

§ 1.6081-11T

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§ 1.6081-11T Automatic extension of time for filing certain employee plan returns (temporary).

PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

§ 1.6091-1 Place for filing returns or other documents.

(a) *In general.* An administrator or sponsor of an employee benefit plan required to file a return under the provisions of chapter 61 or the regulations thereunder on Form 5500 (series), “Annual Return/ Report of Employee Benefit Plan,” will be allowed an automatic 2½-month extension of time to file the return after the date prescribed for filing the return if the administrator or sponsor files an application under this section in accordance with paragraph (b) of this section.

(a) *In general.* Except as provided in § 1.6091-4, whenever a return, statement, or other document is required to be made under the provisions of subtitle A or F of the Code, or the regulations thereunder, with respect to any tax imposed by subtitle A of the Code, and the place for filing such return, statement, or other document is not provided for by the Code, it shall be filed at the place prescribed by the regulations contained in this chapter.

(b) *Requirements.* To satisfy this paragraph (b), an administrator or sponsor must—

(b) *Place for filing certain information returns.* (1) For the place for filing returns of partnership income, see paragraph (e)(1) of § 1.6031(a)-1.

(1) Submit a complete application on Form 5558, “Application for Extension of Time To File Certain Employee Plan Returns,” or in any other manner as may be prescribed by the Commissioner; and

(2) For the place for filing information returns by banks with respect to common trust funds, see § 1.6032-1.

(2) File the application with the Internal Revenue Service office designated in the application’s instructions on or before the date prescribed for filing the information return.

(3) For the place for filing information returns by certain organizations exempt from taxation under section 501(a), see paragraph (e) of § 1.6033-1.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the administrator or sponsor a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 5558 or to the administrator or sponsor’s last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(4) For the place for filing information returns by trusts claiming charitable deductions under section 642(c), see paragraph (c) of § 1.6034-1.

(d) *Penalties.* See sections 6652, 6692, and the Employee Retirement Income Security Act of 1974 for penalties for failure to file a timely and complete Form 5500.

(5) For the place for filing information returns by officers, directors, and shareholders of foreign personal holding companies, see § 1.6035-1.

(e) *Effective dates.* This section is applicable for applications for an automatic extension of time to file Forms 5500 filed after December 31, 2005. The applicability of this section expires on November 4, 2008.

(6) For the place for filing information returns relating to certain stock option transactions, see paragraph (c) of § 1.6039-1.

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(7) For the place for filing returns of information reporting certain payments, see paragraph (a)(5) of § 1.6041-2 and § 1.6041-6.

(8) For the place for filing returns of information regarding payments of dividends, see paragraph (c) of § 1.6042-2 (relating to returns for calendar years after 1962).

(9) For the place for filing information returns by corporations relating to contemplated dissolution or liquidation, see paragraph (a) of § 1.6043-1.

(10) For the place for filing information returns by corporations relating to distributions in liquidation, see paragraph (a) of § 1.6043-2.