

General Instructions

Purpose of Form

Use Form 5558 to apply for a one-time extension of time to file Form 5500, Form 5500-EZ, or Form 5330. The following exception does NOT apply to Form 5330.

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

An extension of time to file a Form 5500 or Form 5500-EZ does not operate as an extension of time to file the PBGC Form 1.

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 or Form 5500-EZ.

File one Form 5558 to request an extension for excise taxes with the same filing due date. For specific information on excise tax due dates, see the Instructions for Form 5330.

Applications for extension of time to file Form 5500 and Form 5500-EZ that are filed on or before the return/report's normal due date on a properly completed and signed Form 5558 will be automatically approved to the date that is not more than 2½ months after the return/report's normal due date. Approved copies of Form 5558 will not be returned to the filer from the IRS. Attach a photocopy of the completed and signed extension request to your Form 5500 or Form 5500-EZ. Applications for extension of time to file Form 5330 will continue to be returned to the applicant as approved or not approved.

When To File

If you are requesting an extension of time to file Form 5500 or 5500-EZ only, file Form 5558 before the return/report's normal due date.

If you are requesting an extension of time to file Form 5330, file Form 5558 in sufficient time for the Internal Revenue Service to consider and act on it before the return's normal due date.

The normal due date is the date the Form 5500, 5500-EZ or 5330 would otherwise be due, without extension.

Where To File

File Form 5558 with the Internal Revenue Service Center, Ogden, UT 84201-0027.

Private Delivery Services. You can use certain private delivery services designated by the IRS to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments. If you use a private delivery service designated by the IRS (rather than the U.S. Postal Service) to send your return, the postmark date generally is the date the private delivery service records in its database or marks on the mailing label. The private delivery service can tell you how to get written proof of this date.

The following are designated private delivery services:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, Second Day Service.

- DHL Worldwide Express (DHL): DHL "Same Day" Service, DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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 or Form 5500-EZ. If you are filing for other than a single employer, enter the plan administrator's or 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 checked box 1(b) and 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

Employer Identification Number (EIN). Enter the nine-digit EIN assigned to the employer for all applications filed for Form 5500 or Form 5500-EZ. Also enter the EIN for applications filed for Form 5330 (see *Social Security Number (SSN)* below for exceptions).

If the employer does not have an EIN, it must apply for one. An EIN can be applied for:

- Online by clicking the Employer ID Numbers (EINs) link at www.irs.gov/business/small. The EIN is issued immediately once the application information is validated.
- By telephone at 1-800-829-4933 from 7:30 a.m. to 5:30 p.m. in the employer's local time zone.
- Employers who do not have an EIN may apply for one by attaching a completed Form SS-4 to this form.

The online application process is not yet available for corporations with addresses in foreign countries or Puerto Rico.

Social Security Number (SSN). If 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 SSN.

Lines 1a and 1b

Check the Form 5500 or Form 5500-EZ 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 or Form 5500-EZ is filed on or before the return/report's normal due date on a properly completed and signed Form 5558, you will automatically 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 after the normal due date of Form 5330. Also indicate the Code section(s) for the excise tax you are requesting an extension. Enter the amount of tax estimated to be due with Form 5330 and attach your payment to this form. Make the check payable to the United States Treasury.

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 2

Complete line 2 to show the plan name, type of plan, plan number, and the date the plan year ends.

Line 3 (complete only if box 1b is checked)

The IRS will grant a reasonable extension of time (not to exceed 6 months) for filing Form 5330 if you file a timely application showing that you are unable to file Form 5330 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 normal 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 Form 5330 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, plan sponsor, or plan administrator filing a Form 5500, 5500-EZ, 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.

Privacy Act and 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. Section 6109 requires you to provide your taxpayer identification number (SSN or EIN). If you fail to provide this information in a timely manner, you may be liable for penalties and interest. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to federal and state or local agencies to enforce federal nontax criminal laws and to combat terrorism. The authority to disclose information to combat terrorism expired on December 31, 2003. Legislation is pending that would reinstate this authority.

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: 33 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 Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave., NW, Washington, DC 20224. Do not send the tax form to this address. Instead, see **Where To File** above.

