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Robert Choi  
Director of Employee Plans  
Internal Revenue Service  
1750 Pennsylvania Avenue  
Washington, DC 20006-4508

**Re: Request to Eliminate Form 5558 Signature Requirement to Extend Form 8955-SSA**

The American Society of Pension Professionals & Actuaries (ASPPA) is writing to request the elimination of the requirement to sign Form 5558, *Application for Extension of Time to File Certain Employee Plan Returns*, to extend the due date for filing Form 8955-SSA. ASPPA requests that the exception granted under Treasury Regulation 1.6081-11 for Form 5500 series reports be applied or expanded to include Form 8955-SSA.

ASPPA is a national organization of more than 7,500 retirement plan professionals who provide consulting and administrative services for qualified retirement plans covering millions of American workers. ASPPA members are retirement professionals of all disciplines including consultants, administrators, actuaries, accountants, and attorneys. ASPPA is particularly focused on the issues faced by small- to medium-sized employers. ASPPA's membership is diverse but united by a common dedication to the employer-based retirement plan system.

### Discussion

Section 6061(a) of the Code provides the general rule for the signing of returns and other documents required to be made under any provision of the internal revenue laws or regulations. Under this section, any such document must be signed in accordance with the forms or regulations. When the regulations require a signature, then the form also must require a signature. In this case, section 6081 of the Code generally requires that extensions of time require a signature.

Effective November 7, 2005, Treasury Regulation 1.6081-11 modified the rules to provide an automatic extension of time to file the Form 5500 series using Form 5558 without a signature.

The preamble of the regulation provided that the intent of eliminating the signature requirement and providing an automatic extension was to reduce the complexity of the extension request process and provide cost savings for plan sponsors and their preparers. It was concluded that this simplification also would reduce plan administrator and plan sponsor burdens; reduce confusion and errors; lower processing costs; and facilitate increased efficiency for the IRS.

Form 5558 provides the mechanism to extend the due date for filing both the Form 5500 series and Form 8955-SSA. On July 8, 2011, the IRS posted the latest revision of Form 5558. This revision requires a signature of the plan administrator, employer, plan sponsor, or other individual or authorized representative required to sign Form 8955-SSA in order to extend the due date for filing

Form 8955-SSA. As before, no signature is required on any Form 5558 filed to extend the due date for the Form 5500 series.

Form 8955-SSA is the designated successor to Schedule SSA (Form 5500) and is the form to be used to satisfy the reporting requirements of section 6057(a) of the Code for plan years beginning after December 31, 2008. The IRS considers the Form 8955-SSA to be part of the Form 5500 series for PTIN purposes (see FAQ b-9). The Form 5558 signature requirement presents an inconsistency in the treatment of Form 8955-SSA.

Requiring a signature on Form 5558 for purposes of extending the due date to file Form 8955-SSA is likely to cause confusion and missed deadlines because extending Form 5500 does not necessarily extend Form 8955-SSA. The preparation of Form 8955-SSA, as a practical matter, is generally coincident and in conjunction with the preparation of the plan's Form 5500 series report because this information is routinely gathered as part of the plan's annual servicing.

The ability to submit one Form 5558 without a signature to extend both the Form 5500 series and Form 8955-SSA provides both consistency and administrative convenience for plan sponsors and practitioners. Without this change, the Form 5558 processing burden for IRS could increase significantly as filers submit multiple Form 5558 submissions for the same plan, one to extend the due date for filing Form 5500 and another to extend the due date to file Form 8955-SSA.

With the elimination of the Form 5558 signature requirement to extend Form 8955-SSA, plan sponsors and practitioners will be able to prepare and submit the *Application for Extension of Time* more efficiently and accurately. ASPPA's recommendation embraces the spirit of Treasury Regulation 1.6081-11, which is to reduce the burden, errors, and costs for the IRS, service providers and plan sponsors.

### Recommendation

**ASPPA recommends** that Treasury Regulation 1.6081-11 be interpreted or amended so that Form 5558 does not require a signature when being filed to request an extension of time to file Form 8955-SSA.

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These comments were prepared by ASPPA's Reporting and Disclosure Sub-committee of the Government Affairs Committee, Ross Solverud, Chair. Please contact Craig Hoffman, General Counsel and Director of Regulatory Affairs at ASPPA, at (703) 516-9300 ext. 128, if you have any comments or questions regarding the matters discussed above. Thank you for your consideration of this request.

Respectfully submitted,

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