ID: CCA_2022072112111044 Third Party Communication: None

UILC: 401.00-00 Date of Communication: Not Applicable

Number: **202240018** Release Date: 10/7/2022

From:

Sent: Thursday, July 21, 2022 12:11:10 PM

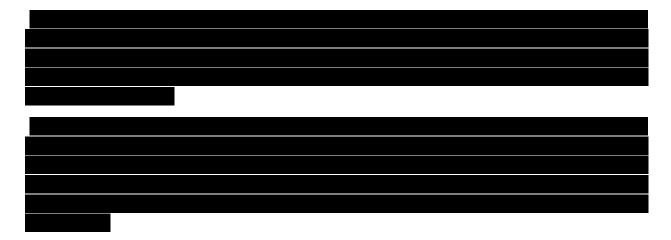
To:
Cc:
Bcc:
Subject:

You recently asked us to reach out to our Procedures and Administration office (P&A) with a question involving a project you are working on. The question we presented to P&A along with the response we received (with a small edit, for clarity) are below.

Question Presented:		
Response:	:	

Treasury regulation § 1.6081-11(a) provides that an administrator or sponsor of an employee benefit plan required to file a return under the provisions of chapter 61 or the regulations under that chapter on Form 5500 (series), "Annual Return/Report of Employee Benefit Plan," will be allowed an automatic extension of time to file the return until the 15th day of the third month following the date prescribed for filing the return if the administrator or sponsor files an application under this section in accordance with paragraph (b) of this section.

Treasury regulation § 1.6081-11(b) provides that to satisfy this paragraph (b), an administrator or sponsor must—(1) Submit a complete application on Form 5558, "Application for Extension of Time To File Certain Employee Plan Returns," <u>or in any other manner as may be prescribed by the Commissioner</u>; and (2) File the application with the Internal Revenue Service office designated in the application's instructions on or before the date prescribed for filing the information return.



Thanks. Let us know if you have any questions.