

Filing Relief for Form 5500 Filings Due Before July 15, 2020



AICPA®

EBPAQC Member

Per the AICPA Employee Benefit Plan Audit Quality Center, the IRS issued [Notice 2020-23](#) which

provides additional filing relief for taxpayers affected by the ongoing [Coronavirus pandemic](#). The IRS filing relief includes Form 5500, *Annual Return/Report of Employee Benefit Plan*, due to be filed (originally or pursuant to a valid extension) on or after April 1, 2020 and before July 15, 2020. With the relief, the due date for filing is July 15, 2020.

The filing relief is automatic. Taxpayers do not have to call the IRS, file extension forms or send letters or other documents to receive this relief. Additional filing extensions beyond July 15 must be requested using the appropriate extension form by July 15. However, the extension may not go beyond the original or regulatory extension date.

The IRS relief for Form 5500 comes through [Rev. Proc. 2018-58](#). Notice 2020-23 states that Specified Time Sensitive Actions are covered and refers taxpayers to Rev. Proc. 2018-58 which explicitly includes Form 5500.

Rev. Proc. 2018-58 states that the “postponement of the Form 5500 series filing due date ...will also be

permitted by the Department of Labor and the Pension Benefit Guaranty Corporation (PBGC) for similarly situated individuals who are plan administrators."

This immediate filing relief does not extend to calendar year 2019 Form 5500 filings originally due July 31, 2020. The EBPAQC will continue to advocate for and monitor filing relief from the IRS and DOL and will communicate to members any additional relief notices.