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Plan sponsors that filed timely and complete Forms 8955-SSA do not need to respond to penalty notices dated before September 1, 2023

As a result of a programming issue in the IRS system that receives Forms 8955-SSA, the IRS sent out CP 283-C penalty notices to plan sponsors who timely filed complete 2022 Forms 8955-SSA. The notices indicate a late or incomplete filing of Form 8955-SSA.

Plan sponsors that timely filed a complete return do not need to respond to penalty notices dated prior to September 1, 2023. The IRS has resolved the programming issue and is updating its records to reflect the timely and complete filings. If you have any questions, contact the IRS at 877-829-5500.

The IRS also reminds plan sponsors that Form 8955-SSA must be filed with the IRS, not with DOL through the EFAST2 System. If a Form 8955-SSA is filed in EFAST2, it will not be treated as timely filed by the IRS. Go to [IRS.gov/5500corner](https://www.irs.gov/5500corner) for more information on filing Form 5500 series returns and Form 8955-SSA.

Find answers to many of your retirement plan or IRA questions at [IRS.gov/Retirement](https://www.irs.gov/Retirement).

If you need help with an account-specific question, basic information about retirement plan forms or the status of pending applications, call our Customer Account Services at 877-829-5500.

For the latest retirement plan news, connect via [IRS Social Media](#) and [subscribe](#) to this and other IRS newsletters.

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