

ID: CCA\_2021121513525250

[Third Party Communication:

UILC: 401.00-00

Date of Communication: Month DD, YYYY]

Number: **202202012**

Release Date: 1/14/2022

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**From:** [REDACTED]

**Sent:** Wednesday, December 15, 2021 11:22 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Subtrust F.5500 info

After careful consideration, we have determined that the best way to extend the limitations period in these cases is to use the standard Form 872-H and Form 56. The forms should be signed by the signatories of the relevant 5500 forms. The name listed as the trust name should just be the name of the trust as it appears on the Form 5500, and the signatory just needs to be an entity of the trust listed on the 5500. We do not need to include a signature line or name for any entity other than what appears on the Form 5500, because the return controls the limitations period. Either a trust is covered by the Form 5500, or it is a non-filer, in which case the statute of limitation does not apply. Please let me know if you have any questions or concerns. We are happy to have a call to discuss further.

Thanks,