



Office of the State Comptroller
PAYROLL BULLETIN

Subject Federal Tax Changes, Revised Federal Withholding Certificates (W-4) and Federal Tax Adjustment for 1990	Bulletin No. P-640
	Date January 2, 1990

Federal Tax

Federal Income Withholding Tax tables have changed effective January 1, 1990. The new tax tables reflect adjustments for inflation. Also, the value of a withholding allowance has been increased to \$39.42 weekly, \$78.85 biweekly and \$170.83 monthly. A copy of the new tax tables from Circular E, dated January 1990, is attached.

The Internal Revenue Service has revised Form W-4 for 1990 (see attached). It is important that the 1990 Form W-4 be used by all new employees and any current employees who wish to change their withholding for 1990. Using the 1989 or earlier issues of Form W-4 could result in incorrect withholding for some employees. Payroll Offices should have an ample supply of the 1990 W-4 on hand. To request a supply contact the IRS at the toll free number, 1-800-424-3676.

Federal Tax Adjustment

OSC did not have the 1990 Federal tax tables in place when the payrolls for Administration Period 19-Lag (checks dated January 3, 1990) were produced. This resulted in the incorrect withholding of Federal taxes. The difference will be calculated by OSC and adjusted automatically in Administration Period 20-Lag (checks dated January 17, 1990). The Federal tax amounts which will appear on the payroll registers will reflect the adjustment, although it will not be designated as such. The Federal tax will automatically return to normal in Administration Period 21-Lag (checks dated January 31, 1990).

Questions regarding this bulletin should be directed to the Payroll Planning Unit at (518) 486-3728.

Attachment

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
Wage limit:			
a. Maximum of taxable wages paid each employee by same employer in same calendar year.	Unlimited	\$50,400 for 1990; \$48,000 for 1989. (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.)	\$7,000
b. Individuals concurrently employed by two or more related corporations and paid through a common paymaster that is one of the corporations. Please see Employment Tax Regulations sections 31.3121(s)-1 and 31.3306(p)-1 for details.	Taxable	The related corporations are considered to be a single employer for the purposes of paying wages subject to social security and FUTA taxes. (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.)	
Workmen's compensation.	Exempt	Exempt	Exempt

Income Tax Withholding— Percentage Method

If you do not want to use the wage bracket tables to figure how much income tax to withhold, you can use a percentage computation based on the table below and the appropriate rate table. This method works for any number of withholding allowances the employee claims.

**Percentage Method Income Tax
Withholding Table**

Payroll Period	One withholding allowance
Weekly	\$39.42
Biweekly	78.85
Semimonthly	85.42
Monthly	170.83
Quarterly	512.50
Semiannually	1,025.00
Annually	2,050.00
Daily or miscellaneous (each day of the payroll period)	7.88

Use these steps to figure the income tax to withhold under the percentage method:

- Multiply one withholding allowance (see table above) by the number of allowances the employee claims.
- Subtract that amount from the employee's wages.
- Determine amount to withhold from appropriate table on pages 22 and 23.

Example.—An unmarried employee is paid \$450 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the percentage method, figure the income tax as follows:

(1) Total wage payment	\$450.00
(2) One allowance	\$39.42
(3) Allowances claimed on Form W-4	2
(4) Line 2 times line 3	78.84
(5) Amount subject to withholding (subtract line 4 from line 1)	\$371.16
(6) Tax to be withheld on \$371.16 from Table 1—single person, page 22	52.22
Total to be withheld	\$ 52.22

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

Annual Income Tax Withholding.—Figure the income tax to withhold on annual wages under the Percentage Method of Withholding for an annual payroll period. Then prorate the tax back to the payroll period.

Example.—A married person claims four withholding allowances. She is paid \$270 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$14,040. Subtract \$8,200 (the value of 4 withholding allowances) for a balance of \$5,840. Using the table for the annual payroll period gives tax of \$366.00 to be withheld. Divide the annual tax by 52. The weekly tax is \$7.04.

Income Tax Withholding— Wage Bracket Method

Note: If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described on this page. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 22 and 23.

Under the wage bracket method, find the proper table (on pages 24 through 43) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see the following section.

Adjusting Wage Bracket Withholding for Employees Claiming More Than 10 Withholding Allowances.

Note: The percentage method of figuring withholding adapts to any number of allowances.

The wage bracket tables are for up to 10 allowances. More than that will often occur. This is because of the special withholding allowance, additional allowances for deductions and credits, and the system itself. Usually, it is worthwhile for employees to claim all the withholding allowances to which they are entitled.

To adapt the tables to employees with more than 10 allowances:

(a) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in the *Percentage Method Income Tax Withholding Table* on this page.)

(b) Subtract the result from the employee's wages.

(c) On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances. You can also use any other method described in this guide or in Pub. 493. You can get Pub. 493 at most IRS offices.

Alternative Methods of Income Tax Withholding

The Internal Revenue Code allows employers to use different methods for figuring income tax withholding.

Pub. 493 gives—

(a) Alternative formula tables for percentage method withholding (for automated payroll systems).

(b) Wage bracket percentage method withholding tables (for automated payroll systems).

(c) Combined income tax and social security tax withholding tables.

Some other methods are explained below. Use the method that best suits your payroll system.

Annualized Wages.—Multiply wages for a payroll period by the number of payroll periods in the calendar year. Figure the amount of withholding required on the total wages for the whole year. Then divide that amount by the number of payroll periods. The result will be the amount of withholding for the payroll period.

Average Estimated Wages.—You may withhold the tax for a payroll period based on estimated average wages, with necessary adjustments, for any quarter. For details, please see Regulations section 31.3402(h)(1)-1.

Cumulative Wages.—An employee may ask you, in writing, to withhold tax on cumulative wages. If so, and you have paid the employee for the same kind of payroll period (weekly, biweekly, etc.) since the beginning of the year, you may figure the tax as follows:

Tables for Percentage Method of Withholding
(For Wages Paid After December 1989)

TABLE 1—If the Payroll Period With Respect to an Employee is Weekly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$23		0		Not over \$65		0	
Over—	But not over —		of excess over—	Over—	But not over—		of excess over—
\$23	—\$397	15%	—\$23	\$65	—\$689	15%	—\$65
\$397	—\$928	\$56.10 plus 28%	—\$397	\$689	—\$1,573	\$93.60 plus 28%	—\$689
\$928	—\$2,121	\$204.78 plus 33%	—\$928	\$1,573	—\$3,858	\$341.12 plus 33%	—\$1,573
\$2,121		\$598.47 plus 28%	—\$2,121	\$3,858		\$1,095.17 plus 28%	—\$3,858

TABLE 2—If the Payroll Period With Respect to an Employee is Biweekly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$46		0		Not over \$131		0	
Over—	But not over —		of excess over—	Over—	But not over—		of excess over—
\$46	—\$794	15%	—\$46	\$131	—\$1,379	15%	—\$131
\$794	—\$1,856	\$112.20 plus 28%	—\$794	\$1,379	—\$3,146	\$187.20 plus 28%	—\$1,379
\$1,856	—\$4,242	\$409.56 plus 33%	—\$1,856	\$3,146	—\$7,716	\$681.96 plus 33%	—\$3,146
\$4,242		\$1,196.94 plus 28%	—\$4,242	\$7,716		\$2,190.06 plus 28%	—\$7,716

TABLE 3—If the Payroll Period With Respect to an Employee is Semimonthly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$50		0		Not over \$142		0	
Over—	But not over —		of excess over—	Over—	But not over—		of excess over—
\$50	—\$860	15%	—\$50	\$142	—\$1,494	15%	—\$142
\$860	—\$2,010	\$121.50 plus 28%	—\$860	\$1,494	—\$3,408	\$202.80 plus 28%	—\$1,494
\$2,010	—\$4,596	\$443.50 plus 33%	—\$2,010	\$3,408	—\$8,359	\$738.72 plus 33%	—\$3,408
\$4,596		\$1,296.88 plus 28%	—\$4,596	\$8,359		\$2,372.55 plus 28%	—\$8,359

TABLE 4—If the Payroll Period With Respect to an Employee is Monthly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$100		0		Not over \$283		0	
Over—	But not over —		of excess over—	Over—	But not over—		of excess over—
\$100	—\$1,721	15%	—\$100	\$283	—\$2,988	15%	—\$283
\$1,721	—\$4,021	\$243.15 plus 28%	—\$1,721	\$2,988	—\$6,817	\$405.75 plus 28%	—\$2,988
\$4,021	—\$9,192	\$887.15 plus 33%	—\$4,021	\$6,817	—\$16,718	\$1,477.87 plus 33%	—\$6,817
\$9,192		\$2,593.58 plus 28%	—\$9,192	\$16,718		\$4,745.20 plus 28%	—\$16,718

TABLE 5—If the Payroll Period With Respect to an Employee is Quarterly**(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$300		0	
Over—	But not over—	of excess over—	
\$300	—\$5,163	15%	—\$300
\$5,163	—\$12,063	\$729.45 plus 28%	—\$5,163
\$12,063	—\$27,575	\$2,661.45 plus 33%	—\$12,063
\$27,575		\$7,780.41 plus 28%	—\$27,575

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$850		0	
Over—	But not over—	of excess over—	
\$850	—\$8,963	15%	—\$850
\$8,963	—\$20,450	\$1,216.95 plus 28%	—\$8,963
\$20,450	—\$50,153	\$4,433.31 plus 33%	—\$20,450
\$50,153		\$14,235.30 plus 28%	—\$50,153

TABLE 6—If the Payroll Period With Respect to an Employee is Semiannual**(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$600		0	
Over—	But not over—	of excess over—	
\$600	—\$10,325	15%	—\$600
\$10,325	—\$24,125	\$1,458.75 plus 28%	—\$10,325
\$24,125	—\$55,150	\$5,322.75 plus 33%	—\$24,125
\$55,150		\$15,561.00 plus 28%	—\$55,150

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$1,700		0	
Over—	But not over—	of excess over—	
\$1,700	—\$17,925	15%	—\$1,700
\$17,925	—\$40,900	\$2,433.75 plus 28%	—\$17,925
\$40,900	—\$100,305	\$8,866.75 plus 33%	—\$40,900
\$100,305		\$28,470.40 plus 28%	—\$100,305

TABLE 7—If the Payroll Period With Respect to an Employee is Annual**(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$1,200		0	
Over—	But not over—	of excess over—	
\$1,200	—\$20,650	15%	—\$1,200
\$20,650	—\$48,250	\$2,917.50 plus 28%	—\$20,650
\$48,250	—\$110,300	\$10,645.50 plus 33%	—\$48,250
\$110,300		\$31,122.00 plus 28%	—\$110,300

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$3,400		0	
Over—	But not over—	of excess over—	
\$3,400	—\$35,850	15%	—\$3,400
\$35,850	—\$81,800	\$4,867.50 plus 28%	—\$35,850
\$81,800	—\$200,610	\$17,733.50 plus 33%	—\$81,800
\$200,610		\$56,940.80 plus 28%	—\$200,610

TABLE 8—If the Payroll Period With Respect to an Employee is a Daily Payroll Period or a Miscellaneous Payroll Period**(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to be withheld per day shall be:	
Not over \$4.60		0	
Over—	But not over—	of excess over—	
\$4.60	—\$79.40	15%	—\$4.60
\$79.40	—\$185.60	\$11.22 plus 28%	—\$79.40
\$185.60	—\$424.20	\$40.96 plus 33%	—\$185.60
\$424.20		\$119.70 plus 28%	—\$424.20

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to be withheld per day shall be:	
Not over \$13.10		0	
Over—	But not over—	of excess over—	
\$13.10	—\$137.90	15%	—\$13.10
\$137.90	—\$314.60	\$18.72 plus 28%	—\$137.90
\$314.60	—\$771.60	\$68.20 plus 33%	—\$314.60
\$771.60		\$219.01 plus 28%	—\$771.60

1990 Form W-4



Department of the Treasury
Internal Revenue Service

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 6 of the certificate below to see if you can claim exempt status. *If exempt, complete line 6; but do not complete lines 4 and 5.* No Federal income tax will be withheld from your pay. This exemption expires February 15, 1991.

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are

entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year.

Two-Earner/Two-Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form

W-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Advance Earned Income Credit. If you are eligible for this credit, you can receive it added to your paycheck throughout the year. For details, obtain Form W-5 from your employer.

Check Your Withholding. After your W-4 takes effect, you can use Publication 919, *Is My Withholding Correct for 1990?*, to see how the dollar amount you are having withheld compares to your estimated total annual tax. Call 1-800-424-3676 (in Hawaii and Alaska, check your local telephone directory) to order this publication. Check your local telephone directory for the IRS assistance number if you need further help.

Personal Allowances Worksheet

- A Enter "1" for yourself if no one else can claim you as a dependent **A** _____
- B Enter "1" if: { 1. You are single and have only one job; or
2. You are married, have only one job, and your spouse does not work; or
3. Your wages from a second job or your spouse's wages (or the total of both) are \$2,500 or less. } **B** _____
- C Enter "1" for your spouse. But, you may choose to enter "0" if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) **C** _____
- D Enter number of dependents (other than your spouse or yourself) whom you will claim on your tax return **D** _____
- E Enter "1" if you will file as a head of household on your tax return (see conditions under "Head of Household," above) **E** _____
- F Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit **F** _____
- G Add lines A through F and enter total here **G** _____

For accuracy, do all worksheets that apply.

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, turn to the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job and your combined earnings from all jobs exceed \$25,000 OR if you are married and have a working spouse or more than one job, and the combined earnings from all jobs exceed \$44,000, then turn to the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If neither of the above situations applies to you, stop here and enter the number from line G on line 4 of Form W-4 below.

----- Cut here and give the certificate to your employer. Keep the top portion for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2>Employee's Withholding Allowance Certificate</h2> <p>► For Privacy Act and Paperwork Reduction Act Notice, see reverse.</p>	OMB No. 1545-0010 <h1 style="font-size: 2em;">1990</h1>
1 Type or print your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____ City or town, state, and ZIP code _____		3 Marital status { <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.
4 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply) 4 _____		5 Additional amount, if any, you want deducted from each pay 5 \$ _____
6 I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption: • Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND • This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND • This year if my income exceeds \$500 and includes nonwage income, another person cannot claim me as a dependent.		[Shaded Box]
If you meet all of the above conditions, enter the year effective and "EXEMPT" here ► 6 19		
7 Are you a full-time student? (Note: Full-time students are not automatically exempt.)		7 <input type="checkbox"/> Yes <input type="checkbox"/> No
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.		
Employee's signature ► _____		Date ► _____, 19____
8 Employer's name and address (Employer: Complete 8 and 10 only if sending to IRS)		9 Office code (optional) _____ 10 Employer identification number _____

Deductions and Adjustments Worksheet

Note: Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1990 tax return.

- 1 Enter an estimate of your 1990 itemized deductions. These include: qualifying home mortgage interest, 10% of personal interest, charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions (most miscellaneous deductions are now deductible only in excess of 2% of your income) 1 \$ _____
- 2 Enter: $\left\{ \begin{array}{l} \$5,450 \text{ if married filing jointly or qualifying widow(er)} \\ \$4,750 \text{ if head of household} \\ \$3,250 \text{ if single} \\ \$2,725 \text{ if married filing separately} \end{array} \right\}$ 2 \$ _____
- 3 Subtract line 2 from line 1. If line 2 is greater than line 1, enter zero. 3 \$ _____
- 4 Enter an estimate of your 1990 adjustments to income. These include alimony paid and deductible IRA contributions. 4 \$ _____
- 5 Add lines 3 and 4 and enter the total. 5 \$ _____
- 6 Enter an estimate of your 1990 nonwage income (such as dividends or interest income). 6 \$ _____
- 7 Subtract line 6 from line 5. Enter the result, but not less than zero. 7 \$ _____
- 8 Divide the amount on line 7 by \$2,000 and enter the result here. Drop any fraction. 8 _____
- 9 Enter the number from Personal Allowances Worksheet, line G, on page 1. 9 _____
- 10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter the total on line 1, below. Otherwise, stop here and enter this total on Form W-4, line 4 on page 1. 10 _____

Two-Earner/Two-Job Worksheet

Note: Use this worksheet only if the instructions at line G on page 1 direct you here.

- 1 Enter the number from line G on page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet). 1 _____
- 2 Find the number in Table 1 below that applies to the **LOWEST** paying job and enter it here. 2 _____
- 3 If line 1 is **GREATER THAN OR EQUAL TO** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "0") and on Form W-4, line 4, on page 1. **DO NOT** use the rest of this worksheet. 3 _____

Note: If line 1 is **LESS THAN** line 2, enter "0" on Form W-4, line 4, on page 1. Complete lines 4-9 to calculate the additional dollar withholding necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet. 4 _____
- 5 Enter the number from line 1 of this worksheet. 5 _____
- 6 Subtract line 5 from line 4. 6 _____
- 7 Find the amount in Table 2 below that applies to the **HIGHEST** paying job and enter it here. 7 \$ _____
- 8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding amount needed. 8 \$ _____
- 9 Divide line 8 by the number of pay periods each year. (For example, divide by 26 if you are paid every other week.) Enter the result here and on Form W-4, line 5, page 1. This is the additional amount to be withheld from each paycheck. 9 \$ _____

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
0 - \$4,000	0	0 - \$4,000	0
4,001 - 8,000	1	4,001 - 8,000	1
8,001 - 19,000	2	8,001 - 14,000	2
19,001 - 23,000	3	14,001 - 16,000	3
23,001 - 25,000	4	16,001 - 21,000	4
25,001 - 27,000	5	21,001 and over	5
27,001 - 29,000	6		
29,001 - 35,000	7		
35,001 - 41,000	8		
41,001 - 46,000	9		
46,001 and over	10		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
0 - \$44,000	\$310	0 - \$25,000	\$310
44,001 - 90,000	570	25,001 - 52,000	570
90,001 and over	680	52,001 and over	680

Privacy Act and Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We may give the information to the Department of Justice for civil or criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws. You are required to give this information to your employer.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping** 46 min., **Learning about the law or the form** 10 min., **Preparing the form** 70 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, DC 20224, Attn: IRS Reports Clearance Officer, T:FP; or the **Office of Management and Budget**, Paperwork Reduction Project (1545-0010), Washington, DC 20503.