSA must be sent. Amended returns should be filed as soon as possible. An amended return should only be filed to correct a file that previously received a "Good" status.

Corrected information returns MUST be filed electronically if the original return was submitted electronically. Corrected information returns are not counted when calculating the aggregate to determine if you are required to file electronically.

When a return is incorrect, resubmit the full and complete form with the erroneous and/or omitted information corrected. Enter a "1" (Amended Return Indicator) in field position 34 of the Sponsor "S" record to identify the submission as an amended return.

If you're amending prior year return information, use the record format for the current year and submit in a separate transmission. 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.

Sec. 8 Penalties Associated with Form 8955-SSA

Refer to [Instructions for Form 8955-SSA](#) for information on penalty specifications and guidelines.

Sec. 9 Definition of Terms

Element	Description
Amended Return	An amended return is an information return filed by the transmitter to amend an information return that was previously filed and processed by the IRS but was missing information and/or contained erroneous information.
Employer ID Numbers	A nine-digit number assigned by the IRS for Federal tax reporting purposes.
Deferred Vested Participants	A plan participant who separates from service covered by the plan and is entitled to a deferred vested retirement benefit under the plan but isn't paid this retirement benefit.
File	For purposes of this publication, 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.

Element	Description
Filer	Any person or entity that files an information return.
Issuer	Formally referred to as payer; files information returns electronically for their business, regardless of the number of locations.
Participant	Any individual entitled to receive benefits under a plan “to” an eligible employee who is covered by a retirement plan.
Plan Administrator	<p>The person designated by the plan. In the absence of a designation, this is either:</p> <ul style="list-style-type: none"> • the employer (in the case of a plan maintained by a single employer). <p style="text-align: center;">or</p> <ul style="list-style-type: none"> • the association, committee, or joint board of trustees who maintains the plan (in the 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 End of Transmission “F” Record. All records are a fixed length of 750 positions.
Service Bureau	A person, individual, or organization with whom the plan administrator has a contract to prepare and/or file information return files with the IRS. A parent company filing data for a subsidiary isn’t considered a service bureau.
Social Security number (SSN)	A nine-digit number assigned by the Social Security Administration to an individual for wage and tax reporting purposes.
Special Character	Any character that isn’t a numeric, an alpha or a blank.
Sponsor	Refers to the Sponsor of the plan, generally one of the following (1) the employer (if the plan is maintained by a single employer), (2) the employee organization (if the plan is maintained by an employee organization), or (3) the association, committee, or joint board of trustees of the parties who maintain the plan (if the plan is 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	Sends electronic information return data directly to the IRS on behalf of a business or individual. May also file information returns for their own business, regardless of the number of locations.
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. 10 State Abbreviation Codes, APO and FPO Addresses and Foreign Country Codes

.01 State Abbreviation Codes

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					
State	Code	State	Code	State	Code
Alabama	AL	Kentucky	KY	Ohio	OH
Alaska	AK	Louisiana	LA	Oklahoma	OK
American Samoa	AS	Maine	ME	Oregon	OR
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		

.02 APO and FPO Addresses

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 090-099, AA for ZIP Code 340, and AP for ZIP Codes 962-966.

.03 Foreign Country Codes

The following table provides the International Organization for Standardization (ISO) Foreign Country Codes that are to be used when developing the country code portion of address fields.

Table 2: ISO Foreign Country Codes					
Code	Country	Code	Country	Code	Country
AC	Ascension Island	GI	Gibraltar	NT	Neutral Zone
AD	Andorra	GL	Greenland	NU	Niue
AE	United Arab Emirates	GM	Gambia	NZ	New Zealand (Aotearoa)
AF	Afghanistan	GN	Guinea	OM	Oman
AG	Antigua and Barbuda	GP	Guadeloupe	PA	Panama
AI	Anguilla	GQ	Equatorial Guinea	PE	Peru
AL	Albania	GR	Greece	PF	French Polynesia
AM	Armenia	GS	S. Georgia and S. Sandwich Islands	PG	Papua New Guinea
AN	Netherlands Antilles	GT	Guatemala	PH	Philippines
AO	Angola	GU	Guam	PK	Pakistan
AQ	Antarctica	GW	Guinea-Bissau	PL	Poland
AR	Argentina	GY	Guyana	PM	St. Pierre and Miquelon
AS	American Samoa	HK	Hong Kong	PN	Pitcairn
AT	Austria	HM	Heard and McDonald Islands	PR	Puerto Rico
AU	Australia	HN	Honduras	PS	Palestinian Territory, Occupied
AW	Aruba	HR	Croatia (Hrvatska)	PT	Portugal
AX	Aland Islands	HT	Haiti	PW	Palau
AZ	Azerbaijan	HU	Hungary	PY	Paraguay
BA	Bosnia and Herzegovina	ID	Indonesia	QA	Qatar
BB	Barbados	IE	Ireland	RE	Reunion
BD	Bangladesh	IL	Israel	RO	Romania
BE	Belgium	IM	Isle of Man	RS	Serbia
BF	Burkina Faso	IN	India	RU	Russian Federation

Table 2: ISO Foreign Country Codes

BG	Bulgaria	IO	British Indian Ocean Territory	RW	Rwanda
BH	Bahrain	IQ	Iraq	SA	Saudi Arabia
BI	Burundi	IR	Iran	SB	Solomon Islands
BJ	Benin	IS	Iceland	SC	Seychelles
BL	St. Barthelemy	IT	Italy	SD	Sudan
BM	Bermuda	JE	Jersey	SE	Sweden
BN	Brunei Darussalam	JM	Jamaica	SG	Singapore
BO	Bolivia	JO	Jordan	SH	St. Helena
BQ	Bonaire, Sint Eustatius and Saba	JP	Japan	SI	Slovenia
BR	Brazil	KE	Kenya	SJ	Svalbard & Jan Mayen Islands
BS	Bahamas	KG	Kyrgyzstan	SK	Slovak Republic
BT	Bhutan	KH	Cambodia	SL	Sierra Leone
BV	Bouvet Island	KI	Kiribati	SM	San Marino
BW	Botswana	KM	Comoros	SN	Senegal
BY	Belarus	KN	Saint Kitts and Nevis	SO	Somalia
BZ	Belize	KP	Korea (North)	SR	Suriname
CA	Canada	KR	Korea (South)	SS	South Sudan
CC	Cocos (Keeling) Islands	KW	Kuwait	ST	Sao Tome and Principe
CD	Congo, Democratic Republic	KY	Cayman Islands	SU	USSR (former)
CF	Central African Republic	KZ	Kazakhstan	SV	El Salvador
CG	Congo	LA	Laos	SX	Saint Maarten (Dutch)
CH	Switzerland	LB	Lebanon	SY	Syria
CI	Cote D'Ivoire (Ivory Coast)	LC	Saint Lucia	SZ	Swaziland
CK	Cook Islands	LI	Liechtenstein	TC	Turks and Caicos Islands
CL	Chile	LK	Sri Lanka	TD	Chad
CM	Cameroon	LR	Liberia	TF	French Southern Territories

Table 2: ISO Foreign Country Codes

CN	China	LS	Lesotho	TG	Togo
CO	Colombia	LT	Lithuania	TH	Thailand
CR	Costa Rica	LU	Luxembourg	TJ	Tajikistan
CS	Czechoslovakia (former)	LV	Latvia	TK	Tokelau
CU	Cuba	LY	Libya	TL	Timor-Leste
CV	Cape Verde	MA	Morocco	TM	Turkmenistan
CW	Curacao	MC	Monaco	TN	Tunisia
CX	Christmas Island	MD	Moldova	TO	Tonga
CY	Cyprus	ME	Montenegro	TP	East Timor
CZ	Czech Republic	MF	St. Martin (French)	TR	Turkey
DE	Germany	MG	Madagascar	TT	Trinidad and Tobago
DJ	Djibouti	MH	Marshall Islands	TV	Tuvalu
DK	Denmark	MK	F.Y.R.O.M. (Macedonia)	TW	Taiwan
DM	Dominica	ML	Mali	TZ	Tanzania
DO	Dominican Republic	MM	Myanmar	UA	Ukraine
DZ	Algeria	MN	Mongolia	UG	Uganda
EC	Ecuador	MO	Macau	UK	United Kingdom
EE	Estonia	MP	Northern Mariana Islands	UM	US Minor Outlying Islands
EG	Egypt	MQ	Martinique	US	United States
EH	Western Sahara	MR	Mauritania	UY	Uruguay
ER	Eritrea	MS	Montserrat	UZ	Uzbekistan
ES	Spain	MT	Malta	VA	Vatican City State (Holy See)
ET	Ethiopia	MU	Mauritius	VC	Saint Vincent & the Grenadines
EU	European Union	MV	Maldives	VE	Venezuela
FI	Finland	MW	Malawi	VG	British Virgin Islands
FJ	Fiji	MX	Mexico	VI	Virgin Islands (U.S.)
FK	Falkland Islands (Malvinas)	MY	Malaysia	VN	Viet Nam

Table 2: ISO Foreign Country Codes

FM	Micronesia	MZ	Mozambique	VU	Vanuatu
FO	Faroe Islands	NA	Namibia	WF	Wallis and Futuna Islands
FR	France	NC	New Caledonia	WS	Samoa
FX	France, Metropolitan	NE	Niger	XK	Kosovo
GA	Gabon	NF	Norfolk Island	YE	Yemen
GB	Great Britain (UK)	NG	Nigeria	YT	Mayotte
GD	Grenada	NI	Nicaragua	YU	Serbia and Montenegro (former)
GE	Georgia	NL	Netherlands	ZA	South Africa
GF	French Guiana	NO	Norway	ZR	Zaire See CD Congo, Democratic Republic
GG	Guernsey	NP	Nepal	ZM	Zambia
GH	Ghana	NR	Nauru	ZW	Zimbabwe



Part B

Data communications



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Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC)

.01 Information Returns (IR) Application for Transmitter Control Code (TCC)

All transmitters who file information returns electronically are required to request authorization to file electronically. To transmit files electronically through the Filing Information Returns Electronically (FIRE) Systems, you need a TCC before you can create a FIRE account on FIRE Test or Production System. Each user is required to create their own FIRE account for the EIN/TCC. You must use the online IR Application for TCC to obtain a TCC. You must have software, a service provider, or an in-house programmer that will create the file in the proper format per the requirements and record layouts in this publication. **Scanned, .PDF, .PNG, .TIF, .GIF, .JPG, Word, Excel formats will not be accepted.**

Due Date: Submit your IR Application for TCC by November 1st of the year before information return(s) are due to ensure you're ready to electronically file. An IR Application for TCC received after November 1st may not be processed in time to meet your electronic filing needs. Allow 45 days for processing.

.02 Using the Online Information Returns (IR) Application for TCC

If you're **new** to electronically transmitting information returns to the IRS, you must apply for a TCC using the IR Application for TCC located on the **FIRE** webpage.

If your FIRE TCC was issued prior to September 26, 2021, and you have not completed an IR Application for TCC, you will need to submit an application for a new TCC to file for Tax Year 2024.

If you need another form type or an additional TCC, you'll need to complete the online IR Application for TCC. A single application can be used to apply for multiple information return form types. See Publication 5911, IR Application for TCC Tutorial for more information.

If you're a withholding agent using a third-party to prepare and transmit your information returns to the IRS, you don't need to obtain a TCC.

Complete the IR Application for TCC if your firm or organization isn't using a third-party to electronically transmit information returns. The IR Application for TCC contains two separate roles, Transmitter or Issuer.

- **Transmitter:** A third-party sending the electronic information return data directly to the IRS on behalf of any business. **Note:** If you're transmitting returns for your own company, in addition to transmitting returns on behalf of another business, you don't need both the Transmitter and Issuer role. You can file all returns as a Transmitter.
- **Issuer:** A business filing their own information returns regardless of whether they must file electronically.

Alert: If an organization requires more than one TCC for any given form type, a Responsible Official listed on the application must request the additional TCC through the IR Application for TCC.

Before you can complete the IR Application for TCC, all Responsible Officials and Authorized Delegates, if applicable, in the business or organization must create an online account. Refer to the **FIRE** webpage to access "IR TCC Application for FIRE".

.03 Application Approval/Completed

When your IR Application for TCC is approved and completed, a five-character alphanumeric TCC is assigned to your business. An approval letter will be sent via United States Postal Service (USPS) to the address listed on the IR Application for TCC, informing you of your TCC. You can also view your TCC on the IR Application for TCC Summary page. The TCC will take 48 hours to be ready for use on FIRE. Allow 45 days for processing. A TCC won't be issued over the telephone or via email. If you don't receive a TCC within 45 days, contact the IRS. Refer to [Part A. Sec. 4, Communicating with the IRS](#).

Electronically filed returns may not be transmitted through FIRE until a TCC has been approved and assigned.

Reminder: You must have software that meets the requirements and record layouts in this publication or a service provider that will create the file in the proper format.

.04 Revise Current TCC Information

As changes occur, you must update the application within 30 days of the change and maintain the IR TCC Application. Access the IR Application for TCC on the [FIRE](#) webpage.

.05 Do I Need More than One TCC?

The IRS encourages transmitters who file for multiple issuers to submit one application and use the assigned TCC for all issuers. The purpose of the TCC is to identify the business acting as the transmitter of the file. As a transmitter you may transmit files for as many companies as you need under the one TCC. The information return data will be contained in the file itself. Some service bureaus will transmit files using their TCC, while others will require filers to obtain a TCC of their own.

A TCC used to file Form 8955-SSA can be used to submit 10,000 files per year. If the TCC exceeds 10,000 files, an additional TCC can be requested via the IR Application for TCC.

.06 Deleted TCC

Your TCC will remain valid if you transmit information returns or request an extension of time to file information returns electronically through the FIRE System. If you don't use your TCC for three consecutive years, your TCC will be deleted. Once your TCC is deleted it cannot be reactivated. You'll need to submit a new IR Application for TCC located on the [FIRE](#) webpage.

Sec. 2 Connecting to FIRE System

You must obtain a TCC before you can establish a FIRE account to transmit files through the FIRE Systems (Production and Test). The system will prompt you to create your User ID, password, 10-digit Personal Identification Number (PIN) and secret phrase. Each user should create their individual FIRE account and login credentials. Multiple FIRE accounts can be created under one TCC. Refer to the [FIRE](#) webpage for additional information on account creation. The FIRE Production System and the FIRE Test System are two different sites that don't communicate with each other. If you plan on sending a production file and a test file, you'll need an account on each system.

You must enter your TCC, EIN and Business Name exactly as it currently appears on your IR Application for TCC. Once you log in, your information will fill in automatically when you submit files.

Connecting to the FIRE Systems

1st Time Connection to FIRE Production and Test Systems:

- Select “Create New Account”
- Input TCC, EIN and Company Name listed as Firm/Organization Legal Name on your IR Application for TCC.
- Create User ID
- Create and verify password
- Select “Create”
- If the message “Account Created” is received, select “OK”
- Create and verify the 10-digit self-assigned PIN and select “Submit”
- If the message “Your PIN has been successfully created!” is received, select “OK”
- Create and verify the Secret Phrase along with validation fields and select “Create”
- If the message “Create Secret Phrase- Success” is received, select “OK”
- You will be logged out automatically and will need to log back in to confirm User Account was successfully created.
 - If one of the following error messages are received, check secret phrase criteria and retry, or check the spelling of your secret phrase. Error messages are:
 - Invalid Secret Phrase. Secret Phrase does not meet the Secret Phrase requirements.
 - Invalid Verify Secret Phrase. Secret Phrase does not meet the Secret Phrase Requirements
 - Secret phrases do not match

Note: If you’re using SPAM filtering software, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.

Returning User to FIRE Production and Test Systems:

- Select “Log On”
- Enter the TCC
- Enter the EIN
- Enter the Company Name
- Enter the User ID (not case sensitive)
- Enter the Password (case sensitive)
- Read the bulletin(s)

Password Criteria

- Must contain a minimum of 8 characters
- Limited to a maximum of 20 characters
- Must contain at least one special character # ? ! @ \$ % ^ & * . , ‘ -
- Must contain at least one upper case letter (alpha character)
- Must contain at least one lower case letter (alpha character)
- Must contain at least one number (numeric character)
- Passwords must be changed every 90 days; the previous 24 passwords can’t be used
- Passwords can’t contain the User ID or Username

Note: If you have a FIRE System Account (Production and Test) with an established Secret Phrase and forgot your password, you may reset your password by using your established Secret Phrase.

Uploading Files to FIRE

Filers may upload a file to the FIRE System by taking the following actions:

- After logging in, go to the Main Menu
- Select “Send Information Returns”
- “Submit”

Verify and update company information as appropriate and/or select “Accept”.

The system will display:

- Company Name
- Address
- City
- State
- Zip Code
- Telephone #
- Contact
- E-mail Address

Select one of the following:

- Original file
 - Replacement file
 - Correction file
 - Test File (This option will only be available on the **FIRE Test System**.)
- Enter the 10-digit PIN
 - “Submit”
 - “Browse” to locate the file and open it
 - “Upload”

When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. We recommend that you print the page for your records. If this page is not displayed on your screen, we probably did not receive the file. To verify, go to “Check File Status” option on the main menu. We received the file if the file name is displayed and the count is equal to ‘0’ and the results indicate, “Not Yet Processed.”

Checking the Status of Your File

It is the filer's responsibility to check the status of the submitted files. If you don't receive an email within two business days or if you receive an email indicating the file is bad:

- Log back into the FIRE System
- Select "Main Menu"
- Select "Check File Status" – Be aware that the default selection to the File Status drop down is, "All Files." When "All Files" is selected, a valid date range is required. The date range can't exceed three months.

During peak filing periods, the time frame for returning file results may be more than two days.

Issuers/Transmitters are strongly recommended to keep a copy of FIRE System file status emails and the associated files of the information returns or be able to reconstruct the data for at least three years from the reporting due date.

File Status Results:

- **Good** – Your Form 8955-SSA file has been accepted. IRS/TSO checks the required fields to ensure the validity of the information provided.
- **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 re-file 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 aren't available. 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 filed to correct errors in the good file.

Sec. 3 Electronic Specifications

.01 FIRE System

The FIRE System is designed exclusively for electronic filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8955-SSA and W-2G. Electronic files are transmitted through the **FIRE Production** System. The electronic filing of information returns isn't affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in different programs. Certain filers are required to file Form 8955-SSA electronically.

Electronic reporting of information returns eliminates the need for electronic filers to send paper documents to the IRS. Don't send copies of the paper forms to the IRS for any forms filed electronically. This will result in duplicate filing.

.02 FIRE System Internet Security Technical Standards

FIRE System Internet Security Technical Standards are:

- HTTP 1.1 Specification
- TLS 1.1 is implemented using SHA and RSA 1024 bits during the asymmetric handshake.

The FIRE Production and Test System server no longer supports Secure Socket Layer (SSL) 3.0 as one of the FIRE System's Internet Security Technical Standards. Transmitters using IE 6.0 or lower as their browser may have problems logging in and connecting to the FIRE System. Follow the steps below to connect and upload a file:

- Go to Tools > Internet Options > Advanced
- Scroll down and find Security
- Uncheck both SSL 2.0 and SSL 3.0
- Check TLS 1.2 and select "Apply"

Sec. 4 Electronic Submissions

.01 Electronic Submissions

The FIRE System is available for electronic submissions 24 hours a day. For dates of availability, refer to the [FIRE](#) webpage.

Standard ASCII code is required for all files. The time required to transmit files varies depending upon your type of connection to the internet.

The acceptable file size for the FIRE Systems can't exceed one million records per file. If the file exceeds the limit, the file will be rejected. We recommend you visit the [FIRE](#) webpage for the latest system status, updates, and alerts.

When sending electronic files larger than 10,000 records, data compression is encouraged. The time required to transmit a file can be reduced up to 95 percent by using compression.

- WinZip and PKZIP are the only acceptable compression packages. The IRS can't accept self-extracting zip files or compressed files containing multiple files.

Transmitters may create files using self-assigned filename(s). However, the FIRE System will assign a unique filename. Record the FIRE file name from the "Check Status" page as it is required when assistance is needed.

The FIRE filename consists of:

- Submission type
- Transmitter Control Code (TCC)
- Four-digit sequence number. The sequence number will be increased for every file sent.

For example, if this is the first original file for the calendar year and the TCC is 6xxxx, the IRS assigned filename would be ORIG.6xxxx.0001.

.02 File Definitions

It is important to distinguish between the specific types of files:

- **Original file**– Contains information returns that haven't been previously reported to the IRS.
- **Amended file**– Contains corrections for information returns successfully processed by the IRS with a status of "Good" and it has been more than 10 calendar days since the file was transmitted to the IRS and you then identified an error with the file. A full and complete Form 8955-SSA must be filed to correct any errors and/or omissions. Amended files must contain all data required to be reported by the plan for the plan year; not just the data that was omitted or that is being corrected.
- **Test file** – Contains data that is formatted to the specifications in Publication 4810 and can only be sent through the [FIRE Test](#) System. **Don't transmit live data in the FIRE Test System.**

.03 Submission Responses

The results of your electronic transmission(s) will be sent to the email address that was provided on the "Verify your Filing Information" screen within two days after a file has been submitted. If you're using email-filtering software, configure the software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.

Note: Processing delays may occur during peak filing time frames, and you may not get results within two business days.

If a file is bad, the transmitter must return to the [FIRE Production](#) or [FIRE Test](#) System to identify the errors. At the main menu, select "Check File Status."

If a timely filed electronic file is bad, the filer will have up to 60 days from the day the file was

transmitted to file an acceptable file. If an acceptable file is not received within 60 days, the filer could be subject to late filing penalties.

If the file is good, it is released for mainline processing after ten business days from receipt. Contact the IRS by telephone at 866-455-7438 within the ten-day timeframe if the file should not be released for further processing.

Sec. 5 Test Files

Filers aren't 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. See [Part B Sec. 2, Connecting to FIRE](#). Test files must include the Test Indicator "T" in field position 28 to indicate the file is a test. The test file must consist of a sample of each type of record. For example, Form 8955-SSA includes:

- Transmitter "T" Record (all fields marked required must include transmitter information)
- Sponsor "S" Record
- Administrator "A" Record
- Multiple Participant "P" Record (at least 11 "P" Records per each T Record)
- End of Transmission "F" Record

The IRS will check the file to ensure it meets specifications. Current filers may send a test file to ensure the software reflects all required programming changes; however not all validity, consistency, or math error tests will be conducted. If you provided a valid email address on the "Verify Your Filing Information" screen, you'll be notified of your file acceptance by email within five days of submission. When using email-filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. Turn off any email auto replies to these email addresses.

Note: During peak filing periods, the time frame for returning file results may be more than five business days.

It is the transmitter's responsibility to check the results of the submission. See [Sec. 2, Connecting to FIRE, Checking the Status of Your File](#).

Sec. 6 Accuracy of Data and Common Errors

.01 Accuracy of Data

The IRS encourages filers to verify the format and content of each type of record to ensure the accuracy of the data.

Important: 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 filed with the IRS. These problems may result in the IRS rejecting files as "Bad."

- 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.
- A test file was submitted to the FIRE Production System. If the file submitted wasn't a test file, remove the TEST- FILE IND in the Transmitter "T" Record and resubmit the file. If a test file is submitted to the FIRE Production System in error, no action is needed. Test files submitted to the FIRE Production System can't be processed and will be closed.
- The file was submitted with more than one Transmitter "T" Record. Each file submitted through the FIRE System may only have one Transmitter "T" Record.
- 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 files related to this single filing must be corrected and resubmitted (even if there was an error in only one of the files).

- The 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, 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 isn't a duplicate file and was not previously submitted with the same Sponsor EIN, Plan Number, and Plan Year Ending Date, contact the IRS at 866-455-7438.

Sponsor "S" Record

- 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.
- Field position 18-26 – Sponsor's EIN - The file didn't include a Sponsor EIN in the Sponsor "S" Record.
- Field position 18-26 – Sponsor's EIN - The file included a non-numeric Sponsor EIN in the Sponsor "S" Record.
- Field position 27-29 – Plan Number - The file included a non-numeric Plan Number in the Sponsor "S" Record. The Plan Number should be 001-999.
- Field position 74-143 – Sponsor's Name - The file didn't include a Sponsor Name in the Sponsor "S" Record.
- Field Position 249-400 – Sponsor's Mailing Address Line 1 - The file didn't include a Sponsor Address in the Sponsor "S" Record.
- Field position 411-550 – Plan Name - The file didn't include a Plan Name in the Sponsor "S" Record.
- Field position 568-575 – Total Participants Reported on SSA Counts - The count of total participants reported in 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 the associated FIRE files.

Administrator "A" Record

- 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.
- 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.
- The file was submitted with records that appear to be from different filings. (The Plan Year Begin Date, Plan Year End Date, Sponsor EIN, and Plan Number aren't the same on every record in the file.)
- Field position 35-43 – Administrator's EIN - The file didn't include an Administrator EIN in the Administrator "A" Record.
- Field position 35-43 – Administrator's EIN - The file included a non-numeric Administrator EIN in the Administrator "A" Record.
- Field position 149-300 Administrator's Mailing Address - The file didn't include an Administrator Address in the Administrator "A" Record.
- The file had plan participant record(s) that contained data but didn't have a valid entry code.

Participant “P” Record:

- 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.
- The file had plan participant record(s) in which an Entry Code of “A” or “B” was indicated in box 7a; however, all remaining data for Lines 9(b) through 9(g) was not provided in positions 44-131 of the Participant “P” record.
- The file had plan participant record(s) in which an Entry Code of “D” was indicated; however, all remaining data for Lines 9(b) and 9(c) was not provided in positions 44-99 of the Participant “P” record.
- The file had plan participant record(s) in which an Entry Code of “C” was indicated; however, the remaining data for Lines 9(b) (positions 44-52), 9(c) (positions 53-99), 9(h) (positions 132-140), and 9(i) (positions 141-143) was not provided in the Participant “P” Record.

.02 Common Errors

Item	Issue	Resolution
1	You haven’t received a file status email.	To receive emails concerning files, processing results, reminders and notices, set the SPAM filter to receive email from fire@irs.gov and irs.e-helpmail@irs.gov . Turn off any email auto replies to these email addresses. Check the File Status to ensure your information was transmitted. Check “Verify Filing Information” page in your FIRE account to ensure the correct email address is displayed.
2	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.
3	Transmitter compresses several files into one.	Only compress 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.
4	File is formatted as EBCDIC.	All files submitted electronically must be in standard ASCII code. All alpha characters must be uppercase.
5	An incorrect file isn’t replaced timely.	If the file is bad, correct the file and timely resubmit as an original.
6	Transmitter sends a file and “CHECK FILE STATUS” indicates that the file is good, but the transmitter wants to send another file containing the same information.	Once a file has been transmitted, don’t 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 the IRS at 866-455-7438 to see if this is a possibility.

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Part C

Record Format Specifications and Record Layouts

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Sec. 1 Transmitter “T” Record

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.

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.

The “T” Record is a fixed length of 750 positions.

Note: For all fields marked “**Required**,” the transmitter must provide the information described under Field Description and Information. 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.

Record Name: Transmitter “T” Record			
Field Positions	Field Title	Length	Field Description and Information
1	Record Type	1	Required. Enter “T.”
2-5	Plan Year	4	Required. Enter the plan year formatted as YYYY (e.g., 2024).
6	Blank	1	Enter a blank.
7-15	Transmitter’s TIN	9	Required. Enter the nine-digit taxpayer identification number of the transmitter. Don’t enter blanks, hyphens, or alpha characters. An EIN consisting of all the same digits (e.g., 111111111) isn’t acceptable.
16-20	TCC	5	Required. Enter the five-character alphanumeric Transmitter Control Code (TCC) assigned by the IRS.
21-27	Reserved	7	Enter blanks.
28	Test File Indicator	1	Required for test files only. 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	Required. Enter the name of the transmitter. Left justify the information and fill unused positions with blanks.
70-109	Transmitter’s Name (Continued)	40	Required. Enter any additional information that may be part of the name. Left justify the information and fill unused positions with blanks.

Record Name: Transmitter "T" Record

110-149	Company Name	40	Required. 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.
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	<p>Required.</p> <p>For Domestic Addresses: Enter the administrator's address (where correspondence should be sent)</p> <ul style="list-style-type: none"> • Address field is a 40-character field. • State field is a 2-character field. • Zip field is a 9-character field <p>For Foreign Addresses:</p> <ul style="list-style-type: none"> • Enter the administrator's address (where correspondence should be sent) in a continuous 51-character field. • The address should appear 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>Left justify the information and fill unused positions with blanks.</p>
230-269	Company City	40	Required. 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	Required. Enter the valid U.S. Postal Service state code abbreviation. See Part A. Sec 10, .01 State Abbreviation Codes.
272-280	Company ZIP Code	9	Required. 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.

Record Name: Transmitter "T" Record

304-343	Contact Name	40	Required. Enter the name of the person to be contacted if the 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. Left justify the information if no extension is available and fill unused positions with blanks. For example, 866-455-7438 with an extension of 52345 would be 866455743852345.						
359-408	Contact Email Address	50	Required if available. Enter the email address of 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.						
518	Vendor Indicator	1	<p>Required. 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="1"> <thead> <tr> <th>Indicator</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td>V</td> <td>Software was purchased from a vendor or another source</td> </tr> <tr> <td>I</td> <td>Software was produced by in-house programmers</td> </tr> </tbody> </table> <p>Note: 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 aren't required.</p>	Indicator	Usage	V	Software was purchased from a vendor or another source	I	Software was produced by in-house programmers
Indicator	Usage								
V	Software was purchased from a vendor or another source								
I	Software was produced by in-house programmers								
519-558	Vendor Name	40	Required. Enter the name of the company from whom the software was purchased. Left justify the information and fill unused positions with blanks.						

Record Name: Transmitter "T" Record

559-598	Vendor Mailing Address	40	<p>Required. When vendor indicator position 518, Vendor Indicator, of the "T" record is V, enter the mailing address.</p> <p>For Domestic Addresses:</p> <ul style="list-style-type: none"> • Enter the vendor's address (where correspondence should be sent) • Address field is a 40-character field. • State field is a 2-character field. • Zip field is a 9-character field <p>For Foreign Addresses:</p> <ul style="list-style-type: none"> • Enter the vendor's address (where correspondence should be sent) in a continuous 51-character field. • The address should appear in the following order: city, province or state, postal code, and the name of the country. • Left justify the information and fill unused positions with blanks.
599-638	Vendor City Code	40	<p>Required. When vendor indicator position 518 of the "T" record is V, enter the city, town, or post office.</p> <p>Left justify the information and fill unused positions with blanks.</p>
639-640	Vendor State Code	2	<p>Required. When vendor indicator position 518 of the "T" record is V, enter the valid U.S. Postal Service state abbreviation. Refer to Part A. Sec 10, State Abbreviation Codes.</p>
641-649	Vendor ZIP Code	9	<p>Required. 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>Required. 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>
690-704	Vendor Contact Phone Number & Extension	15	<p>Required. 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.</p>
705-739	Reserved	35	Enter blanks.

Record Name: Transmitter "T" Record			
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	<p>Required. 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 incremented by one in ascending numerical sequence, that is, 2, 3, 4, etc.</p> <p>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.</p>
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
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
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
270-271	272-280	281-303	304-343	344-358	359-408	409-517
Vendor Indicator	Vendor Name	Vendor Mailing Address	Vendor City Code	Vendor State Code	Vendor ZIP Code	Vendor Contact Name
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		
690-704	705-739	740	741-748	749-750		

Sec. 2 Sponsor “S” Record

The “S” Record identifies the Sponsor record.

Enter an “S” Record after the “T” Record on the file. There is only one “S” Record per file. The “S” Record is a fixed length of 750 positions.

Note: For all fields marked “**Required**,” the transmitter **must** provide the information described under Field Description and Information. If required fields aren’t 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	Field Description and Information
1	Record Type	1	Required. Enter “S.”
2-9	Plan Year Begin Date	8	Required. Enter the Plan Year Begin Date in the following format YYYYMMDD.
10-17	Plan Year End Date	8	Required. Enter the Plan Year End Date in the following format YYYYMMDD.
18-26	Sponsor’s EIN	9	Required. Enter the nine-digit Employer Identification Number of the Sponsor. Don’t enter blanks, hyphens, or alpha characters. An EIN consisting of all the same digits (e.g., 11111111) isn’t acceptable.
27-29	Plan Number	3	Required. Enter the plan number. Right justify the information with leading zeros.
30	FIRE Continuation Indicator	1	Required. 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	Required. 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.

Record Name: Sponsor "S" Record

34	Amended Indicator	1	Required. Enter a "1" (one) if this is an amended return; otherwise, enter a zero.
35	5558 Extension Filed Indicator	1	Required. Enter a "1" (one) if a Form 5558 extension was filed for this plan; otherwise, enter a zero.
36	Automatic Extension Indicator	1	Required. 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.
38	Special Extension Indicator	1	Required. 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 whichever is appropriate. Left justify the information and fill unused positions with blanks.
74-143	Sponsor's Name	70	Required. 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	Required. Enter the mailing address of the Sponsor. Street address should include number, street, apartment or suite number, or PO Box if mail isn't 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	Required. Enter the city, town, or post office. Left justify the information and fill the unused positions with blanks. Enter APO or FPO if applicable. See Part A Sec. 10, .02 APO and FPO Addresses.

Record Name: Sponsor "S" Record

341-342	Sponsor's State Code	2	Required. 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). Enter APO or FPO if applicable. See Part A Sec. 10, .02 APO and FPO Addresses . Otherwise, enter blanks for a foreign address.
343-354	Sponsor's ZIP Code	12	Required. 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. Don't 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 ISO Foreign Country Codes from Part A, Sec. 10, Foreign Country Codes ; 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. Enter the Sponsor's Foreign Country Postal Routing Code. Left justify the information and fill unused positions with blanks. Leave blank for U.S. addresses.
401-410	Sponsor's Telephone Number	10	If known, enter the Sponsor's 10-digit telephone number; otherwise, enter blanks. Don't enter dashes (-) or pluses (+).
411-550	Plan Name	140	Required. Enter the plan name. Left justify the information and fill unused positions with blanks.
551	Voluntary Filing Indicator	1	Required. 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 for SSA Count	8	Required. 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.

Record Name: Sponsor "S" Record

560-567	Code A Separated Participants Voluntarily Reported for SSA Count	8	<p>Required. 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 that 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.</p> <p>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.</p>
568-575	<p>Total Participants Reported on SSA Count</p> <p>Note: This amount will reflect the total of all Participants with an entry code of A in field position 42 of the participant "P" record. Don't include any participants who were previously reported on a Form 8955-SSA or a Schedule SSA (Form 5500.)</p>	8	<p>Required. 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.</p>
576	Participant Statement Indicator	1	<p>Required. Enter a "1" (one) if the plan administrator provided an individual statement to each participant required to receive a statement; otherwise, enter a zero.</p>
577-585	Last Report Sponsor's EIN	9	<p>If present, enter the nine-digit EIN of the Sponsor. Don't enter blanks, hyphens, or alpha characters. An EIN consisting of all the same digits (e.g., 111111111) isn't acceptable. If the EIN isn't available, entering blanks is acceptable.</p>
586-588	Last Report Plan Number	3	<p>Enter the 3-digit plan number, if available. Information should be right justified with leading zeros.</p>
589-658	Last Report Sponsor's Name	70	<p>Enter the plan Sponsor name, if available. Left justify the information, fill unused positions with blanks.</p>

Record Name: Sponsor "S" Record

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	Required. Enter blanks.
741-748	Record Sequence Number	8	Required. 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's EIN	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 Code	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
Separated Participants Voluntarily Reported 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

The “A” Record contains the name and address information of the Plan Administrator. There should be only one “A” Record per file.

The “A” Record is a fixed length of 750 positions.

Note: For all fields marked “**Required**,” the transmitter must provide the information described under Field Description and Information. 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: Administrator “A” Record			
Field Positions	Field Title	Length	Field Description and Information
1	Record Type	1	Required. Enter “A.”
2-9	Plan Year Begin Date	8	Required. Enter the Plan Year Begin Date in the following format YYYYMMDD.
10-17	Plan Year End Date	8	Required. Enter the Plan Year End Date in the following format YYYYMMDD.
18-26	Sponsor’s EIN	9	Required. Enter the nine-digit Employer Identification Number of the Sponsor. Don’t enter blanks, hyphens, or alpha characters. An EIN consisting of all the same digits (e.g., 111111111) isn’t acceptable.
27-29	Plan Number	3	Required. Enter the plan number. Right justify the information and fill with leading zeros.
30	FIRE Continuation Indicator	1	Required. 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	Required. 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 Note: If a “1” is entered, A Record positions 35-310 can be blank.	1	Required. Enter a “1” (one) if the plan administrator is the same as the Sponsor; otherwise, enter a zero.

Record Name: Administrator "A" Record

35-43	Administrator's EIN	9	Required. Enter the nine-digit employer identification number of the administrator. Don't enter blanks, hyphens, or alpha characters. An EIN consisting of all the same digits (e.g., 111111111) isn't acceptable.
44-113	Administrator's Name	70	Required. 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	Required. Enter the mailing address of the administrator. The street address should include number, street, apartment or suite number, or P.O. Box if mail isn't 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	Required. Enter the Administrator's city. Left justify the information and fill unused positions with blanks.
241-242	Administrator's State Code	2	Required. Enter the valid U.S. Postal Service state abbreviation for the state or the appropriate APO and FPO Addresses identifier (AA, AE, or AP) described in Part A Sec. 10, .01 State Abbreviation Codes .
243-254	Administrator's ZIP Code	12	Required for U.S. addresses. 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	Required for a foreign address. 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	Required for a foreign address. Enter the code from the table in Part A, Sec. 10, Foreign Country Codes for the name of the Administrator's Foreign Country. Leave blank for U.S. addresses.

Record Name: Administrator "A" Record

279-300	Administrator's Foreign Address Postal Routing Code	22	Required for a foreign address. 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.
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. Don't enter blanks, hyphens, or alpha characters. An EIN consisting of all the same digits (e.g., 111111111) isn't acceptable. If the EIN isn't 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	Required. 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), 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's EIN	Plan Number	FIRE Continuation Indicator
1	2-9	10-17	18-26	27-29	30
Continuation Sequence Number	Administrator Same as Sponsor Indicator	Administrator's EIN	Administrator's Name	Administrator In Care of Name	Administrator's Mailing Address Line 1
31-33	34	35-43	44-113	114-148	149-183
Administrator's Mailing Address Line 2	Administrator's City	Administrator's State Code	Administrator's ZIP Code	Administrator's Foreign Province or State	Administrator's Foreign Address Country Code
184-218	219-240	241-242	243-254	255-276	277-278
Administrator's Foreign Address Postal Routing Code	Administrator's Telephone Number	Last Report Administrator's EIN	Last Report Administrator's Name	Typed Administrator's Signature Name	Administrator's Signature Date
279-300	301-310	311-319	320-389	390-424	425-432
Reserved	Record Sequence Number	Blank or Carriage Return Line Feed			
433-740	741-748	749-750			

Sec. 4 Participant “P” Record

The “P” Record is a fixed record length of 750 positions and all positions listed are required.

Note: For all fields marked “**Required**,” the transmitter must provide the information described under Field Description and Information. 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	Field Description and Information
1	Record Type	1	Required. Enter “P.”
2-9	Plan Year Begin Date	8	Required. Enter the Plan Year Begin Date in the following format YYYYMMDD.
10-17	Plan Year End Date	8	Required. Enter the Plan Year End Date in the following format YYYYMMDD.
18-26	Sponsor EIN	9	Required. Enter the nine-digit employer identification number of the Sponsor. Don’t enter blanks, hyphens, or alpha characters. An EIN consisting of all the same digits (e.g., 11111111) isn’t acceptable.
27-29	Plan Number	3	Required. Enter the plan number. Right justify the information and fill with leading zeros.
30	FIRE Continuation Indicator	1	Required. 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	Required. 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’s Sequence Number	8	Required. For the first participant enter 00000001. Increase by 1 for each additional participant reported in the file.

Record Name: Participant "P" Record

42	Entry Code	1	<p>Required. Enter the appropriate code from the table below:</p> <table border="1"> <thead> <tr> <th data-bbox="862 323 997 365">Indicator</th> <th data-bbox="997 323 1479 365">Usage</th> </tr> </thead> <tbody> <tr> <td data-bbox="862 365 997 407">A</td> <td data-bbox="997 365 1479 407">Participant not previously reported</td> </tr> <tr> <td data-bbox="862 407 997 548">B</td> <td data-bbox="997 407 1479 548">Participant previously reported under the plan number shown on this form to modify some of the previously reported information.</td> </tr> <tr> <td data-bbox="862 548 997 688">C</td> <td data-bbox="997 548 1479 688">Participant previously reported under the plan of a different Sponsor and who will now be receiving his/her benefits from this plan.</td> </tr> <tr> <td data-bbox="862 688 997 852">D</td> <td data-bbox="997 688 1479 852">Participant previously reported under the plan number shown on this form whose benefits have been paid out or who is no longer entitled to those deferred vested benefits.</td> </tr> </tbody> </table>	Indicator	Usage	A	Participant not previously reported	B	Participant previously reported under the plan number shown on this form to modify some of the previously reported information.	C	Participant previously reported under the plan of a different Sponsor and who will now be receiving his/her benefits from this plan.	D	Participant previously reported under the plan number shown on this form whose benefits have been paid out or who is no longer entitled to those deferred vested benefits.
Indicator	Usage												
A	Participant not previously reported												
B	Participant previously reported under the plan number shown on this form to modify some of the previously reported information.												
C	Participant previously reported under the plan of a different Sponsor and who will now be receiving his/her benefits from this plan.												
D	Participant previously reported under the plan number shown on this form whose benefits have been paid out or who is no longer entitled to those deferred vested benefits.												
43	Foreign Participant Without SSN Indicator	1	<p>Required. 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.</p>										
44-52	Participant's SSN	9	<p>Required unless a foreign national. Enter the nine-digit Social Security number (SSN) of the participant. Don't enter blanks, hyphens, or alpha characters. An SSN consisting of all the same digits (e.g., 111111111) isn't acceptable. If the SSN isn't required, entering blanks is acceptable.</p>										
53-63	Participant's First Name	11	<p>Required. Enter the first name of the participant if known; otherwise, enter blanks. Left justify the information and fill unused positions with blanks.</p>										
64	Participant's Middle Initial	1	<p>Enter the middle initial of the participant if known; otherwise, enter a blank.</p>										
65-99	Participant's Last Name	35	<p>Required. Enter the surname of the participant if known; otherwise, enter blanks. Left justify the information and fill unused positions with blanks.</p>										

Record Name: Participant "P" Record

100	Participant's Annuity Type Code	1	<p>Required if Entry Code (Field Position 42) is A or B. Enter the appropriate code from the table below:</p> <table border="1" data-bbox="849 354 1468 772"> <thead> <tr> <th>Indicator</th> <th>Usage</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>Note: If a code isn't required, enter a blank.</p>	Indicator	Usage	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
Indicator	Usage																				
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's Payment Frequency Code	1	<p>Required if Entry Code (Field Position 42) is A or B. Enter the appropriate code from the table below:</p> <table border="1" data-bbox="849 953 1235 1255"> <thead> <tr> <th>Indicator</th> <th>Usage</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>Note: If a code isn't required, enter a blank.</p>	Indicator	Usage	A	Lump Sum	B	Annually	C	Semiannually	D	Quarterly	E	Monthly	M	Other				
Indicator	Usage																				
A	Lump Sum																				
B	Annually																				
C	Semiannually																				
D	Quarterly																				
E	Monthly																				
M	Other																				

Record Name: Participant "P" Record

102-116	<p>Participant's Vested Benefit Amount</p> <p>Note: 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. When rounding the entries, both positions 115 and 116 must be 0 (zero) representing cents.</p>	15	<p>Required for Defined Benefit plan if Entry Code is A or B. This field must contain 15 numeric characters.</p> <p>Each payment amount must contain U.S. dollars and cents.</p> <p>Don't enter dollar signs, commas, or decimal points. The right-most two positions represent cents in the payment amount fields.</p> <p>For example, report \$600.25 as 00000000060025. Right justify and fill unused positions with zeros.</p>
117-131	<p>Participant's Total Account Value Amount</p> <p>Note: 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. When rounding the entries, both positions 130 and 131 must be 0 (zero) representing cents.</p>	15	<p>Required for Defined Contribution plan if Entry Code is A or B. This field must contain 15 numeric characters.</p> <p>Each payment amount must contain U.S. dollars and cents.</p> <p>Don't enter dollar signs, commas, or decimal points. The right-most two positions represent cents in the payment amount fields.</p> <p>For example, report \$600.25 as 00000000060025. Right justify and fill unused positions with zeros.</p>
132-140	<p>Participant's Prior Sponsor's EIN</p>	9	<p>Required if Entry Code is C. Enter the nine-digit employer identification number of the participant's prior Sponsor. Don't enter blanks, hyphens, or alpha characters. An EIN consisting of all the same digits (e.g., 111111111) isn't acceptable. If this isn't a required entry, entering blanks is acceptable.</p>
141-143	<p>Participant's Prior Plan Number</p>	3	<p>Required if Entry Code is C. Enter the participant's prior plan number; otherwise, enter zeros.</p>
144	<p>Incomplete Information Indicator</p>	1	<p>Enter a one if the information being reported is based on incomplete records.</p>

Record Name: Participant "P" Record

145-740	Reserved	596	Enter blanks.
741-748	Record Sequence Number	8	Required. 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.
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's SSN	Participant's First Name
31-33	34-41	42	43	44-52	53-63
Participant's Middle Initial	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's 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

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.

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.

Note: For all fields marked “**Required**,” the transmitter must provide the information described under Field Description and Information. 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.

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

741-748	Record Sequence Number	8	Required. 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

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				



Part D

Exhibits



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Exhibit 1 Publication 4810 Tax Year 2025 Revision Updates

Date	Location	Update
5/28/2026	Page 7	Updates regarding the retirement of the FIRE System.

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