Form **5558**
(Rev. Feb. 1978)
Department of the Treasury
Internal Revenue Service

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

**File With IRS Only**

| File in TRIPLICATE on or before the due date for filing the return. (See general instructions 2 and 3.) | Name of taxpayer, employer or plan administrator (see instructions)<br>Address (Number and street)<br>City or town, State, and ZIP code | Check applicable box and enter number (see specific instructions)<br>☐ Employer identification number<br>▶ ..... OR<br>☐ Social security number<br>▶ |
|---|---|---|

1 An extension of time until (see specific instruction 1) ▶..... is hereby requested in which (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, Annual Return/Report of Employee Benefit Plan (with related schedules).
- (c) ☐ To file Form 5500–K, Annual Return/Report of Employee Pension Benefit Plan (with related schedules).
- (d) ☐ To file Form 5330, Return of Initial Excise Taxes Related to Pension and Profit-Sharing Plans.
- (e) If you checked (d) above, are you electing to be taxed under section 2003(c)(1)(B) of ERISA? . . . . . ☐ Yes ☐ No
- (f) If you checked (d) above, enter the employer identification number of the plan sponsor . . . ▶.....

2 For taxable year (complete only if 1(d) is checked) beginning ▶..... and ending ▶.....

3 Complete the following for the plan covered by this application (see general instruction 1): Plan year ending

☐ A disqualified person, other than an employer, filing Form 5330.

☐ An individual filing Form 5330 to pay tax on excess contributions to a section 403(b)(7)(A) custodial account or a Keogh (H.R. 10) plan.

☐ A member in good standing of the bar of the highest court of (specify jurisdiction) ▶.....

☐ A certified public accountant duly qualified to practice in (specify jurisdiction) ▶.....

☐ A person enrolled to practice before the Internal Revenue Service.

☐ A duly authorized agent holding a power of attorney. The power of attorney need not be submitted unless requested.

Signature ▶ Date ▶

**Notice to Applicant.**—THE INTERNAL REVENUE SERVICE WILL INDICATE BELOW WHETHER THE EXTENSION IS GRANTED OR DENIED AND WILL RETURN THE ORIGINAL OF THE APPLICATION

☐ The application **IS** approved to ▶..... (Please attach this form to the return.)

☐ The application **IS NOT** approved. (Please attach this form to the return.)
However, in view of your reasons stated in the application, a 10-day grace period is granted from the date shown below or 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 timely filed returns.

☐ The application **IS NOT** approved.
After consideration of the reasons stated in your application, we have determined the extension is not warranted. (The 10-day grace period is not granted.)

☐ The application cannot be considered, since you filed it after the due date of the return.

☐ Other ▶

If you want the original of this application returned to an address other than shown on page 1, please fill in such address below.

| Please Print or Type | Name |
|---|---|
| | Address (Number and street) |
| | City or town, State, and ZIP code |

## General Instructions

**1. Who May File.**—Any of the persons listed on page 1, immediately above the signature, may use this application to request an extension of time to file the applicable return(s) listed under line 1, page 1. In general, a separate Form 5558 must be filed for each return for which an extension is requested.

Exception: One Form 5558 may be used to request an extension of time to file Forms 5500, 5500–C and 5500–K for all of a single employer's plans which have plan years ending on the same date. Attach a list, in the same format as line 3 on page 1, of all the plans for which additional time to file Forms 5500, 5500–C and 5500–K is requested.

**2. When to File.**—You must file the application in sufficient time for the Internal Revenue Service to consider and act on it before the return's regular due date.

**3. How and Where to File.**—Complete this form in triplicate and file it with the appropriate office shown in the list below.

| If the principal place of business, office or agency (or legal residence, if you have no principal place of business or office or agency in the United States), is located in | Use this address |
|---|---|
| New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester | Internal Revenue Service Center Holtsville, NY 00501 |
| New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont | Internal Revenue Service Center Andover, MA 05501 |
| District of Columbia, Delaware, Maryland, Pennsylvania | Internal Revenue Service Center Philadelphia, PA 19255 |
| Alabama, Florida, Georgia, Mississippi, South Carolina | Internal Revenue Service Center Atlanta, GA 31101 |
| Michigan, Ohio | Internal Revenue Service Center Cincinnati, OH 45999 |
| Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas | Internal Revenue Service Center Austin, TX 73301 |
| Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming | Internal Revenue Service Center Ogden, UT 84201 |
| Illinois, Iowa, Missouri, Wisconsin | Internal Revenue Service Center Kansas City, MO 64999 |
| California, Hawaii | Internal Revenue Service Center Fresno, CA 93888 |
| Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia | Internal Revenue Service Center Memphis, TN 37501 |

If you have no legal residence, principal place of business or principal office or agency in any Internal Revenue district, file your return with the Internal Revenue Service Center, Philadelphia, PA 19255.

## Specific Instructions

*(Numbered to correspond to lines on the application)*

**Name and Address.**—The employer's name and address must be entered in the heading of the application in all cases when it is filed for a single employer requesting an extension to file Form 5500, 5500–C or 5500–K.

**Employer Identification Number or Social Security Number.**—If this application is being filed for Form 5330 by an individual who made excess contributions to either a section 403(b)(7)(A) custodial account or a Keogh (H.R. 10) plan or who is a disqualified person other than an employer, then the individual's social security number should be entered in the appropriate blank. All others filing this application should enter their employer identification number.

**1. Extension Period.**—This application form may be used to request an extension for one return only unless the exception in General Instruction 1 applies.

An extension of time to file Forms 5500, 5500–C and 5500–K may be granted for a period not in excess of 2½ months.

**Note:** *Single employer plans and plans of a controlled group of corporations which file a consolidated income tax return where the plan year and the tax year coincide and the single employer or controlled group has been granted an extension to file its income tax return beyond the due date of the Forms 5500, 5500–C and 5500–K, such extension also applies to the Forms 5500, 5500–C and 5500–K. A copy of the approved IRS extension to file the income tax return must be attached to the Form 5500, 5500–C or 5500–K that is filed after the normal due date.*

If circumstances warrant, an extension of time up to but not more than six months may be granted for filing Form 5330. However, no extension will be granted if you are electing to be taxed under section 2003(c)(1)(B) of the Employee Retirement Income Security Act of 1974 (ERISA).

**5. Reasons for Extension.**—The Internal Revenue Service will grant a reasonable extension of time for filing a return if a timely application is filed that establishes the taxpayer's inability to file the return because of circumstances beyond his or her control. Generally, an application will be considered on the basis of the taxpayer's own efforts to fulfill this filing responsibility, rather than the convenience of anyone providing assistance in preparing the return. However, consideration will be given to any circumstances that prevent the taxpayer's practitioner, for reasons beyond his or her control, from filing the return by the due date, and to circumstances in which a taxpayer has been unable to get needed professional help in spite of timely efforts to do so.

You should clearly **describe** in your answer to line 5 the circumstances which will cause unavoidable delay in filing the return. 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 Internal Revenue Service will deny both the extension request and the 10-day grace period.

**6. Payment of Tax.**—The total amount of tax estimated to be due must be paid in full on or before the normal due date of the return, which is the last day of the 7th month following the close of the taxable year. The amount of tax estimated to be due as shown on line 6 must be paid with this application.

An extension of time to file a Form 5330, unless it specifies otherwise, does not extend the time for payment of tax due. The law imposes a penalty for late payment of tax figured at one-half percent a month or fractional part of a month not to exceed 25 percent.

Interest accrues at a rate set pursuant to section 6621 of the Code on any tax due on the return from the regular due date until paid.



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