

# 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 in DUPLI-CATE by the due date for filing the return. (See general instructions 2 and 3.)	Name of taxpayer or plan sponsor (see instructions)	Check applicable box and enter number (see specific instructions) <input type="checkbox"/> Employer identification number  <input type="checkbox"/> Social security number  OR
	Address (Number and street)	
	City or town, State, and ZIP code	

- 1** I request an extension of time until (see specific instruction 1) ► ..... (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, Return/Report of Employee Benefit Plan (with related schedules).
  - c**  To file Form 5500-R, Registration Statement of Employee Benefit Plan (with related schedules).
  - d**  To file Form 5330, Return of Initial Excise Taxes Related to Pension and Profit-Sharing Plans, for tax year beginning ► ..... and ending ► .....
  - e** If you checked d above, are you electing to be taxed under ERISA section 2003(c)(1)(B)? . . . . .  Yes  No

2 Complete the following for the plan covered by this application (see general instruction 2):	Plan number	Plan year ending		
		Month	Day	Year
Plan name				

- 3 a** Has an extension of time to file the designated return(s) been previously granted for this tax year? . . . . .  Yes  No
- b** If "Yes," show the date(s) to which the extension was granted . . . . . ► .....

- 4** Attach a detailed statement of why you need the extension (see specific instruction 4).
- 5** 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:** Interest on late payment of tax accrues at the rate established under section 6621 of the Internal Revenue Code from the regular due date of the return until paid. (For the penalty for late payment of tax, see specific instruction 5.)

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 ► \_\_\_\_\_

**Note:** The person who signs this form may be an employer or plan administrator filing Form 5500, 5500-C, 5500-R 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.

**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 ► ..... (You **MUST** attach a copy of this form to each return you file for which an extension is granted.)
- The application **IS NOT** approved. (You **MUST** attach a copy of this form to each return you file for which a grace period is granted.) 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 ► .....

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

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

<b>Please Print or Type</b>	Name
	Address (Number and street)
	City or town, State, and ZIP code

## General Instructions

**Paperwork Reduction Act Notice.**—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it and whether you have to give it to us. We ask for it 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 such an extension you are required to give us this information.

**1. Purpose.**—Form 5558 may be used to apply for an extension of time to file Form 5500, 5500-C, 5500-R, or 5330. 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).

**2. How and Where to File.**—In general, you must file a separate Form 5558 for each return for which you are requesting an extension. However, if you are a single employer and all of your plan years end on the same date, you may file one Form 5558 to request an extension of time to file more than one Form 5500, 5500-C, or 5500-R. Attach a list showing the plan names and numbers of all of the plans for which you are requesting an extension and show the month, day, and year the plan year ends.

Complete this form in duplicate and file it with the Internal Revenue Service Center where you will file your Form 5500, 5500-C, 5500-R, or 5330. See the instructions for the form you intend to file for a list of locations.

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

## Specific Instructions

**Name and address.**—If you are a single employer and are requesting an extension to file the annual return/report Forms 5500, 5500-C, or 5500-R, you must enter your name and address in the heading. 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.

**Employer identification number or social security number.**—If you are filing this application for an extension of time to file Form 5330 and you made excess contributions to a Code section 403(b)(7)(A) custodial account or you are a disqualified person other than an employer, enter your social security number. In all other cases, enter the employer identification number of the person listed in the name and address block.

**Line 1.**—Check the box or boxes to indicate the return for which you are requesting an extension.

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

**Note:** *If you are filing for a single employer plan or for a plan of a controlled group of corporations that file a consolidated income tax return and the plan year and the tax year coincide, and have been granted an extension of time to file your income tax return to a date that is beyond the due date of the Forms 5500, 5500-C, and 5500-R, then the extension also applies to the Forms 5500, 5500-C, and 5500-R.*

Attach a copy of the approved IRS extension to file the income tax return to each Form 5500, 5500-C, and 5500-R that is filed after the normal due date.

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

**Line 4.**—Attach a detailed statement explaining why you need an extension. The Internal Revenue Service 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 Internal Revenue Service will deny both the extension request and the 10-day grace period.

**Line 5.**—If you are applying for an extension of time to file Form 5330, estimate the amount of tax due with Form 5330 and enter the total on line 5.

The extension of time to file does not extend the time to pay the tax due. Therefore, you must pay the amount of tax due with this application.

The law imposes a penalty for late payment of tax. The penalty is ½ of 1% of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25% of the unpaid amount.

Interest is also charged at the rate provided by law from the due date of the return until the date the tax is paid.