

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

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

**File With IRS Only**

File before the normal due date of the Form 5500, 5500-EZ, or 5330 (see instructions)	Name of filer, plan administrator, or plan sponsor (see instructions)	<b>Filer's Identifying Number</b> —Check applicable box and enter number (see instructions). <input type="checkbox"/> Employer identification number (EIN). Filers checking box 1a must enter an EIN. All other filers, see <b>Specific Instructions</b> . ► _____ <b>OR</b> <input type="checkbox"/> Social security number (see <b>Specific Instructions</b> ) ► _____
	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 \_\_\_\_ / \_\_\_\_ / \_\_\_\_ to file (check appropriate box(es)).  
month                  day                  year

**a**  Form 5500 or 5500-EZ (**no more than 2½ months**).

The application is **automatically approved** to the date shown on line 1 (above) if: **(1)** box 1a is checked, **(2)** the Form 5558 is signed and filed on or before the normal due date of Form 5500 or 5500-EZ for which this extension is requested, and **(3)** the date on line 1 is no more than 2½ months after the normal due date.

**You must attach a copy of this Form 5558 to each Form 5500 and 5500-EZ filed after the due date for the plans listed below.**

**b**  Form 5330 (**no more than 6 months**). Payment amount attached is \$ \_\_\_\_\_ (see instructions)

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

Plan name/filer	Type of plan (check)			Plan number	Plan year ending		
	Pension	Welfare	Fringe		Month	Day	Year

**3** State in detail why you need the extension (if line 1b is checked) \_\_\_\_\_

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 ►

<b>Notice to Applicant</b>  <b>To Be Completed by the IRS if Line 1b Is Checked</b>	<b>To Be Completed by the IRS if line 1b is checked ▼</b> <input type="checkbox"/> This application for extension to file Form 5330 <b>IS</b> approved to the date shown on line 1, if line 1b is checked. ( <b>You must attach an approved copy of this form to each Form 5330 that was granted an extension.</b> ) <input type="checkbox"/> The date entered on line 1 is more than the 6-month maximum time allowed for Form 5330. This application is approved to _____ ( <b>You must attach an approved copy of this form to each Form 5330 that was granted an extension.</b> ) <input type="checkbox"/> The application for an extension for Form 5330 <b>is not</b> approved, because it was filed after the normal due date of the return. ( <b>A 10-day grace period is not granted.</b> ) <input type="checkbox"/> This application for an extension for Form 5330 <b>is not</b> approved, because <input type="checkbox"/> The application was not signed. <input type="checkbox"/> No reason was given on this application or the reason was not acceptable. <input type="checkbox"/> No payment was attached for the tax due on Form 5330. <input type="checkbox"/> Other ► _____ A 10-day grace period is granted from the date shown below or the due date of the return, whichever is later. <b>(You must attach a copy of this form to each return you file that is granted a grace period.)</b>  _____ By: _____ (Date)                                  (Director)
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**Applicants for extension of Form 5330: Complete if you want this Form 5558 returned to an address other than the address shown above.**

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

## General Instructions

### Purpose of Form

Use Form 5558 to apply for a one-time extension of time to file Form 5500, Form 5500-EZ, or Form 5330. The following exception does NOT apply to Form 5330.

**Exception:** *Form 5500 and Form 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 the Form 5500 or Form 5500-EZ; and (3) a photocopy of the IRS extension of time to file the Federal income tax return is attached to the Form 5500 or Form 5500-EZ. An extension granted under this exception CANNOT be extended further by filing a Form 5558 after the normal due date of the Form 5500 or Form 5500-EZ.*

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

### 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 or Form 5500-EZ. Attach a list showing the name, type, and plan number of all the plans for which you are requesting an extension and show the month, day, and year the plan year ends.

Applications for extension of time to file Form 5500 and Form 5500-EZ that are filed on or before the return/report's normal due date on a properly completed and signed Form 5558 will be automatically approved to the date that is not more than 2½ months after the return/report's normal due date. Approved copies of Form 5558 will not be returned to the filer from the IRS. Attach a photocopy of this extension request to your Form 5500 or Form 5500-EZ. Applications for extension of time to file Form 5330 will continue to be returned to the applicant as approved or not approved.

### When To File

If you are requesting an extension of time to file Form 5500 or 5500-EZ only, file Form 5558 before the return/report's normal due date. If you are requesting an extension of time to file Form 5330, file Form 5558 in sufficient time for the Internal Revenue Service to consider and act on it before the return's normal due date. The normal due date is the date the Form 5500, 5500-EZ or 5330 would otherwise be due, without extension.

### Where To File

File Form 5558 with the Internal Revenue Service Center, Ogden, UT 84201-0027.

**Private Delivery Services.** You can use certain private delivery services designated by the IRS to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments. If you use a private delivery service designated by the IRS (rather than the U.S. Postal Service) to send your return, the postmark date generally

is the date the private delivery service records in its database or marks on the mailing label. The private delivery service can tell you how to get written proof of this date.

The following are designated private delivery services:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service, DHL USA Overnight.
- Federal Express (FedEx): Fed Ex Priority Overnight, FedEx Standard Overnight, FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M.

## 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 Form 5500 or Form 5500-EZ. If you are filing for other than a single employer, enter the plan administrator's or 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. If you checked box 1(b) and want this form returned to a different name and/or address, also complete the name/address section at the bottom of the form.

### Filer's Identifying Number

Enter the nine-digit employer identification number (EIN) assigned to the employer for all applications filed for Form 5500 or Form 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 made 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.

### Lines 1a and 1b

Check the Form 5500 or Form 5500-EZ and/or Form 5330 box(es) to indicate the return(s) for which you are requesting an extension.

If your application for an extension of time to file a Form 5500 or Form 5500-EZ is filed on or before the return/report's normal due date on a properly completed and signed Form 5558, you will automatically 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 after the normal due date of Form 5330. Enter the amount of tax estimated to be due with Form 5330 and attach your payment to this form. Make the check payable to the United States Treasury.

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.

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

### Line 3 (complete only if box 1b is checked)

The IRS will grant a reasonable extension of time (not to exceed 6 months) for filing Form 5330 if you file a timely application showing that you are unable to file Form 5330 because of circumstances beyond your control. Clearly describe these circumstances. 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 normal due date, and to circumstances in which you are unable to get needed professional help in spite of timely efforts to do so.

**Caution:** *If we grant you an extension of time to file Form 5330 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.*

### Signature

The form must be signed. The person who signs this form may be an employer, plan sponsor, or plan administrator filing a Form 5500, 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.

### 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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time: 33 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 Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, see **Where To File** above.

