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[Plan Participant, Employee](#)
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Form 5500 Corner



The IRS, [Department of Labor](#), and [Pension Benefit Guaranty Corporation](#) jointly developed the Form 5500-series returns for employee benefit plans to satisfy annual reporting requirements under ERISA and the Internal Revenue Code.

Plan sponsors must generally file the return on the last day of the seventh month after their plan year ends.

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Form	Who files	Where to file	Additional tips
Form 5500 , <i>Annual Return/Report of Employee Benefit Plan</i> (form and instructions)	Pension and welfare benefit plans must generally file the Form 5500 to report their financial condition, investments and operations.	Must be filed electronically through EFAST2 .	Due date: the last day of the seventh month after the plan year ends (July 31 for a calendar-year plan).
Form 5500-SF , <i>Short Form Annual Return/Report of Small Employee Benefit Plan</i> (form and instructions)	Plans with fewer than 100 participants See the instructions on the Form 5500 Series page for other eligibility requirements.	Must be filed electronically through EFAST2 . Advantages to filing your one-participant plan return electronically.	Extensions: request on Form 5558 (below) Forms 5500, 5500-SF and 5558 filing tips (video) Frequently Asked Questions about EFAST2 Troubleshooter's Guide to Filing the ERISA Annual Report - hints for Forms 5500 and 5500-SF from DOL. Troubleshooting electronic signatures DOL's Delinquent Filer Voluntary Compliance Program - what to do if your return is filed late.
Form 5500-EZ , <i>Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan</i> (instructions) Schedules: Completed and signed DOL Schedules SB and MB , if applicable, must be kept	Eligible "one-participant" plans* may file Form 5500-SF electronically in place of a paper-only Form 5500-EZ. Certain retirement	Must be mailed to: Department of the Treasury IRS Ogden, UT 84201-0020 Advantages to filing your one-participant plan return electronically.	Due date: the last day of the seventh month after the plan year ends (July 31 for a calendar-year plan). Extensions:

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<p>with your records.</p> <p>Get prior year forms and instructions</p>	<p>plans maintained outside the U.S. primarily for the benefit of nonresident aliens must file Form 5500-EZ rather than Form 5500.</p>		<p>request on Form 5558</p> <p>Late filer penalty relief: 5500-EZ Pilot Program</p> <p>Request copies of filed Forms 5500-EZ using Form 4506 (includes instructions).</p>
<p>Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits</p> <p>Form 8955-SSA Instructions</p> <p>Form 8955-SSA Resources</p>	<p>Plans that have separated participants with deferred vested benefits.</p>	<p>File electronically through the IRS FIRE system – no electronic signature needed.</p> <p>Approved software vendors</p> <p>May be mailed to: Department of the Treasury IRS Ogden, UT 84201-0020</p> <p>Proposed regulations requiring electronic filing</p>	<p>Due date: the last day of the seventh month after the plan year ends (July 31 for a calendar-year plan).</p> <p>Extensions: request on Form 5558</p> <p>Delinquent or amended returns: use the current year form</p> <p>Form 8955-SSA Resources has FAQs, guidance and e-file provider information.</p>
<p>Form 5558, Application for Extension of Time To File Certain Employee Plan Returns (form and instructions)</p>	<p>May be used to file for an extension of time for the following returns:</p> <p>Form 5500</p> <p>Form 5500-SF</p> <p>Form 5500-EZ</p> <p>Form 8955-SSA</p> <p>Form 5330</p>	<p>Must be mailed to: Department of the Treasury IRS Ogden, UT 84201-0045</p>	<p>Use a separate Form 5558 for each return for which an extension is requested - but you can use a single Form 5558 to extend the Form 5500 and Form 8955-SSA filed for the same plan.</p> <p>Do not attach lists of plans to a Form 5558. Lists will not be processed.</p> <p>Avoid errors when requesting an extension.</p> <p>Signatures are needed for Form 5330, but not for 5500 or 8955-SSA extensions.</p>

*A "one-participant plan," for purposes of the Form 5500-EZ, means a retirement plan not subject

to the annual ERISA Title I reporting requirements that only covers the owner, or the owner of a wholly-owned trade or business (whether or not incorporated) and his or her spouse, or partners, or partners and their spouses, of a business partnership.

A plan is not a one-participant plan if the plan benefits anyone besides the owner (or owner and spouse) or partners (or partners and their spouses).

Notices from the IRS

Did you receive a notice related to your Form 5500 or 5500-EZ filing? These FAQs help you understand your notice.

- [CP 403/406 Notice](#) - Delinquency Notice
- [CP 216F, G or H Notices](#) - Related to your Form 5558, Application for Extension of Time to File an Employee Plan Return
- [CP 214 Notice](#) - Filing Requirements Notice

Ask a Question

If you need help completing Form 5500 or Form 5500-SF:

- call the toll-free EFAST2 Help Line at 866-463-3278, Monday through Friday from 8 a.m. to 8 p.m., EST
- Visit the [EFAST2](#) website for filing instructions, approved software vendors and more.

[Employee Plans Customer Account Services](#)

Telephone representatives from the IRS will provide assistance with basic retirement plan questions such as basic filing requirements and due date for Form 5500, status of pending determination letter applications and responding to notices.

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