

Correction of 1995 Instructions for Schedule SSA (Form 5500), Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits

Announcement 96-38

The Schedule SSA (Form 5500) instructions for when to file for single employer plans, incorrectly states that a separated plan participant with deferred vested benefits must be reported no later than the due date (including extensions) of the Schedule SSA filed for the plan year during which the separation occurred.

The instructions should state that a separated plan participant with deferred vested benefits must be reported no later than the due date (including extensions) of the Schedule SSA filed for the plan year following the plan year in which the separation occurred.