

# Application for Extension of Time To File Certain Employee Plan Returns

Department of the Treasury  
Internal Revenue Service

▶ **For Paperwork Reduction Act Notice, see instructions on back.**

**File With IRS Only**

File before the due date for filing the return (see instructions)	Name of taxpayer or plan sponsor (see instructions)	<b>Identifying No.</b> —Check applicable box and enter number (see instructions). <input type="checkbox"/> Employer identification number (EIN). Filers checking any box in 1a through 1c must enter an EIN. All other filers see specific instructions. ▶ ..... <b>OR</b> <input type="checkbox"/> Social security number. Form 5330 filers see instructions. ▶ .....
	Number, street, and room or suite no. (If a P.O. box, see instructions.)	
	City or town, state, and ZIP code	

- 1** I request an extension of time until (see instructions) ▶ ..... (check appropriate block(s)):
- a**  To file Form 5500, Annual Return/Report of Employee Benefit Plan (with related schedules).
  - b**  To file Form 5500-C/R, Return/Report of Employee Benefit Plan (with related schedules).
  - c**  To file Form 5500-EZ, Annual Return of One-Participant Pension Benefit Plan (with related schedules).
  - d**  To file Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, for tax year beginning ▶ ..... and ending ▶ .....

- 2** If you checked **1d** above, do you elect to be taxed under ERISA section 2003(c)(1)(B)? . . . . .  Yes  No
- 3a** If you have never filed a Form 5500, 5500-C/R, or 5500-EZ for your plan, check this box . . . . . ▶
- b** If you checked **3a**, enter the name, address, and EIN of the plan administrator. (If same as taxpayer or plan sponsor, enter "Same.") ▶ .....

**4** Complete the following for the plan(s) covered by this application (see **How To File**):

Plan name	Plan number	Plan year ending		
		Month	Day	Year

- 5a** Has an extension of time to file Form 5330 been previously granted for this tax year? . . . . .  Yes  No
- b** If "Yes," enter the date(s) for which the extension was granted ▶ .....
- 6** Attach a detailed statement explaining why you need the extension (see instructions).
- 7** If the extension is for Form 5330, enter the amount of tax estimated to be due on Form 5330. Pay this amount with this application . . . . . ▶

**Caution:** See **Late Payment of Tax and Signature** in the instructions.

Under penalties of perjury, I declare that to the best of my knowledge and belief the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Complete if you want Form 5558 returned to an address other than the address shown above.

<b>Please Print or Type</b>	Name
	Number, street, and room or suite no. (If a P.O. box, see instructions.)
	City or town, state, and ZIP code

- Notice to Applicant.**— The IRS will indicate below whether the extension is granted or denied and will return this application to you.
- This application **IS** approved to ▶ ..... (You **MUST** attach a copy of this form to each return that was granted an extension.)
  - This application **IS NOT** approved. However, in view of the reasons stated in the application, a 10-day grace period is granted from the date shown below or the due date of the return, whichever is later. This 10-day grace period constitutes a valid extension of time for purposes of elections otherwise required to be made on a timely filed return. (You **MUST** attach a copy of this form to each return you file that is granted a grace period.)
  - This application **IS NOT** approved. After consideration of the reasons stated in your application, we have determined that an extension is not warranted. (The 10-day grace period is not granted.)
  - This application cannot be considered, because it was filed after the due date of the return.
  - This application cannot be considered because the maximum extension of time allowed is 2½ months (6 months for Form 5330).
  - Other ▶ .....

\_\_\_\_\_  
(Date) (Director) By: \_\_\_\_\_

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to determine if you are entitled to an extension of time to file your employee plan returns. If you want an extension, you are required to give us the information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time: 36 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224. **DO NOT** send the tax form to this address. Instead, see **Where To File** below.

## General Instructions

### Purpose of Form

Use Form 5558 to apply for a one-time extension of time to file Form 5500, 5500-C/R, 5500-EZ, or 5330. An extension will not be granted if you elect to be taxed under section 2003(c)(1)(B) of the Employee Retirement Income Security Act of 1974 (ERISA).

**Exception:** *Form 5500, 5500-C/R, or 5500-EZ filers are automatically granted extensions of time to file until the extended due date of the Federal income tax return of the employer (and are not required to file Form 5558) if all the following conditions are met: (1) the plan year and the employer's tax year are the same; (2) the employer has been granted an extension of time to file its Federal income tax return to a date later than the normal due date for filing Form 5500, 5500-C/R, or 5500-EZ; and (3) a copy of the IRS extension of time to file the Federal income tax return is attached to the Form 5500, 5500-C/R, or 5500-EZ filed with the IRS. An extension granted under this exception CANNOT be extended further by filing a Form 5558 after the normal due date (without extension) of the annual return/report.*

**Note:** *An extension of time to file Form 5500 or Form 5500-C/R does not operate as an extension of time to file the PBGC Form 1.*

**Caution:** *If we grant you an extension of time to file and later find that the statements made on this form are false or misleading, the extension will be null and void. A late filing penalty associated with the form for which you filed this extension will be charged.*

### How To File

In general, a separate Form 5558 is used for each return for which you are requesting an extension. However, if you are a single employer and all your plan years end on the same date, file only **one** Form 5558 to request an extension of time to file more than one Form 5500, 5500-C/R, or 5500-EZ. Attach a list showing the name and number of all the plans for which you are requesting an extension and show the month, day, and year the plan year ends.

## Where To File

File Form 5558 with the Internal Revenue Service Center indicated below. No street address is needed.

If the principal office of the plan sponsor or the plan administrator is located in	Use the following Internal Revenue Service Center address
Connecticut, Delaware, District of Columbia, Foreign Address, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Puerto Rico, Rhode Island, Vermont, Virginia	Holtsville, NY 00501
Alabama, Alaska, Arkansas, California, Florida, Georgia, Hawaii, Idaho, Louisiana, Mississippi, Nevada, North Carolina, Oregon, South Carolina, Tennessee, Washington	Atlanta, GA 39901
Arizona, Colorado, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Texas, Utah, West Virginia, Wisconsin, Wyoming	Memphis, TN 37501
All Form 5500-EZ filers	Andover, MA 05501

## When To File

File Form 5558 in sufficient time for the Internal Revenue Service to consider and act on it before the return's regular due date. Form 5500, 5500-C/R, and 5500-EZ filers, see **Line 1** below.

## Specific Instructions

### Name and Address

Enter your name and address in the heading if you are a single employer requesting an extension of time to file the annual return/report Form 5500, 5500-C/R, or 5500-EZ. If you are filing for other than a single employer, enter the plan sponsor's name and address on the application. The plan sponsor listed on this application should be the same as the plan sponsor listed on the annual return/report filed for the plan.

Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

### Identifying Number

Enter the nine-digit employer identification number (EIN) assigned to the employer for all applications filed for Forms 5500, 5500-C/R, and 5500-EZ. Also enter the employer's EIN for applications filed for Form 5330, unless you made excess contributions to a Code section 403(b)(7)(A) custodial account or you are a disqualified person other than an employer. If you did make excess contributions as described above or are a disqualified person other than an employer, enter your social security number.

Employers who do not have an EIN may apply for one by attaching a completed Form SS-4 to this form.

## Line 1

Check the boxes to indicate the returns for which you are requesting an extension.

If your application for an extension of time to file Form 5500, 5500-C/R, or 5500-EZ is approved, you will be granted **one** extension of not more than 2½ months.

If your application for extension of time to file Form 5330 is approved, you may be granted an extension of up to 6 months.

## Line 6

Attach a detailed statement explaining why you need an extension. The IRS will grant a reasonable extension of time for filing a return if you file a timely application showing that you are unable to file the return because of circumstances beyond your control. Generally, an application will be considered on the basis of your own efforts to fulfill this filing responsibility, rather than the convenience of anyone providing help in preparing the return. However, consideration will be given to any circumstances that prevent your practitioner, for reasons beyond his or her control, from filing the return by the due date, and to circumstances in which you are unable to get needed professional help in spite of timely efforts to do so.

Applications that give incomplete reasons, such as "illness" or practitioner "too busy", without adequate explanations will not be approved. If it is clear that a request for extension is frivolous, solely to gain time, the IRS will deny both the extension request and the 10-day grace period.

## Line 7

If this is an application to extend the time to file Form 5330, enter on line 7 the amount of tax estimated to be due with Form 5330.

An extension of time to file does not extend the time to pay the tax due. Any tax due must be paid with this application.

## Late Payment of Tax

The penalty for late payment of taxes is usually ½ of 1% of the unpaid tax for each month or part of a month the tax is unpaid. The penalty cannot exceed 25% of the amount due. This penalty may also apply to any additional tax not paid within 10 days of notice and demand for payment.

## Interest

Interest is charged on taxes not paid by the due date even if an extension of time to file is granted.

## Signature

The person who signs this form may be an employer or plan administrator filing Form 5500, 5500-C/R, 5500-EZ, or 5330; a disqualified person filing Form 5330; an attorney or certified public accountant qualified to practice before the IRS; a person enrolled to practice before the IRS; or a person holding a power of attorney.

