

**Annual Return of Fiduciary
of Employee Benefit Trust**

▶ **File as an attachment to Form 5500, 5500-C, or 5500-R.**

For trust calendar year 1985 or fiscal year beginning _____, 1985, and ending _____, 19__.

Please type or print

1 a Name of trustee or custodian _____

b Address (number and street) _____

c City or town, state and ZIP code _____

2 Name of trust _____

3 Name of plan if different from name of trust _____

4 Have you furnished the participating employee benefit plan(s) with the trust financial information required to be reported by the plan(s) on their Forms 5500 or 5500-C? **Yes** **No**

5 Enter the plan sponsor's employer identification number as shown on the form to which this schedule is attached ▶ _____

Under penalties of perjury, I declare that I have examined this schedule, and to the best of my knowledge and belief it is true, correct, and complete.

Date ▶ _____ **Signature of fiduciary** ▶ _____

Instructions

(Section references are to the Internal Revenue Code .)

A. Purpose of Form

You may use this schedule to satisfy the requirements under section 6033(a) for an annual information return from every section 401(a) organization exempt from tax under section 501(a).

The filing of this form will also start the running of the statute of limitations under section 6501(a) for any trust described in section 401(a) which is exempt from tax under section 501(a).

B. Who May File

- (1)** Every trustee of a trust described in section 401(a) which was created as part of an employee benefit plan.
- (2)** Every custodian of a custodial account described in section 401(f).

C. How to File

File Schedule P (Form 5500) for the trust year ending with or within any participating plan's plan year as an attachment to the Form 5500, 5500-C, or 5500-R filed by the plan for that plan year.

Schedule P (Form 5500) may be filed only as an attachment to a Form 5500, 5500-C, or 5500-R. A separately filed Schedule P (Form 5500) will not be accepted.

If the trust or custodial account is used by more than one plan, file only one Schedule P (Form 5500). It must be filed as an attachment to one of the participating plan's returns/reports. If a plan uses more than one trust or custodial account for its funds, file one Schedule P (Form 5500) for each trust or custodial account.

D. Signature

The fiduciary (trustee or custodian) must sign this schedule. If there is more than one fiduciary, one of them, authorized by the others, may sign.

E. Other Returns and Forms that May be Required

(1) Form 990-T.—For trusts described in section 401(a), a tax is imposed on income derived from business that is unrelated to the purpose for which the trust received a tax exemption. Report such income and tax on Form 990-T, Exempt Organization Business Income Tax Return. (See sections 511 through 514 and related regulations.)

(2) Forms W-2P and 1099-R.—If you made payments or distributions to individual beneficiaries of a plan, report these payments on Forms W-2P or 1099-R. (See sections 6041 and 6047 and related regulations.)

(3) Forms 941 or 941E.—If you made payments of distributions to individual beneficiaries of a plan, you are required to withhold income tax from those payments, unless the payee elects not to have the tax withheld. Report this withholding on Form 941 or 941E. (See Forms 941 or 941E and Circular E, Publication 15.)