

**SCHEDULE P  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

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

▶ **File as an attachment to Form 5500, 5500-C/R, or 5500-EZ.**  
▶ **For the Paperwork Reduction Notice, see the Form 5500 instructions.**

OMB No. 1210-0016

**1997**

**This Form Is Open to  
Public Inspection.**

For trust calendar year 1997 or fiscal year beginning \_\_\_\_\_, 1997, and ending \_\_\_\_\_, 19\_\_.

Please type or print	<b>1a</b> Name of trustee or custodian	
	<b>b</b> Number, street, and room or suite no. (If a P.O. box, see the instructions for Form 5500, 5500-C/R, or 5500-EZ.)	
	<b>c</b> City or town, state, and ZIP code	
<b>2a</b>	Name of trust	<b>b</b> Trust's employer identification number
<b>3</b>	Name of plan if different from name of trust	
<b>4</b>	Have you furnished the participating employee benefit plan(s) with the trust financial information required to be reported by the plan(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>5</b>	Enter the plan sponsor's employer identification number as shown on Form 5500, 5500-C/R, or 5500-EZ . . . . . ▶	

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.

Signature of fiduciary ▶

Date ▶

**Instructions**

Section references are to the Internal Revenue Code.

**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).

Filing this form will 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).

**Who May File**

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

**How To File**

File Schedule P (Form 5500) for the trust year ending with or within any participating plan's plan year. Attach it to the Form 5500, 5500-C/R, or 5500-EZ filed by the plan for that plan year. 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 one Schedule P (Form 5500). 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.

**Trust's Employer Identification Number**

Enter the trust employer identification number (EIN) assigned to the employee benefit trust or custodial account, if one has been issued to you. The trust EIN should be used for

transactions conducted for the trust. If you do not have a trust EIN, enter the EIN you would use on Form 1099-R to report distributions from employee benefit plans and on Form 945 to report withheld amounts of income tax from those payments.

**Note:** Trustees who do not have an EIN may apply for one on **Form SS-4, Application for Employer Identification Number.** You must be consistent and use the same EIN for all trust reporting purposes.

**Signature**

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

**Other Returns and Forms That May Be Required**

- **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 this income and tax on **Form 990-T, Exempt Organization Business Income Tax Return.** (See sections 511 through 514 and the related regulations.)
- **Form 1099-R**—If you made payments or distributions to individual beneficiaries of a plan, report those payments on Form 1099-R. (See the instructions for Forms 1099, 1098, 5498, and W-2G.)
- **Form 945**—If you made payments or distributions to individual beneficiaries of a plan, you may be required to withhold income tax from those payments. Use **Form 945, Annual Return of Withheld Federal Income Tax,** to report taxes withheld from nonpayroll items. (See **Circular E, Employer's Tax Guide** (Pub. 15), for more information.)

