Form **5558** (Rev. June 1992)

Department of the Treasury Internal Revenue Service

Application for Extension of Time To File Certain Employee Plan Returns

OMB No. 1545-0212 Expires 5-31-95

► For Paperwork Reduction Act Notice, see instructions on back.

File With IRS Only

File before the due date for filing the return (see instructions)		Name of taxpayer or plan sponsor (see instructions) Number, street, and room or suite no. (If a P.O. box, see instructions.) City or town, state, and ZIP code	(see instructions). ployer identification nu x in 1a through 1d mus e specific instructions.	ion number (EIN). Filers checking any d must enter an EIN. All other filers			
a [b [c [d [2 3a	To file To file To file To file To file for you che for you ha	an extension of time until (see instructions) ▶	related s lated sche Plan (with Plans, for 2003(c)(1 eck this b	chedules). edules). related schedules tax year beginning). g ▶	Yes	□ No
4 (Complete	e the following for the plan(s) covered by this application (see How To File): Plan name		Plan number	Plan year ending Month Day Year		
b I 6 // 7 I I Cautio Unde authoriz Signatu Note:	Attach a If the ext Pay this Pay this Inter regu If penalties If the ext If t	extension of time to file Form 5330 been previously granted for this enter the date(s) for which the extension was granted	tructions) flue on Fo flue on Fo flue on Fo flue penalty	rrm 5330 is 21(a)(2) of the Interviolet payment of this form are true, corrulate to the left between	nal Revenu of tax.) ect, and com 00EZ, or 53 on person en	plete, and	that I am qualified practice
		application to you.					
to The the for yo The is The	is application IS approved to (You MUST attach a copy of this form each return that was granted an extension.) is application IS NOT approved. However, in view of the reasons stated in the application, a 10-day grace period is granted from e date shown below or the due date of the return, whichever is later. This 10-day grace period constitutes a valid extension of time purposes of elections otherwise required to be made on a timely filed return. (You MUST attach a copy of this form to each return u file that is granted a grace period.) is application IS NOT approved. After consideration of the reasons stated in your application, we have determined that an extension not warranted. (The 10-day grace period is not granted.) is application cannot be considered, because it was filed after the due date of the return. is application cannot be considered because the maximum extension of time allowed is 2½ months (6 months for Form 5330). By:						
	(Date)	(Director)					

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If you want Form 5558 returned to an address other than that shown on page 1, please till in the address below.						
	Name					
Please						
Print	Number, street, and room or suite no. (If a P.O. box, see instructions.)					
or						
Туре	City or town, state, and ZIP code					

General Instructions

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated time is: 36 minutes

If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0212), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **Where To File**.

A Change You Should Note

Duplicate filing of this form is no longer required.

Purpose of Form

Use Form 5558 to apply for a one-time extension of time to file Form 5500, 5500-C/R, 5500EZ, or 5330. An extension will not be granted if you are electing to be taxed under section 2003(c)(1)(B) of the Employee Retirement Income Security Act of 1974 (ERISA).

Exception: Form 5500, 5500-C/R, or 5500EZ 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 Form 5500, 5500-C/R, or 5500EZ; and (3) a copy of the IRS extension of time to file the Federal income tax return is attached to the Form 5500, 5500-C/R, or 5500EZ filed with the IRS. An extension granted under this exception CANNOT be extended further by filing a Form 5558 after the normal due date (without extension) of the annual return/report.

Caution: If we grant you an extension of time to file 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.

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 of 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, 5500-C/R, or 5500EZ. Attach a list showing the name and number of all of the plans for which you are requesting an extension and show the month, day, and year the plan year ends.

Where To File

File Form 5558 with the Internal Revenue Service Center where you will file your Form 5500, 5500-C/R, 5500EZ, or 5330. See the instructions for the return/report you intend to file for a list of locations.

When To File

File Form 5558 in sufficient time for the Internal Revenue Service to consider and act on it before the return's regular due date. Form 5500, 5500-C/R, and 5500EZ filers, see the specific instructions for line 1.

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 annual return/report Form 5500, 5500-C/R, or 5500EZ. If you are filing for other than a single employer, enter the 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 P. O. box number instead of the street address.

Identification Number

Enter the nine-digit employer identification number (EIN) assigned to the employer for all applications filed for Forms 5500, 5500-C/R, and 5500EZ. 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 did make 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.

Line 1

Check the boxes to indicate the returns for which you are requesting an extension.

If your application for an extension of time to file Form 5500, 5500-C/R, or 5500EZ is approved, you will 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.

Line 6

Attach a detailed statement explaining why you need an extension. The Internal Revenue Service will grant a reasonable extension of time for filing a return if you file a timely application showing that you are unable to file the return because of circumstances beyond your control. 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 due date, and to circumstances in which you are unable to get needed professional help in spite of timely efforts to do so.

Applications that give incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations will not be approved. If it is clear that a request for extension is frivolous, solely to gain time, the Internal Revenue Service will deny both the extension request and the 10-day grace period.

Line 7

If this is an application to extend the time to file Form 5330, enter the amount of tax estimated to be due with Form 5330 on line 7.

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.

Late Payment of Tax

The penalty for late payment of taxes is usually ½ of 1% of the unpaid tax for each month or part of a month the tax is unpaid. The penalty cannot exceed 25% of the amount due. This penalty may also apply to any additional tax not paid within 10 days of notice and demand for payment.

Interest

Interest is charged on taxes not paid by the due date even if an extension of time to file is granted.