

## Recent Legislation Extends Form 5500 Filing Deadline for Tax Years Beginning in 2016

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The recently enacted Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (the "**Act**") extends the filing deadline for certain Form 5500 filers for plan years beginning after December 31, 2015. Specifically, for plan sponsors who have obtained an extension to file the Form 5500, the Act increases the extension from 2?? months to 3?? months from the initial deadline. Accordingly, for 2016, a plan sponsor's deadline for filing the Form 5500 for a calendar year plan, assuming the plan sponsor obtained an extension, would be November 15, 2017 (rather than October 15, 2017). At this point, it is unclear whether a similar extension will apply to direct filing entities, such as master trusts, and to the deadline for filing the Form 8955-SSA. However, the extension has the effect of extending the deadline by which Summary Annual Reports ("**SARs**") must be provided, since SARs must be provided within two months of the extended deadline for filing the Form 5500. The text of the Act is available [here](#).