



### **IRS Form 5558 Signature Required Relief Expected Soon for Form 8955-SSA**

Internal Revenue Service (IRS) Form 5558 (Application for Extension of Time to File Certain Employee Plan Returns) is used to extend the deadlines for certain employee plan returns, such as the IRS Form 5500 series and the IRS Form 8955-SSA (Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits). Effective November 7, 2005, Treasury Regulation §1.6081-11 revised the rules to provide an automatic extension of time to file the Form 5500 series using Form 5558 without a signature. The latest version of the Form 5558 requires a signature to extend the due date for filing Form 8955-SSA.

On November 21, 2011, ASPPA's Government Affairs Committee (GAC) sent a letter to the IRS requesting the elimination of the signature requirement when IRS Form 5558 is filed to extend the due date for filing Form 8955-SSA. ASPPA requested that the exception granted under Treasury Regulation §1.6081-11 for Form 5500 series reports be applied or expanded to include Form 8955-SSA.

On June 11, 2012, several members of GAC met with individuals from the Treasury Department and the IRS. At the meeting, ASPPA was notified that regulations will be issued that will allow the Form 5558 to be filed to extend the due date for filing Form 8955-SSA without a signature. ASPPA was also informed that regulations are expected to be issued before the end of July 2012.

**For more information:**

**ASPPA asap No. 12-10, IRS Form 5558 Signature Requirement for Form 8955-SSA Reportedly Eliminated** [[Click Here](#)]

**ASPPA Comment Letter** [[Click Here](#)]