2017 Instructions for Form 8804-W (WORKSHEET)

Department of the Treasury
Internal Revenue Service

Installment Payments of Section 1446 Tax for Partnerships

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

Future Developments

For the latest information about developments related to Form 8804-W and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form8804W*.

What's New

Large partnerships. Partnerships with assets of $1 billion or more (determined as of the end of the preceding tax year) must increase the required installment of estimated tax due in July, August, or September of 2017 by 0.25% of the amount that otherwise would have been due for that installment. The amount of the next required installment would be decreased by an equal amount to reflect the increase in the previous installment.

Tax rates for fiscal year filers. P.L. 115-97 replaced the graduated corporate tax structure with a flat 21% corporate tax rate, effective for tax years beginning after December 31, 2017. Therefore, the maximum tax rate for foreign corporate partners has decreased from 35% to 21%. However, under section 15, section 1446 partnerships with fiscal tax years beginning before January 1, 2018, and ending after December 31, 2017, figure their installment payments of section 1446 tax on the ECTI allocable to foreign corporate partners by blending the rates in effect before January 1, 2018, with the rate in effect after December 31, 2017. See the instructions for line 2 to determine an estimate for the total section 1446 tax for 2017 using the blended rates. To determine the proper installment payments under the adjusted seasonal installment method, see the instructions for line 25b. If you are using the annualized income installment method, see the instructions for line 34a.

General Instructions

Purpose of Form

Partnerships that have effectively connected taxable income (ECTI) allocable to foreign partners can use the Form 8804-W (WORKSHEET) to determine the proper estimated section 1446 tax payments.

Who Must Make Estimated Section 1446 Tax Payments

Partnerships generally must make installment payments of estimated section 1446 tax if the aggregate tax on the ECTI that is allocable to all foreign partners will be $500 or more.

When To Make Estimated Section 1446 Tax Payments

The installments are due by the 15th day of the 4th, 6th, 9th, and 12th months of the partnership's tax year. If any date falls on a Saturday, Sunday, or legal holiday, the installment is due on the next regular business day.

Underpayment of Estimated Section 1446 Tax

A partnership that doesn’t make estimated section 1446 tax payments when due may be subject to an underpayment penalty for the period of underpayment. See Schedule A (Form 8804) for details.

How To Make Estimated Section 1446 Tax Payments

A partnership that is required to make an installment payment of section 1446 tax must file Form 8813. Furthermore, the partnership is generally required to notify each foreign partner of the section 1446 tax paid on the partner's behalf within 10 days of the installment payment due date. See Regulations section 1.1446-3(d) and the Instructions for Forms 8804, 8805, and 8813 for more information.

Refiguring Estimated Section 1446 Tax

If, after the partnership figures and makes an installment payment of estimated section 1446 tax, it finds that its section 1446 tax liability for the year will be more or less than originally estimated, it may have to refigure its required installments. If earlier installments were underpaid, the partnership may owe a penalty for underpayment of estimated tax. An immediate catch-up payment should be made to reduce the amount of any penalty resulting from the underpayment of any earlier installments, whether caused by a change in estimate, failure to make a payment, or a mistake.

Specific Instructions

Part I—Determination of Installment Payments

Complete Form 8804-W for each installment payment of section 1446 tax based on the information available at the time of the installment payment.

Lines 1 Through 6—Current Year Safe Harbor

Lines 1a, 1e, 1i, 1m, and 1q. To determine the allocable share of ECTI for all foreign partners, see *Effectively Connected Taxable Income* in the Instructions for Forms 8804, 8805, and 8813. Enter on lines 1i, 1m, and 1q the specified types of ECTI allocable to those partners who would be entitled to use a preferential rate on such income or gain (see Regulations section 1.1446-3(a)(2)). For tiered partnerships, see Regulations section 1.1446-5.

A partner may be entitled to use a preferential rate on the following types of income or gain.

1. Line 1i—See section 1(h)(4) and the instructions for line 18, Schedule D (Form 1040), for more information regarding 28% rate gain.
2. Line 1m—See section 1(h)(6) and the instructions for line 19, Schedule D (Form 1040), for more information regarding unrecaptured section 1250 gain.
3. Line 1q—Adjusted net capital gain is net capital gain, as defined in section 1222(11), reduced (but not below zero) by the sum of (a) unrecaptured section 1250 gain and (b) 28% rate gain, plus qualified dividend income. See section 1(h)(3).

If the partnership has net ordinary loss, net short-term capital loss, or net 28% rate loss, each net loss should be netted against the appropriate categories of income and gain to determine the amounts of income and gain to be entered on lines 1a, 1e, 1i, 1m, and 1q, respectively. Don't enter a negative number on line 1a, 1e, 1i, 1m, or 1q. See section 1(h) and Notice 97-59, 1997-45 I.R.B. 7, for rules for netting gains and losses.

Lines 1b, 1f, 1j, 1n, and 1r. Enter the reduction amounts for state and local taxes under Regulations section 1.1446-6(c)(1)(iii). See *Reductions for State and Local Taxes* in the Instructions for Forms 8804, 8805, and 8813 for additional information. The netting rules under section 1(h) and Notice 97-59 must be considered in determining the category of income the reduction amounts offset.

Lines 1c, 1g, 1k, 1o, and 1s. Enter the reduction amounts resulting from certified partner-level items received from foreign partners using Form 8804-C. See *Certification of Deductions and Losses* in the Instructions for Forms 8804, 8805, and 8813 for additional information. The netting rules under section 1(h) and Notice 97-59 must be considered in determining the category of income the reduction amounts offset.

Line 2. Blended tax rate for foreign corporate partners in fiscal year partnerships. Effective for fiscal tax years beginning before January 1, 2018, and ending after December 31, 2017, the total section 1446 tax liability for foreign corporate partners is figured, in part, by multiplying the amount in line 1d, by the blended tax rate as figured in the worksheet below. Complete the worksheet using the amount on line 1d, and enter the amount on line 2.

1. Amount from line 1d	____
2. Multiply the amount on line 1 by 35% (0.35)	____
3. Multiply the amount on line 1 by 21% (0.21)	____
4. Multiply line 2 by the number of days in the partnership's tax year before January 1, 2018	____
5. Multiply line 3 by the number of days in the partnership's tax year after December 31, 2017	____
6. Divide line 4 by the total number of days in the partnership's tax year	____
7. Divide line 5 by the total number of days in the partnership's tax year	____
8. Add lines 6 and 7. This is the section 1446 tax liability for foreign corporate partners for the fiscal tax year. Enter the amount on line 2	____

Line 8—Prior Year Safe Harbor

Enter the total section 1446 tax that would have been due for 2016 on ECTI allocable to all foreign partners for 2016, without any reductions for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) or certified partner-level items. For the partnership's first installment payment, if the 2016 Form 8804 hasn't yet been filed, an estimate is acceptable. However, if the partnership later determines that this estimate is incorrect, see *Refiguring Estimated Section 1446 Tax*, earlier.

Complete line 8 only if all of the following apply.

- The prior tax year consisted of 12 months.
- The partnership timely files (including extensions) a U.S. return of partnership income (for example, Form 1065) for the prior year.
- The amount of ECTI for the prior tax year is not less than 50% of the ECTI expected for the current tax year. Furthermore, the Form 8804 on which the current year ECTI will be reported must be timely filed.

If any of the above does not apply, skip line 8 and enter the amount from line 7 on line 9.

If the partnership qualifies to use the prior year safe harbor and chooses that method, it must use that method to pay each of its installments during the tax year. Furthermore, for each installment payment, the average of that installment and prior installments during the tax year must be at least 25% of the amount that satisfies the partnership's section 1446 tax liability under the prior year safe harbor. If the partnership doesn't satisfy both of these requirements, it won't qualify for the prior year safe harbor when determining any penalty due on Schedule A (Form 8804).

If the partnership begins using the prior year safe harbor method and it determines later in the tax year (based upon the standard option annualization method described later in these instructions) that it won't meet the 50% of ECTI requirement described in the last bulleted item above, it can make all subsequent installment payments using the standard option annualization method and it won't be subject to the penalty determined on Schedule A (Form 8804). This change in method must be disclosed in a statement attached to the Form 8804 the partnership files for the current tax year and the statement must include enough information to allow the IRS to determine whether the change was appropriate.

If the partnership begins using the prior year safe harbor method and switches to the current year safe harbor (because the partnership doesn't qualify for the relief described in the previous paragraph (that is, using the standard option annualization method) or the partnership chooses not to continue using it), in order to avoid an underpayment penalty on the current installment payment, the partnership must pay the sum of **(a)** the current installment payment based on the current year safe harbor, plus **(b)** the sum of the amount by which the current year safe harbor exceeds the prior year safe harbor amount paid in for each prior installment period during which it qualified for the prior year safe harbor.

Line 9

You can enter the smaller of line 7 or line 8. However, if, for any installment payment, line 7 is smaller than line 8 and you enter that smaller line 7 amount on line 9, you won't qualify for the prior year safe harbor when determining any penalty due on Schedule A (Form 8804) (see the line 8 instructions, earlier). Therefore, in that case, for any subsequent installment payment during the tax year, don't use the line 8 amount.

Line 10—Installment Due Dates

Calendar-year taxpayers. Enter 4-18-2017, 6-15-2017, 9-15-2017, and 12-15-2017, respectively, in columns (a) through (d).

Fiscal-year taxpayers. Enter the 15th day of the 4th, 6th, 9th, and 12th months of the partnership's tax year in columns (a) through (d). If the regular due date falls on a Saturday, Sunday, or legal holiday, enter the next business day.

Line 11

Enter 25% (0.25) of line 9 in columns (a) through (d). If the partnership uses the annualized income installment method or the adjusted seasonal installment method, then enter the amount from line 43.

Large partnerships with assets of $1 billion or more (determined as of the end of the preceding tax year) must increase the required installment of estimated tax otherwise due in July, August, or September of 2017 by 0.25% of the amount that otherwise would have been due for that installment. The amount of the next required installment would be decreased by an equal amount to reflect the increase in the previous installment.

Annualized income installment method and/or adjusted seasonal installment method. If the partnership's ECTI is expected to vary during the year because, for example, it operates its business on a seasonal basis, it may be able to lower the amount of one or more required installments by using the annualized income installment method and/or the adjusted seasonal installment method. For example, a ski shop, which receives most of its income during the winter months, may be able to benefit from using one or both of these methods in figuring one or more of its required installments.

To use one or both of these methods, complete Part II and/or Part III of the form. If those Parts are used for any payment date, those Parts must be used for all subsequent payment due dates. To arrive at the amount of each required installment, Part IV automatically selects the **smallest** of **(a)** the annualized income installment (if applicable), **(b)** the adjusted seasonal installment (if applicable), or **(c)** the current year safe harbor (increased by any recapture of a reduction in a required installment under section 6655(e)(1)(B)).

Line 12

Include on line 12 any 2016 overpayment that the partnership chose to credit against its 2017 tax. The overpayment is credited against unpaid required installments in the order in which the installments are required to be paid.

Also include on line 12 the following.

- Section 1446 tax withheld and paid by another partnership because the partnership preparing this Form 8804-W was a partner in that partnership during the tax year. See the instructions for Form 8804, line 6b, in the Instructions for Forms 8804, 8805, and 8813.
- Section 1445(a) or 1445(e)(1) tax withheld from or paid by the partnership filing this Form 8804-W during the tax year for a disposition of a U.S. real property interest. See the instructions for Form 8804, line 6c, in the Instructions for Forms 8804, 8805, and 8813.

The partnership generally enters these amounts in the column that corresponds to the installment period for which these amounts were paid or withheld. However, if the partnership learns about the payments or withholding in a subsequent installment period, the partnership can claim them in that period.

Parts II Through IV

If only the adjusted seasonal installment method (Part II) is used, complete Parts II and IV. If only the annualized income installment method (Part III) is used, complete Parts III and IV. If both methods are used, complete all three Parts. Enter in each column on line 11 the amounts from the corresponding column of line 43.

CAUTION *Don't figure any required installment until after the end of the month preceding the due date for that installment.*

Extraordinary items. Generally, under the annualized income installment method, extraordinary items must be taken into account after annualizing the ECTI for the annualization period. Similar rules apply in determining ECTI under the adjusted seasonal installment method. An extraordinary item includes:

- Any item identified in Regulations section 1.1502-76(b)(2)(ii)(C)(1), (2), (3), (4), (7), and (8);
- A section 481(a) adjustment; and
- Net gain or loss from the disposition of 25% or more of the fair market value of the partnership's business assets during the tax year.

These extraordinary items must be accounted for in the appropriate annualization period. However, a section 481(a) adjustment (unless the partnership makes the alternative choice under Regulations section 1.6655-2(f)(3)(ii)(C)) is treated as an extraordinary item occurring on the first day of the tax year in which the item is taken into account in determining ECTI.

For more information regarding extraordinary items, see Regulations section 1.6655-2(f)(3)(ii) and the examples in Regulations section 1.6655-2(f)(3)(vii). Also see Regulations section 1.6655-3(d)(3).

De minimis rule. Extraordinary items identified above resulting from a particular transaction that total less than $1 million (other than a section 481(a) adjustment) can be annualized using the general rules of Regulations section 1.6655-2(f), or, if the partnership chooses, can be taken into account after annualizing the ECTI for the annualization period.

Part II—Adjusted Seasonal Installment Method

Note. Part II doesn't reflect the lower preferential rates permitted under Regulations section 1.1446-3(a)(2). These were omitted because, for most taxpayers, the income reported in Part II will be predominantly (or exclusively) ordinary income. If the partnership wishes to consider lower preferential rates for Part II (and if the requirements outlined in the **Note** in the line 31 instructions are met), it should prepare a statement which appropriately expands lines 15 and 22 through 25 to show the applicable special types of income or gain and the applicable percentages (see, for example, lines 33 and 34 of this Form 8804-W). Also, Part II lines 15 and 22 through 25 don't provide the separate entries for corporate and non-corporate partners necessary to apply the rates on line 25a and b. A partnership with corporate and non-corporate partners completing Part II should prepare a statement which appropriately expands lines 15 and 22 through 25 to show the amounts allocable to both types of partners.

Complete this part only if the partnership's base period percentage for any 6 consecutive months of the tax year equals or exceeds 70%. Figure the base period percentage using the 6-month period in which the partnership normally receives the largest part of its ECTI. The base period percentage for any period of 6 consecutive months is the average of the three percentages figured by dividing the ECTI for the corresponding 6-consecutive-month period in each of the 3 preceding tax years by the ECTI for each of their respective tax years.

Example. An amusement park with a calendar year as its tax year receives the largest part of its ECTI during a 6-month period, May through October. To figure its base period percentage for this 6-month period, the amusement park figures its ECTI for each May–October period in 2014, 2015, and 2016. It then divides the ECTI for each May–October period by the total ECTI for that particular tax year. The resulting percentages are 69% (0.69) for May–October 2014, 74% (0.74) for May–October 2015, and 67% (0.67) for May–October 2016. Because the average of 69% (0.69), 74% (0.74), and 67% (0.69) is 70% (0.70), the base period percentage for May through October 2017 is 70% (0.70). Therefore, the amusement park qualifies for the adjusted seasonal installment method.

Line 15

If the partnership has certain extraordinary items, special rules apply. Don't include on line 15 the de minimis extraordinary items that the partnership chooses to include on line 22b. See *Extraordinary items*, earlier.

Line 22b

If the partnership has certain extraordinary items of $1 million or more from a transaction, or a section 481(a) adjustment, special rules apply. Include these amounts on line 22b for the appropriate period. Also, include on line 22b the de minimis extraordinary items that the partnership chooses to exclude from line 15. See *Extraordinary items*, earlier.

Line 23

Enter the reduction to the line 22c amount for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) and for certified foreign partner-level items submitted under Regulations section 1.1446-6. See *Certification of Deductions and Losses* in the Instructions for Forms 8804, 8805, and 8813 for additional information.

Line 25b—Blended Tax Rate for Foreign Corporate Partners in Fiscal Year Partnerships

Effective for fiscal tax years beginning before January 1, 2018, and ending after December 31, 2017, determine the installment payments of section 1446 tax on the ECTI allocable to foreign corporate partners under the adjusted seasonal installment method by using a blended tax rate. This is figured, in part, by multiplying the amount in each column of Part II, line 24, by the blended tax rate as figured in the worksheet below. Complete the worksheet for each column of line 24, and enter the amount in each column of line 25b.

1. Amount from Part II, line 24, column (a), (b), (c), or (d) . . . . ____
2. Multiply the amount on line 1 by 35% (0.35) . . . . ____
3. Multiply the amount on line 1 by 21% (0.21) . . . . ____
4. Multiply line 2 by the number of days in the partnership's tax year before January 1, 2018 . . . . ____
5. Multiply line 3 by the number of days in the partnership's tax year after December 31, 2017 . . . . ____
6. Divide line 4 by the total number of days in the partnership's tax year . . . . . . ____
7. Divide line 5 by the total number of days in the partnership's tax year . . . . . . ____
8. Add lines 6 and 7. This is the section 1446 tax liability for foreign corporate partners for the fiscal tax year. Enter the amount in the appropriate column of line 25b . . . . ____

Part III—Annualized Income Installment Method

Line 30—Annualization Periods

Enter in the space on line 30, columns (a) through (d), respectively, the annualization periods that the partnership is using, based on the options listed below. For example, if the partnership elects Option 1, enter on line 30 the annualization periods 2, 4, 7, and 10, in columns (a) through (d), respectively.

CAUTION *Use Option 1 or Option 2* ***only*** *if the partnership elected to use one of these options by filing* ***Form 8842,*** *Election To Use Different Annualization Periods for Corporate Estimated Tax, on or before the due date of the first required installment payment. Once made, the election is irrevocable for the particular tax year.*

	1st Install-ment	2nd Install-ment	3rd Install-ment	4th Install-ment
Standard Option	3	3	6	9
Option 1	2	4	7	10
Option 2	3	5	8	11

Line 31—ECTI Allocable to All Foreign Partners

Enter on lines 31a through 31e the ECTI allocable to all foreign partners for the months entered for each annualization period in columns (a) through (d) on line 30. To determine the allocable share of ECTI for all foreign partners, see *Effectively Connected Taxable Income* in the Instructions for Forms 8804, 8805, and 8813.

If the partnership has certain extraordinary items, special rules apply. Don't include on line 31a, 31b, 31c, 31d, or 31e the de minimis extraordinary items that the partnership chooses to include on line 33a, 33e, 33i, 33m, or 33q, respectively. See *Extraordinary items*, earlier.

Note. Enter on lines 31c through 31e the specified types of ECTI **(a)** allocable to those partners who would be entitled to use a preferential rate on such income or gain (see Regulations section 1.1446-3(a)(2)), and **(b)** for whom the partnership has sufficient documentation to meet the requirements of Regulations section 1.1446-3(a)(2)(ii).

A partner may be entitled to use a preferential rate on the following types of income or gain.

1. Line 31c—See section 1(h)(4) and the instructions for line 18, Schedule D (Form 1040), for more information regarding 28% rate gain.
2. Line 31d—See section 1(h)(6) and the instructions for line 19, Schedule D (Form 1040), for more information regarding unrecaptured section 1250 gain.
3. Line 31e—Adjusted net capital gain is net capital gain, as defined in section 1222(11), reduced (but not below zero) by the sum of (a) unrecaptured section 1250 gain and (b) 28% rate gain, plus qualified dividend income. See section 1(h)(3).

If the partnership has net ordinary loss, net short-term capital loss, or net 28% rate loss, each net loss should be netted against the appropriate categories of income and gain to determine the amounts of income and gain to be entered on lines 31a through 31e, respectively. Don't enter a negative number on lines 31a through 31e. See section 1(h) and Notice 97-59, 1997-45 I.R.B. 7, for rules for netting gains and losses.

Line 32—Annualization Amounts

Enter the annualization amounts for the option used on line 30. For example, if the partnership elects Option 1, enter on line 32 the annualization amounts 6, 3, 1.71429, and 1.2, in columns (a) through (d), respectively.

	1st Install-ment	2nd Install-ment	3rd Install-ment	4th Install-ment
Standard Option	4	4	2	1.33333
Option 1	6	3	1.71429	1.2
Option 2	4	2.4	1.5	1.09091

Lines 33a, 33e, 33i, 33m, and 33q

If the partnership has certain extraordinary items that total $1 million or more from a particular transaction, or a section 481(a) adjustment, special rules apply. Include these amounts on line 33a, 33e, 33i, 33m, or 33q, depending upon the type of income against which the item applies, for the appropriate period. Also include on line 33a, 33e, 33i, 33m, or 33q the de minimis extraordinary items that the partnership chooses to exclude from line 31a, 31b, 31c, 31d, or 31e, respectively. See *Extraordinary items*, earlier.

Enter on lines 33i, 33m, and 33q the specified types of ECTI if the partner would be entitled to use a preferential rate on the income or gain (see Regulations section 1.1446-3(a)(2)).

1. Line 33i—See section 1(h)(4) and the instructions for line 18, Schedule D (Form 1040), for more information regarding 28% rate gain.
2. Line 33m—See section 1(h)(6) and the instructions for line 19, Schedule D (Form 1040), for more information regarding unrecaptured section 1250 gain.
3. Line 33q—Adjusted net capital gain is net capital gain, as defined in section 1222(11), reduced (but not below zero) by the sum of (a) unrecaptured section 1250 gain and (b) 28% rate gain, plus qualified dividend income. See section 1(h)(3).

Lines 33b, 33f, 33j, 33n, and 33r

Enter the reduction amounts for state and local taxes under Regulations section 1.1446-6(c)(1)(iii). See *Reductions for State and Local Taxes* in the Instructions for Forms 8804, 8805, and 8813 for additional information. The netting rules under section 1(h) and Notice 97-59 must be considered in determining the category of income the reduction amounts offset.

Lines 33c, 33g, 33k, 33o, and 33s

Enter the reduction amounts resulting from certified partner-level items received from foreign partners using Form 8804-C. See *Certification of Deductions and Losses* in the Instructions for Forms 8804, 8805, and 8813 for additional information. The netting rules under section 1(h) and Notice 97-59 must be considered in determining the category of income the reduction amounts offset.

Line 34a—Blended Tax Rate for Foreign Corporate Partners in Fiscal Year Partnerships

Effective for fiscal tax years beginning before January 1, 2018, and ending after December 31, 2017, determine the installment payments of section 1446 tax on the ECTI allocable to foreign corporate partners under the annualized income installment method, in part, by multiplying the amount in each column of Part III, line 33d, by the blended tax rate as figured in the worksheet below. Complete the worksheet for each column of line 33d, and enter the amount in each column of line 34a.

1. Amount from Part III, line 33d, column (a), (b), (c), or (d)	____
2. Multiply the amount on line 1 by 35% (0.35)	____
3. Multiply the amount on line 1 by 21% (0.21)	____
4. Multiply line 2 by the number of days in the partnership's tax year before January 1, 2018	____
5. Multiply line 3 by the number of days in the partnership's tax year after December 31, 2017	____
6. Divide line 4 by the total number of days in the partnership's tax year	____
7. Divide line 5 by the total number of days in the partnership's tax year	____
8. Add lines 6 and 7. This is the section 1446 tax liability for foreign corporate partners for the fiscal tax year. Enter the amount in the appropriate column of line 34a	____

Part IV—Required Installments Under Part II and/or Part III

Line 38

Before completing line 38 in columns (b) through (d), complete lines 39 through 43 in each of the preceding columns. For example, complete lines 39 through 43 in column (a) before completing line 38 in column (b).

Line 40

Large partnerships with assets of $1 billion or more (determined as of the end of the preceding tax year) must increase the required installment of estimated tax otherwise due in July, August, or September of 2017 by 0.25% of the amount that otherwise would have been due for that installment. The amount of the next required installment would be decreased by an equal amount to reflect the increase in the previous installment.

Line 43—Required Installments

For each installment, enter the smaller of line 39 or line 42 on line 43. Also enter the result on line 11.

Paperwork Reduction Act Notice. Your use of this form is optional. It is provided to aid the partnership in determining its tax liability.

You aren't 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 this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we'd be happy to hear from you. You can send us comments by going to *IRS.gov/FormComments*. Or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send the tax form to this office. Instead, keep the form for your records.
