

General Instructions

A Change To Note

Effective for plan years beginning after 1997, all applications for extension of time to file Form 5500, 5500-C/R and 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. The requirement to attach a copy of the approved extension to the Forms 5500, 5500-C/R and 5500-EZ has been eliminated. Instead, a photocopy of the extension request that was filed must be attached. Applications for extension of time to file Form 5330 will continue to be returned to the applicant as approved or not approved.

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 normal 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.*

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, type, 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

If you are requesting an extension of time to file Form 5500, 5500-C/R 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-C/R, 5500-EZ or 5330 would otherwise be due, without extension.

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

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 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

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.

Lines 1a and 1b

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 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. 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 (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 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: 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 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.

