

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 5558 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form5558](http://www.irs.gov/Form5558).

### What's New

Beginning January 1, 2025, Form 5558 can be filed electronically through EFAST2 or can be filed with the IRS on paper.

### Purpose of Form

Use Form 5558 to apply for a one-time extension of time to file the Form 5500 series, and Form 8955-SSA.

*To avoid processing delays, the most recent version of this Form 5558 must be used. For example, this Form 5558 (Rev. January 2025) must be used instead of the January 2024 version or any other prior version. To determine the most recent version of this form, go to [www.irs.gov/Form5558](http://www.irs.gov/Form5558).*

### Where To File

Effective January 1, 2025, you can file Form 5558 electronically through EFAST2 or you can file paper Form 5558 with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0045.

**Private delivery services for paper filing.** You can use certain private delivery services (PDSs) designated by the IRS to meet the “timely mailing as timely filing” rule for tax returns. Go to [www.irs.gov/PDS](http://www.irs.gov/PDS) for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you're using PDS, go to [www.irs.gov/PDSstreetAddresses](http://www.irs.gov/PDSstreetAddresses).



**PDSs can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.**

## Specific Instructions

### Part I. Identification

#### A. Name and Address

Enter your name and address in the heading if you are requesting an extension of time to file the Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA.

The plan sponsor (generally, the employer for a single-employer plan) or plan administrator listed on the application should be the same as the plan sponsor or plan administrator 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 the entity's address is outside the United States or its territories, enter in the space for city or town, state, and ZIP code, the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

If your mailing address has changed since you filed your last return, use Form 8822-B, Change of Address or Responsible Party—Business, to notify the IRS of the change. A new address shown on Form 5558 will not update your records. You can get Form 8822-B at [www.irs.gov/Form8822B](http://www.irs.gov/Form8822B).

### B. Employer Identifying Number

Enter the nine-digit EIN in an XX-XXXXXXX format, assigned to the employer for all applications filed for the Form 5500 series (Form 5500, Form 5500-SF, Form 5500-EZ) and/or Form 8955-SSA.

An entity that does not have an EIN must apply for one as soon as possible. You may apply online by going to [www.irs.gov/EIN](http://www.irs.gov/EIN). The EIN is issued immediately once the application information is validated. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS, obtained at [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms). If the principal business was created or organized outside of the United States or its territories, you may apply for an EIN by calling 267-941-1099 (toll call). Do not use a social security number in lieu of an EIN.

### C. Name of Plan

Enter the formal name of the plan.

### D. Three-Digit Plan Number (PN)

Form 5558 must include the PN. Enter the three-digit PN that the employer assigned to the plan. Plans must be numbered consecutively starting with 001. Once a PN is used for a plan, it must be used as the PN for all future filings of returns for the plan, and this number may not be used for any other plan even after the plan is terminated.

### E. Plan Year End Date

Enter plan year ending date (MM/DD/YYYY). “Plan year” means the calendar or fiscal year for which the records of the plan are kept.

## Part II. Extension of Time To File Form 5500 Series and/or Form 8955-SSA

Use Form 5558 to apply for a one-time extension of time to file the Form 5500 series (Form 5500, Form 5500-SF, Form 5500-EZ) and/or Form 8955-SSA.



**Do not include the Form 5500 series (Form 5500, Form 5500-SF, Form 5500-EZ) or the Form 8955-SSA with this form.**

**Exception:** Form 5500, Form 5500-SF, Form 5500-EZ, and Form 8955-SSA 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 both of the following conditions are met: (1) the plan year and the employer's tax year are the same; and (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, Form 5500-SF, Form 5500-EZ, or Form 8955-SSA. An extension granted under this exception cannot be extended further by filing Form 5558 after the normal due date of the Form 5500, Form 5500-SF, Form 5500-EZ, or Form 8955-SSA.

An extension of time to file a Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA does not operate as an extension of time to file the PBGC (Pension Benefit Guaranty Corporation) Form 1, Annual Premium Payment.

**How to file.** A separate Form 5558 must be used for each plan for which an extension is requested. For example, if an employer maintains a defined benefit plan and a profit-sharing plan, a separate Form 5558 must be filed for each plan. A single Form 5558 may, however, be used to extend the time to file a plan's Form 5500 series return/report and its Form 8955-SSA.

Do not attach lists of other plans to Form 5558. Only the plan listed on Form 5558 will be processed. Lists attached to the Form 5558 will not be processed.

A DCG reporting arrangement can file a single Form 5558 for an extension of time to file a Form 5500 and is not required to attach a list of participating plans in the DCG to the Form 5558.

**When to file.** To request an extension of time to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA, file Form 5558 on or before the return/report's normal due date. The normal due date is the date the Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA would otherwise be due, without extension.

Applications for extension of time to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA that are filed on or before the return/report's normal due date on a properly completed Form 5558 will be automatically approved to the date that is no later than the 15th day of the 3rd month after the return/report's normal due date.

**Note.** If the filing date falls on a Saturday, Sunday, or a legal holiday, the return may be filed on the next day that is not a Saturday, Sunday, or a legal holiday.

Approved copies of Form 5558 requesting an extension of time to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA will not be returned to the filer from the IRS.

**Line 1.** Check this box if the extension of time to file being requested on line 2 is for the first Form 5500 series return/report filed for the plan. Do not check this box if the plan previously filed a Form 5500 series return/report at any time for any year.

**Line 2.** Enter on line 2 the due date for which you are requesting to file Form 5500, Form 5500-SF, or Form 5500-EZ. This date should not be later than the 15th day of the 3rd month after the normal due date of the return/report.

If Form 5558 is timely filed and complete, you will be granted an extension to not later than the 15th day of the 3rd month after the return/report's normal due date to file Form 5500, Form 5500-SF, Form 5500-EZ, or Form 8955-SSA.

**Line 3.** Enter on line 3 the due date for which you are requesting to file Form 8955-SSA. This date should not be later than the 15th day of the 3rd month after the normal due date of the return.

If Form 5558 is timely filed and complete, you will be granted an extension to not later than the 15th day of the 3rd month after the return's normal due date to file Form 8955-SSA.

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### 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 and the Employee Retirement Income Security Act of 1974 (ERISA). We need it to determine if you are entitled to an extension of time to file Form 5500, Form 5500-SF, Form 5500-EZ, and/or Form 8955-SSA. You are not required to request an extension; however, if you want an extension, section 6081 requires you to provide the information.

Section 6109 requires you to provide your identification number. Failure to provide this information may delay or prevent processing your request; providing false information may subject you to penalties.

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 section 6103.

However, section 6103 allows or requires the IRS to disclose this information to others. We may disclose to the Department of Justice for civil or criminal litigation, to the Department of Labor and the Pension Benefit Guaranty Corporation for the administration of ERISA, and to cities, states, the District of Columbia, and U.S. commonwealths or territories to carry out their tax laws. We may also disclose the information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 24 minutes.

**Comments and suggestions.** We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications.

**Don't** send tax questions, tax returns, or payments to the above address. Instead, see Where To File, earlier.