

Paperwork Reduction Act Notice

You are required by law to provide us - the Internal Revenue Service - with a return or statement for any tax for which you are liable. We need it to ensure that you are complying with the law and to allow us to figure and collect the right amount of tax. Our legal authority to require this information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations.

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.

If you do not file a return, do not provide the information we ask for, or if you provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

The time needed to complete and file each form varies depending on individual circumstances. The estimated average time for each of the following is provided in the instructions for each form:

- Record keeping
- Learning about the law or the form
- Preparing the form
- Copying, assembling, and sending the form to the IRS

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. To send us comments, go to irs.gov/formspubs. Click "More Information" and then "Give us feedback." Or you can send your comments to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send your return to this address. Instead, see the section, "Where to File," in the applicable return instruction booklet.

Generally, tax returns and return information are confidential, as required by Code section 6103.