

Automatic Extension of Time To File Certain Employee Plan Returns (Forms 5500, 5500-C/R, and 5500-EZ)

Announcement 99-37

Effective immediately, all applications for extension of time to file Forms 5500, 5500-C/R, and 5500-EZ will be automatically approved if the request (Form 5558) is filed on or before the normal due date of the return or report. The Form 5558,

Application for Extension of Time To File Certain Employee Plan Returns, must be properly completed and signed in order for the filer to receive an automatic approval of up to 2-1/2 months.

Because the extension is automatically approved, the IRS will no longer return approved copies of Form 5558 to the filer to be filed with the return. Instead, filers will be required to attach a photocopy of the completed and signed Form 5558 to the return or report.

This change in procedure does not

apply to filers of Form 5330, Return of Excise Taxes Related to Employee Benefit Plans. Applications for extension of time to file Form 5330 will continue to be returned to the applicant as approved or not approved.

These new procedures are reflected in the instructions for the March 1999 revision of Form 5558. The form is now available at the IRS's Internet Web Site. You can also get copies of Form 5558 from the IRS Distribution Centers when it becomes available in early May 1999.

Request by —	Number or Address
Telephone	1-800-TAX FORM (1-800-829-3676)
Personal computer: World Wide Web File Transfer Protocol Telnet	<i>www.irs.ustreas.gov</i> <i>ftp.irs.ustreas.gov</i> <i>iris.irs.ustreas.gov</i>
Direct Dial (by modem)	703-321-8020