

**Annual Withholding Tax Return for  
 U.S. Source Income of Foreign Persons**  
 ▶ See instructions.

**2009**

If this is an amended return, check here

Name of withholding agent	Employer identification number	<b>For IRS Use Only</b>	
Number, street, and room or suite no. (if a P.O. box, see instructions)	City or town, province or state, and country (including postal code)	<b>CC</b>	<b>FD</b>
		<b>RD</b>	<b>FF</b>
		<b>CAF</b>	<b>FP</b>
		<b>CR</b>	<b>I</b>
		<b>EDC</b>	<b>SIC</b>

If you will not be liable for returns in the future, check here  Enter date final income paid ▶ \_\_\_\_\_  
 Check here if you made quarter-monthly deposits using the 90% rule (see **Deposit Requirements** in the instructions) ▶   
 Check if you are a: QI/Withholding foreign partnership or trust  NQI/Flow-through entity  (See instructions.)

**Record of Federal Tax Liability (Do not show federal tax deposits here.)**

Line No.	Period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)	Line No.	Period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)	Line No.	Period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)
1	7		21	7		41	7	
2	15		22	15		42	15	
3	22		23	22		43	22	
4	31		24	31		44	30	
5	Jan. total		25	May total		45	Sept. total	
6	7		26	7		46	7	
7	15		27	15		47	15	
8	22		28	22		48	22	
9	28		29	30		49	31	
10	Feb. total		30	June total		50	Oct. total	
11	7		31	7		51	7	
12	15		32	15		52	15	
13	22		33	22		53	22	
14	31		34	31		54	30	
15	Mar. total		35	July total		55	Nov. total	
16	7		36	7		56	7	
17	15		37	15		57	15	
18	22		38	22		58	22	
19	30		39	31		59	31	
20	Apr. total		40	Aug. total		60	Dec. total	

61 No. of Forms 1042-S filed: a On paper \_\_\_\_\_ b Electronically \_\_\_\_\_  
 62 For all Form(s) 1042-S and 1000: a Gross income paid \_\_\_\_\_ b Taxes withheld or assumed \_\_\_\_\_

63a Total tax liability (add monthly total lines from above) . . . . . b Adjustments (see page 4) . . . . . c Total <b>net tax</b> liability (combine lines 63a and 63b) . . . . . ▶	63a 63b 63c	
64 Total paid by federal tax deposit coupons or by electronic funds transfer (or with a request for an extension of time to file) for 2009 65 Enter overpayment applied as a credit from 2008 Form 1042 . 66 Credit for amounts withheld by other withholding agents (see page 4) 67 <b>Total payments.</b> Add lines 64 through 66 . . . . . ▶ 68 If line 63c is larger than line 67, enter <b>balance due</b> here . . . . . 69 If line 67 is larger than line 63c, enter <b>overpayment</b> here . . . . . 70 Penalty for failure to deposit tax when due. Also include on line 68 or line 69 (see page 4) . 71 Apply overpayment on line 69 to (check one): <input type="checkbox"/> <b>Credit on 2010 Form 1042</b> or <input type="checkbox"/> <b>Refund</b>	64 65 66 67 68 69 70	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see page 4)?  **Yes.** Complete the following.  **No**  
 Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than withholding agent) is based on all information of which preparer has any knowledge.  
 Your signature \_\_\_\_\_ Date \_\_\_\_\_ Capacity in which acting ▶ \_\_\_\_\_  
 Daytime phone number ▶ \_\_\_\_\_

**Paid Preparer's Use Only** Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed ▶  Preparer's SSN or PTIN \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP code \_\_\_\_\_ EIN ▶ \_\_\_\_\_ Phone no. \_\_\_\_\_

Section references are to the Internal Revenue Code unless otherwise noted.

## General Instructions

### Purpose of Form

Use Form 1042 to report tax withheld on certain income of foreign persons, including nonresident aliens, foreign partnerships, foreign corporations, foreign estates, and foreign trusts.

**Publicly traded partnerships (section 1446 withholding tax).** For purposes of reporting on Form 1042, a publicly traded partnership (PTP) must withhold section 1446 tax on distributions of effectively connected income (ECI) to its foreign partners. A nominee that receives a distribution of ECI from a PTP and is treated as the withholding agent must use Form 1042 to report the tax withheld. For this purpose, a nominee is a domestic person holding an interest in the PTP on behalf of one or more foreign partners. For more information, see Regulations section 1.1446-4 and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

### Who Must File

Every withholding agent or intermediary (see definitions below) who receives, controls, has custody of, disposes of, or pays any fixed or determinable annual or periodical income must file an annual return for the preceding calendar year on Form 1042. Also, any PTP or nominee making a distribution of ECI under section 1446 must file Form 1042 for the preceding calendar year.

You must file Form 1042 if either of the following applies.

- You are required to file Form(s) 1042-S (whether or not any tax was withheld or was required to be withheld). File Form 1042 even if you file Forms 1042-S electronically.
- You pay gross investment income to foreign private foundations that are subject to tax under section 4948(a).

### Withholding Agent

Any person required to withhold tax is a withholding agent. A withholding agent may be an individual, trust, estate, partnership, corporation, nominee (under section 1446), government agency, association, or tax-exempt foundation, whether domestic or foreign.



*Every person required to deduct and withhold any tax under Chapter 3 of the Code is liable for such tax. See section 1461.*

### Intermediary

An intermediary is a person who acts as a custodian, broker, nominee, or otherwise as an agent for another person, regardless of whether that other person is the beneficial owner of the amount paid, a flow-through entity, or another intermediary.

**Qualified intermediary (QI).** A QI is an intermediary that is a party to a withholding agreement with the IRS. An entity must indicate its status as a QI on a Form W-8IMY submitted to a withholding agent. For

information on a QI withholding agreement, see Rev. Proc. 2000-12, 2000-4 I.R.B. 387, available at [www.irs.gov/pub/irs-irbs/irb00-04.pdf](http://www.irs.gov/pub/irs-irbs/irb00-04.pdf). Also see Notice 2001-4 (IRB 2001-2), as amended; Rev. Proc. 2003-64, Appendix 3 (IRB 2003-32); Rev. Proc. 2004-21 (IRB 2004-14); and Rev. Proc. 2005-77 (IRB 2005-51).

**Withholding foreign partnership (WP) or withholding foreign trust (WT).** A WP or WT is a foreign partnership or trust that has entered into a withholding agreement with the IRS in which it agrees to assume primary withholding responsibility for all payments that are made to it for its partners, beneficiaries, or owners. For information on these withholding agreements, see Rev. Proc. 2003-64, 2003-32 I.R.B. 306, available at [www.irs.gov/irb/2003-32\\_IRB/index.html](http://www.irs.gov/irb/2003-32_IRB/index.html). Also see Rev. Proc. 2004-21 (IRB 2004-14) and Rev. Proc. 2005-77 (IRB 2005-51).

**Nonqualified intermediary (NQI).** An NQI is any intermediary that is not a U.S. person and that is not a QI.

### Where and When To File

File Form 1042 with the Ogden Service Center, P.O. Box 409101, Ogden, UT 84409, by March 15, 2010. Use Form 1042-T to transmit paper Forms 1042-S.

**Extension of time to file.** If you need more time to file Form 1042, you may submit Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.

Form 7004 does not extend the time for payment of tax.

### Additional Information

For details on the withholding of tax, see Pub. 515. You can get Pub. 515 by calling 1-800-TAX-FORM (1-800-829-3676) or by downloading it from the IRS website at [www.irs.gov](http://www.irs.gov).

### Income Tax Withholding on Wages, Pensions, Annuities, and Certain Other Deferred Income

Use Form 941, Employer's QUARTERLY Federal Tax Return, to report income tax withheld and social security and Medicare taxes on wages paid to a nonresident alien employee.

Use Form 945, Annual Return of Withheld Federal Income Tax, to report income tax withheld under section 3405 from pensions, annuities, and certain other deferred income paid to a nonresident alien individual. However, if the recipient has elected under section 3405(a)(2) or (b)(2) not to have withholding under section 3405, these payments are subject to withholding under section 1441 and the tax withheld must be reported using Forms 1042 and 1042-S.

Use Schedule H (Form 1040), Household Employment Taxes, to report income tax withheld and social security and Medicare taxes on wages paid to a nonresident alien household employee.

## Deposit Requirements

Generally, if you are not required to use the Electronic Federal Tax Payment System (EFTPS) (see the next page), you must deposit the tax withheld and required to be shown on Form 1042 with an authorized financial institution using your preprinted Form 8109, Federal Tax Deposit Coupon. Do not use anyone else's coupons. If you do not have your coupons when a deposit is due, call 1-800-829-4933, if you are in the United States. If overseas, call 215-516-2000 (not a toll-free number). You also may contact your local IRS office. To avoid a penalty, do not mail your deposits directly to the IRS.

The amount of tax you are required to withhold determines the frequency of your deposits. The following rules explain how often deposits must be made.

1. If at the end of any quarter-monthly period the total amount of undeposited taxes is \$2,000 or more, you must deposit the taxes within 3 banking days after the end of the quarter-monthly period. (A quarter-monthly period ends on the 7th, 15th, 22nd, and last day of the month.) To determine banking days, do not count Saturdays, Sundays, legal holidays, or any local holidays observed by authorized financial institutions.

This deposit rule is considered met if:

- You deposit at least 90% of the actual tax liability for the deposit period, and
- If the quarter-monthly period is in a month other than December, you deposit any underpayment with your first deposit that is required to be made after the 15th day of the following month. Any underpayment of \$200 or more for a quarter-monthly period ending in December must be deposited by January 31.

2. If at the end of any month the total amount of undeposited taxes is at least \$200 but less than \$2,000, you must deposit the taxes within 15 days after the end of the month. If you make a deposit of \$2,000 or more during any month except December under rule 1 above, carry over any end-of-the-month balance of less than \$2,000 to the next month. If you make a deposit of \$2,000 or more during December, any end-of-December balance of less than \$2,000 should be remitted with your Form 1042 by March 15, 2010.

3. If at the end of a calendar year the total amount of undeposited taxes is less than \$200, you may either pay the taxes with your Form 1042 or deposit the entire amount by March 15, 2010.

**Note.** If you are requesting an extension of time to file using Form 7004, follow these rules to see if you must make a deposit of any balance due or if you can pay it with Form 7004. See Form 7004 and its instructions for more information.

**Electronic deposit requirement.** You must make electronic deposits of all depository tax liabilities using the Electronic Federal Tax Payment System (EFTPS) in 2010 if:

- The total deposits of such taxes in 2008 were more than \$200,000, or
- You were required to use EFTPS in 2009.

If you are required to use EFTPS and fail to do so, you may be subject to a 10% penalty. If you are not required to use EFTPS, you may participate voluntarily. To enroll in or get more information about EFTPS, call 1-800-555-4477. You also can visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov).

**Depositing on time.** For deposits made by EFTPS to be on time, you must initiate the transaction at least one business day before the date the deposit is due.

**Completing Form 8109.** If you do not use EFTPS, deposit your income tax payments using Form 8109. In most cases, you will fill out a Form 8109 following the instructions in the coupon book. However, if a deposit liability arises from a distribution reportable on Form 1042 for the prior year, darken the 4th quarter space on Form 8109. If the distribution is reportable for the current year, darken the 1st quarter space. In all cases, follow the coupon book instructions for completing the rest of the deposit coupon. To ensure proper crediting, write your taxpayer identification number, the period to which the tax deposit applies, and "Form 1042" on the check or money order.

If you prefer you may mail your coupon and payment to:

Financial Agent  
Federal Tax Deposit Processing  
P.O. Box 970030  
St. Louis, MO 63197 U.S.A.

Make your check or money order payable to "Financial Agent." The Financial Agent cannot process foreign checks. If you send a check written on a foreign bank to pay a federal tax deposit, you generally will be charged a deposit penalty and will receive a bill in the mail. A foreign bank is a financial institution that is not incorporated under the laws of the United States, any U.S. state, any U.S. possession, or the District of Columbia.

**Note.** The "Amount of Deposit" on the form should be stated in U.S. dollars and all payments should be made in U.S. dollars.

## Interest and Penalties

If you file Form 1042 late, or fail to pay or deposit the tax when due, you may be liable for penalties and interest unless you can show that the failure to file or pay was due to reasonable cause and not willful neglect.

**TIP** You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the penalty for failure to deposit tax when due) with your payment, identify and enter the amount in the bottom margin of Form 1042, page 1. Do not include interest or penalties (other than the penalty for failure to deposit tax when due) in the balance due on line 68.

**Interest.** Interest is charged on taxes not paid by the due date, even if an extension of time to file is granted. Interest is also charged on penalties imposed for failure to file, negligence, fraud, and substantial

understatements of tax from the due date (including extensions) to the date of payment. Interest is figured at a rate determined under section 6621.

**Late filing of Form 1042.** The penalty for not filing Form 1042 when due (including extensions) is 5% of the unpaid tax for each month or part of a month the return is late, up to a maximum of 25% of the unpaid tax.

**Late payment of tax.** The penalty for not paying tax when due is usually  $\frac{1}{2}$  of 1% of the unpaid tax for each month or part of a month the tax is unpaid. The penalty cannot exceed 25% of the unpaid tax.

**Failure to deposit tax when due.** See the instructions for line 70 on page 4.

**Other penalties.** Penalties may be imposed for negligence, substantial understatement of tax, and fraud. See sections 6662 and 6663.

## Specific Instructions



*File only one Form 1042 consolidating all Form 1042-S recipient information, regardless of the number of different clients, branches, divisions, or types of income for which you are the withholding agent. However, if you are acting in more than one capacity (for example, you are acting as a QI for certain designated accounts and as an NQI for other accounts), file a separate Form 1042 for each capacity in which you are acting.*

**Rounding off to whole dollars.** You may round off cents to whole dollars. If you do round to whole dollars, you must round all amounts. To round off amounts to the nearest whole dollar, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3. If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

**Employer identification number (EIN).** You are generally required to enter your EIN. However, if you are filing Form 1042 as a QI, withholding foreign partnership, or withholding foreign trust, enter your QI-EIN, WP-EIN, or WT-EIN. Also, be sure to check the "QI/Withholding foreign partnership or trust" box. See *QI and NQI checkboxes* on this page.

If you do not have an EIN, you can apply for one online at [www.irs.gov/businesses](http://www.irs.gov/businesses) or by telephone at 1-800-829-4933. Also, you can file Form SS-4, Application for Employer Identification Number, by fax or mail. File amended Forms 1042-S when you receive your EIN.

To get a QI-EIN, WP-EIN, or WT-EIN, submit Form SS-4 with your application for that status. Do not send an application for a QI-EIN, WP-EIN, or WT-EIN to the addresses listed in the Instructions for Form SS-4.

**Address.** Include the suite, room, or other unit number after the street address. If your post office does not deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

**QI and NQI checkboxes.** See page 2 for definitions of intermediary, qualified intermediary (QI), withholding foreign partnership (WP), withholding foreign trust (WT), and nonqualified intermediary (NQI). See the Form 1042-S instructions for definitions of U.S. branch treated as a U.S. person and flow-through entity.

Check the "QI/Withholding foreign partnership or trust" box on page 1 if you are a QI, WP, WT, or a U.S. branch treated as a U.S. person. Check the "NQI/Flow-through entity" box if you are an NQI or a flow-through entity.

**Lines 1 through 60.** Except as otherwise provided in these instructions, include tax liability for the period in which the income was distributed. Do not enter any negative amounts on these lines.

A domestic partnership that has not distributed a foreign partner's distributive share of income subject to withholding under section 1441 must withhold tax on any income not distributed by the date on which the Schedule K-1 is sent or otherwise furnished to the foreign partner (or, if earlier, the due date for furnishing Schedule K-1 to the partner). Include such tax for the period that includes the date the tax was required to be withheld.

Do not include on lines 1 through 60 any tax liability caused by adjustments of underwithheld tax on corporate distributions made in calendar year 2009 if the following apply.

- The distributing corporation made a reasonable estimate of accumulated and current earnings and profits under Regulations section 1.1441-3(c)(2)(ii)(A); and
- The distributing corporation or intermediary paid over the underwithheld tax by March 15, 2010.

Instead, include these payments of underwithheld tax on line 63b.

If you are a QI that did not assume primary withholding responsibility, enter the total amount withheld by the U.S. withholding agent(s) on line 59. Report all other amounts (that is, amounts you actually withheld) on the line that corresponds with the date the liability was incurred.

If you repaid the recipient for an amount overwithheld by reducing the amount withheld on a later payment, report the reduced amount on these lines. If you used the reimbursement procedure for overwithheld amounts, see Pub. 515.

**Line 61.** Enter the number of Forms 1042-S filed on paper and electronically.

**Lines 62a and 62b.** Enter the amounts requested for all Forms 1042-S (regardless of whether the form was filed electronically or on paper) and for all Forms 1000, Ownership Certificate.



*Be sure to reconcile amounts on Form 1042 with amounts on Forms 1042-S (including Forms 1042-S filed electronically), to avoid unnecessary correspondence with the IRS.*

**Line 62a.** The amount on line 62a should equal the sum of all amounts shown on Forms 1042-S, box 2, and all amounts shown as gross interest paid on Forms 1000.

**Line 62b.** The amount on line 62b should equal:

- The sum of all Forms 1042-S, box 9 (box 7 plus box 8), less
- The sum of all Forms 1042-S, box 10, plus
- The tax assumed from Forms 1000.

If it does not, attach a statement to Form 1042 explaining the difference.

**Line 63a.** The amount on line 63a must equal the sum of the monthly totals as listed on the Record of Federal Tax Liability. Do not make any adjustments on this line. Except for adjustments described in the instructions for line 63b, you may only make adjustments on the appropriate entry line of the Record of Federal Tax Liability.

**Line 63b.** Include on line 63b any tax liability resulting from adjustments of underwithheld tax on corporate distributions made in calendar year 2009 if:

- The distributing corporation made a reasonable estimate of accumulated and current earnings and profits under Regulations section 1.1441-3(c)(2)(ii)(A) and
- The distributing corporation or intermediary paid over the underwithheld tax by March 15, 2010.

If you are a regulated investment company (RIC), real estate investment trust (REIT), or personal holding company (PHC) that paid a dividend subject to section 852(b)(7), section 857(b)(9), or section 563(b) (relating to certain dividends declared in the preceding October, November, or December), enter your additional tax liability on those dividends declared in 2009 but paid no later than March 15, 2010, less any additional tax liability on those dividends declared in 2008 but paid no later than March 15, 2009. Show any negative amount in brackets. Attach a statement showing your calculation.

**Line 64.** Enter the total tax deposits you made (including amounts paid with an extension of time to file).

**Line 66.** You are permitted to take a credit for amounts withheld by other withholding agents that relate to the total net tax liability reported on line 63c. For example, you are a QI and the amount you entered on line 63c includes amounts withheld by a U.S. withholding agent. You may take a credit on line 66 for the amounts that were withheld by the U.S. withholding agent. The amount on line 66 should equal the sum of all Forms 1042-S, box 8, that you file for the year.

**Note.** All withholding agents (QIs and NQIs) must verify entries on Line 66 by attaching supporting Form(s) 1042-S, issued to you, to verify the credit amounts claimed.



*If you are a QI requesting a refund, you must attach the corresponding Form(s) 1042-S received to support the amount claimed on line 66. Failure to do so will result in the denial of the refund or credit being*

*claimed. If you are a PTP or a nominee withholding under section 1446, the tax paid for a payee may only be claimed as a credit by the payee.*

**Lines 69 and 71.** You may claim an overpayment shown on line 69 as a refund or a credit. Check the applicable box on line 71 to show which you are claiming. If you claim a credit, it can reduce your required deposits of withheld tax for 2010.

**Line 70.** The penalty for failure to deposit tax applies to the amount underpaid when the deposit was due. See *Deposit Requirements* on page 2. The penalty rates are 2% for deposits made 1 to 5 days late, 5% for deposits made 6 to 15 days late, and 10% for deposits made 16 or more days late. However, the penalty is 15% if the tax is not deposited within 10 days after the IRS issues the first notice demanding payment. Add the penalty to any tax due and enter the total on line 68. If you are due a refund, subtract the penalty from the overpayment you show on line 69.

For information on other penalties, see *Interest and Penalties* on page 3.

### Third Party Designee

If you want to allow any individual, corporation, firm, organization, or partnership to discuss your 2009 Form 1042 with the IRS, check the "Yes" box in the Third Party Designee section of the return. Also, enter the name, phone number, and any five numbers that the designee chooses as his or her personal identification number (PIN). The authorization applies only to the tax form upon which it appears.

By checking the "Yes" box, you are authorizing the IRS to call the designee to answer any questions relating to the information reported on your tax return. You are also authorizing the designee to:

- Exchange information concerning your tax return with the IRS, and
- Request and receive written tax return information relating to your tax return including copies of specific notices, correspondence, and account transcripts.

You are not authorizing the designee to receive any refund check, bind you to anything (including additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947, Practice Before the IRS and Power of Attorney.

The authorization automatically expires one year from the due date (without regard to extensions) for filing your 2009 Form 1042. If you or your designee desire to terminate the authorization, a written statement conveying your wish to revoke the authorization should be submitted to the IRS service center where the return was processed.

### Amended Return

If you have to make changes to your Form 1042 after you submit it, file an amended Form 1042. Use a Form 1042 for the year you

are amending. Check the "Amended Return" box at the top of the form. You must complete the entire form, including all filing information for the calendar year, and sign the return. Attach a statement explaining why you are filing an amended return (for example, you are filing because the tax liability for May was incorrectly reported due to a mathematical error).

If you also are amending Form(s) 1042-S, see *Amended Returns* in the Form 1042-S instructions.

Do not amend Form 1042 to recover taxes overwithheld in the prior year. For more information, see *Adjustment for Overwithholding* in Pub. 515.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 1441, 1442, and 1446 (for PTPs) require withholding agents to report and pay over to the IRS taxes withheld from certain U.S. source income of foreign persons. Form 1042 is used to report the amount of withholding that must be paid over. Form 1042-S is used to report the amount of income and withholding to the payee. Section 6109 requires you to provide your employer identification number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you fail to provide this information in a timely manner, you may be liable for penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 9 hr., 48 min.; **Learning about the law or the form**, 2 hr., 25 min.; **Preparing the form**, 4 hr., 33 min.; and **Copying, assembling, and sending the form to the IRS**, 32 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where and When To File* on page 2.