

Special Edition
November 5, 2010

Retirement News for Employers

Tax Information for Sponsors of Retirement Plans
Internal Revenue Service Tax Exempt and Government Entities

1. **Form 5558 Requests for Extension That May Have Been Inadvertently Denied** [Procedures](#) for plan sponsors who received extension denial letters in error

2. **Form 5500-EZ Mailing Address** [Mail](#) Form 5500-EZ to:

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0020

3. **PTIN - Additional Information**

- [PTIN Renewals](#) – Paid tax return preparers who received their Preparer Tax Identification Numbers (PTIN) before Sept. 28, 2010, must register/renew using the new online sign-up system

[Revenue Procedure 2010-41](#) – Individuals without a Social Security number may obtain a PTIN and there is temporary relief during the 2011 filing season for those who experience delays in obtaining a PTIN

- [PTIN Demo](#) (11 minutes)
- [YouTube Video](#) (1 ½ minutes)
- [“What’s New For Return Preparers” Seminar](#) at 2010 IRS Nationwide Tax Forums

4. **IRS Seeks Members for ACT** [Announcement](#) seeking applications for the Advisory Committee on Tax Exempt and Government Entities (ACT) vacancies

5. **Information Reporting Program Advisory Committee Report**

IRPAC [proposed changes](#) in reporting basis allocation for rollovers, payments made under EPCRS and more

Form 5558 Requests for Extension That May Have Been Inadvertently Denied

As everyone is well aware, plan year 2009 is the first filing season using ERISA Filing Acceptance System ([EFAST2](#)) for the filing of [Form 5500](#), *Annual Return/Report of Employee Benefit Plan*. A number of plan administrators are still in the process of updating their systems for EFAST2 and have had some issues and concerns about filing timely without an extension. Because of these issues and concerns, a number of plan administrators have filed the [Form 5558](#), *Application for Extension of Time to File Certain Employee Plan Returns*. The IRS Ogden Campus received numerous Forms 5558 from the practitioner community.

Some Forms 5558 were inadvertently denied and plan sponsors received extension denial letters ([CP 216H](#), *Application for Extension of Time to File an Employee Plan Return Denied - Not Timely*). We recognized this error and have taken the necessary steps to correct this issue.

If you believe you received a CP 216H Notice in error, please respond by enclosing the denial letter and proof that the original Form 5558 was postmarked timely (*for example*, express mail or certified mail receipt). Please send your responses to:

Ogden Accounts Management Center
EP Accounts Unit, Mail Stop 6270
Ogden, UT 84201

If you received a [CP 213N](#), *Form 5500 Late Return*, proposed penalty notice indicating Form 5500 was not timely filed, in error, please respond by following the instructions in the notice. For additional information, see our [FAQs on Notices from IRS \(CP 213 Notices\)](#).

We apologize for any inconvenience this may have caused. We appreciate the feedback.

Form 5500-EZ Filing Address

Beginning with the 2009 plan year, Forms 5500-EZ must be mailed to the IRS Offices in Ogden, UT to be processed.

Many filers have contacted the IRS that they incorrectly mailed their Form 5500-EZ to Lawrence, Kansas instead of to the Ogden address.

The Lawrence, Kansas address is not an IRS office; it is the offices of the independent contractor hired by the Department of Labor (DOL) to process Form 5500 returns. Up until October 31, 2010, all Forms 5500-EZ mailed to Lawrence, Kansas were forwarded to the DOL and the DOL forwarded these returns to the IRS Offices in Ogden. However, after October 31, 2010, the mail forward expired and the incorrectly filed returns will be returned to the filer.

In order to ensure the Form 5500 EZ is received by the IRS, filers should send another copy of the Form 5500-EZ with an original signature to Ogden at the following address:

Department of the Treasury
Internal Revenue Service
Ogden UT 84201-0020