
Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information. The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is: 30 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to the Tax Form Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send this form to this address. Instead, send it to the Director of the Internal Revenue Service Center where you file your returns.

**File with the
Internal Revenue Service,
Submission Processing Center at:**

Cincinnati, OH 45999

Ogden, UT 84201

Philadelphia, PA 19255
