Repeal of Automatic Extension of Return Due Date

For calendar year plans, the **maximum extension due date for Form 5500** series (Annual Return/Report of Employee Benefit Plan) is back to 2 1/2 months or **October 15th**.

An employer that maintains a pension, annuity, stock bonus, profit-sharing or other funded deferred compensation plan (or the plan administrator of the plan) is required to file an annual return containing information with respect to the plan's qualification, financial condition, and operation of

the plan. The forms required for this purpose are those in the 5500 series.

Plan administrators who fail to timely file Form 5500 series annual returns/reports can be subject to penalties under both Title I of the Employee Retirement Income Security Act of ’74 (ERISA) and the Code. However, an administrator or sponsor of such a plan can apply for an automatic extension of time for filing the return.

Under pre-Act law, for returns for tax years beginning after Dec. 31, 2015, the maximum extension for the returns of employee benefit plans filing Form 5500 was to be an automatic 3½-month period ending on Nov. 15 for calendar year filers. This 3 1/2 -month period was recently enacted as part of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (P.L. 114-41; i.e., the 3-month stopgap extension of the Highway Trust Fund). Before that, a 2 1/2-month period applied.

The Fixing America’s Surface Transportation (FAST) Act repeals the automatic 3 1/2-month extension, restoring the former 2½-month period.

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Who We Are

Torrillo & Associates, LLC specializes in employee benefit plan audits including 401k audits, 403b audits, pension plan audits, and other retirement plan audits. We are licensed in 10 states including Pennsylvania, New Jersey, Delaware, New York and Florida. We are also able to practice in additional states that have passed firm mobility.

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