

5500 DISASTER ASSISTANCE DESIGNATION

The IRS, DOL, and PBGC may announce special extensions of time to file Form 5500 series returns/reports for filers affected by presidentially-declared disasters or who are serving the Armed Forces of the United States in a combat zone. See www.irs.gov, www.efast.dol.gov, and www.pbgc.gov/practitioners for announcements regarding such special extensions.

Reference to the Form 5500 can be found in the announcement under the bold caption **Grant of Relief**. Any special extension of filing Form 5500 granted by the IRS will also be automatically permitted by the DOL and PBGC. Whether or not DOL or PBGC announces a special extension, Form 5500 series filers to whom the IRS has granted a special extension may file their annual returns/reports by the extended due date stated in the IRS announcement.

Filers affected by presidentially-declared disasters are plan administrators, employers, and other entities who file Form 5500 series that are located in the areas designated as federal disaster areas (as listed in the IRS announcement). These special extensions also apply to filers located outside the designated disaster areas who are unable to obtain the information necessary for filing from service providers, bands or insurance companies whose operations are directly affected by the disasters.

In the event of a natural disaster or other event where the IRS extends the due date of the federal return, enter the IRS-required statement (e.g. *April 16 Storm*). This statement will print at the top of the Form 5500 series return/report.

FEDERAL

To enter disaster designations for the 5500 federal return, do the following:

1. Go to **Organizer > 5500 Series > [Plan Name] > Basic Plan Information**.
2. Scroll to the **Disaster Relief Provisions** area at the bottom of the screen.

3. Enter the IRS-issued Disaster Designation.

The screenshot shows a section titled "DISASTER RELIEF PROVISIONS". Below the title, there are two rows of text with dotted lines followed by input boxes. The first row is "Disaster....." and the second row is "Due date (Override).....".

Figure 1

- 4. If necessary, enter an override for the due date.
- 5. For 5500 or 5500-SF filers, go to **Organizer > 5500 Series > [Plan Name] > Basic Plan Information**.
- 6. Scroll down to the **Check if** part, check **Special Extension**, and enter the description.

The screenshot shows a section titled "CHECK IF". It contains several rows of text, each starting with a checkbox. The options are: "First return filed", "Amended return", "Final return ** **Please review instructions in E-file Guide, Chapter 4", "Short-plan year return", "Collectively-bargained plan", "Form 5558 filed", "Automatic extension", "The DFVC program", and "IRS Late Filer Penalty Relief Program (5500-EZ)". The "Special extension *" option is highlighted with a red box, and below it is a text input field labeled "*Description.....".

Figure 2

7. For 8955-SSA filers, go to **Organizer > Form 8955-SSA > Def. Vested Benef.**

8. Check **Special Extension**, and enter the description under **Extension Information for 8955-SSA**.

EXTENSION INFORMATION FOR FORM 8955-SSA

Form 5558 filed

Automatic extension

Special extension *

* If checked, enter description here.....

Figure 3

9. Go to **Organizer > Letters and Filing Instructions > Filing Instruction Options**.
10. Enter the IRS-designated extended due date for the given return.

FEDERAL FILING INSTRUCTIONS

The options below, set in tax defaults by your firm administrator, can be overridden on this screen

Print "as soon as possible" instead of override/original due date

Due date of the return (Override).....

Figure 4

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