

Application for Extension of Time To File Certain Employee Plan Returns

File With IRS Only

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

File before the due date for filing the return (see instructions)	Name of filer or plan sponsor (see instructions)	Filer's Identifying Number —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 specific instructions. ► _____ OR <input type="checkbox"/> Social security number (see Specific 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 _____ / _____ / _____ to file (check appropriate box(es)).
month day year

- a** Form 5500 series (**no more than 2½ months**).
- 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	Plan number	Plan year ending		
		Month	Day	Year
	⋮			
	⋮			
	⋮			

3 State in detail why you need the extension _____

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 ►

Notice to Applicant

To Be Completed by the IRS

- This application **IS** approved to the date shown on line 1. (**You MUST attach an approved copy of this form to each return that was granted an extension.**)
- The date entered on line 1 is incorrect. The maximum time allowed is 2½ months for Form 5500 series (6 months for Form 5330). This application is approved to _____ (**You MUST attach an approved copy of this form to each return that was granted an extension.**)
- The application **IS NOT** approved, because it was filed after the due date of the return. (**A 10-day grace period is NOT granted.**)
- This application **IS NOT** approved, because
 - The application was not signed.
 - No reason was given on this application or the reason was not acceptable.
 - No payment was attached for the tax due on Form 5330.
 - Other ► _____

A 10-day grace period is granted from the date shown below or the due date of the return, whichever is later.
(**You MUST attach a copy of this form to each return you file that is granted a grace period.**)

_____ (Date) _____ (Director) By: _____

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 series return/reports (Forms 5500, 5500-C/R, and 5500-EZ), or Form 5330. The following exception does NOT apply to Form 5330.

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

Note: *An extension of time to file a Form 5500 series return/report does not operate as an extension of time to file the PBGC Form 1.*

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	Memphis, TN 37501

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 series return/report. Attach a list showing the name 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.

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.

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 series annual return/report. 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. If you 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 series return/report. 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.

Line 1

Check the Form 5500 series 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 series return/report 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. Enter the amount of tax estimated to be due with Form 5330 and attach your payment to this form.

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

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. 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 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 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 or plan administrator filing a Form 5500 series return/report 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: 26 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.

