



Department of Treasury  
Internal Revenue Service

Notice	CP232D
Tax period	June 30, 2007
Notice date	February 2, 2009
Employer ID number	
Plan number	
To contact us	
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We've denied your request for an extension to file your return

## File your return by its due date

We've denied your Form 5558, Application for Extension of Time to file an Employee Return, Form 5330, because it didn't state a reason why you need the extension.

### What you need to do

- File Form 5330 or a correct Form 5558 by the due date of the Form 5330.
- Complete and sign all required tax forms, include a payment for any taxes due, and mail us your return using the envelope provided.
- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit [www.irs.gov](http://www.irs.gov) and search for keyword: "tax payment options" for more information about:
  - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
  - Automatic payment deductions from your bank account
  - Payroll deductions
  - Credit card payments
- If you are owed a refund, you must file a return within 3 years of the return due date, or 2 years from the date the tax was paid, whichever is later.

### If we don't hear from you

If you don't file Form 5330 or a correct Form 5558 by the due date of the Form 5330, penalties and interest may accrue.

### Additional information

- Visit [www.irs.gov/cp232d](http://www.irs.gov/cp232d).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676)
- Keep this notice for your records.

If you can't file Form 5330 or a correct Form 5558 before the due date of the Form 5330, and you believe you have reasonable cause for filing late, attach a written explanation to your Form 5330 when you file. Be sure to complete all lines and schedules of your Form 5330 pertaining to the type of tax you filed, and sign your return.

If you need assistance, please don't hesitate to contact us.