

**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**

(WORKSHEET)

(and on Investment Income for Private Foundations)

2004

Department of the Treasury
Internal Revenue Service

(Keep for your records. *Do not* send to the Internal Revenue Service.)

1	Unrelated business taxable income expected in the tax year	1		
2	Tax on the amount on line 1. (See instructions for tax computation.)	2		
3	Alternative minimum tax (see instructions)	3		
4	Total (Add lines 2 and 3.)	4		
5	Estimated tax credits (see instructions)	5		
6	Balance (Subtract line 5 from line 4.)	6		
7	Other taxes (see instructions).	7		
8	Total (Add lines 6 and 7.)	8		
9	Credit for Federal tax paid on fuels (see instructions)	9		
10a	Subtract line 9 from line 8. Note: <i>If less than \$500, the organization is not required to make estimated tax payments.</i> (Private foundations, see instructions.)	10a		
10b	Enter the tax shown on the 2003 return (see instructions). (Caution: <i>If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c</i>)	10b		
10c	2004 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c.	10c		

		(a)	(b)	(c)	(d)
11	Installment due dates (see instructions)	11			
12	Required installments. Enter 25% of line 10c in columns (a) through (d) unless the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization" (see instructions)	12			
13	2003 Overpayment (see instructions).	13			
14	Payment due. (Subtract line 13 from line 12.)	14			

Schedule A Required Installments Using the Annualized Income Installment Method and/or the Adjusted Seasonal Installment Method Under Section 6655(e).

Note: See the Schedule A Instructions. An organization having income that is expected to vary during the year may want to complete Schedule A to determine whether it may be able to lower the amount of one or more required installments.

Complete each column of this schedule in its entirety before going to the next column.

Part I—Annualized Income Installment Method		(a)	(b)	(c)	(d)
		First ____ months	First ____ months	First ____ months	First ____ months
1	Annualization period (see instructions)	1			
2	Enter taxable income for each annualization period (see instructions)	2			
3	Annualization amounts (see instructions)	3			
4	Annualized taxable income. Multiply line 2 by line 3.	4			
5	Figure the tax on the amount in each column on line 4 in the same manner as you figured line 2, Form 990-W.	5			
6	Enter alternative minimum tax and other taxes for each annualization period (see instructions)	6			
7	Total tax. Add lines 5 and 6.	7			
8	For each period, enter the same type of credits as allowed on Form 990-W, lines 5 and 9 (see instructions)	8			
9	Total tax after credits. Subtract line 8 from line 7. If less than zero, enter -0-.	9			
10	Applicable percentage.	10	25%	50%	75%
11	Multiply line 9 by line 10.	11			
12	Total of all preceding columns of line 40 (see instructions)	12			
13	Annualized income installments. Subtract line 12 from line 11. If zero or less, enter -0-.	13			

Part II—Adjusted Seasonal Installment Method (Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See the Schedule A, Part II Instructions for more information.)

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
14	Enter taxable income for the following periods:				
a	Tax year beginning in 2001	14a			
b	Tax year beginning in 2002	14b			
c	Tax year beginning in 2003	14c			
15	Enter taxable income for each period for the tax year beginning in 2004.	15			
16	Enter taxable income for the following periods:		First 4* months	First 6 months	First 9 months
a	Tax year beginning in 2001	16a			Entire year
b	Tax year beginning in 2002	16b			
c	Tax year beginning in 2003	16c			
17	Divide the amount in each column on line 14a by the amount in column (d) on line 16a.	17			
18	Divide the amount in each column on line 14b by the amount in column (d) on line 16b.	18			
19	Divide the amount in each column on line 14c by the amount in column (d) on line 16c.	19			

*First 5 months for private foundations.

		(a)	(b)	(c)	(d)
		First 4 months	First 6 months	First 9 months	Entire year
20	Add lines 17 through 19.	20			
21	Divide line 20 by 3.	21			
22	Divide line 15 by line 21.	22			
23	Figure the tax on the amount on line 22 in the same manner as figured on line 2, Form 990-W.	23			
24	Divide the amount in columns (a) through (c) on line 16a by the amount in column (d) on line 16a.	24			[Hatched Area]
25	Divide the amount in columns (a) through (c) on line 16b by the amount in column (d) on line 16b.	25			
26	Divide the amount in columns (a) through (c) on line 16c by the amount in column (d) on line 16c.	26			
27	Add lines 24 through 26.	27			
28	Divide line 27 by 3.	28			
29	Multiply columns (a) through (c) of line 23 by columns (a) through (c) of line 28. In column (d), enter the amount from line 23, column (d).	29			
30	Enter any alternative minimum tax and other taxes for each payment period (see instructions)	30			
31	Total tax. Add lines 29 and 30.	31			
32	For each period, enter the same type of credits as allowed on Form 990-W, lines 5 and 9 (see instructions)	32			
33	Total tax after credits. Subtract line 32 from line 31. If zero or less, enter -0-.	33			
34	Total of all preceding columns of line 40 (see instructions)	34			
35	Adjusted seasonal installments. Subtract line 34 from line 33. If zero or less, enter -0-.	35			

Part III—Required Installments

		(a)	(b)	(c)	(d)
		1st installment	2nd installment	3rd installment	4th installment
36	If only one of the above parts was completed, enter the amounts in each column from line 13 or line 35. (If both parts were completed, enter the smaller of the amounts in each column from line 13 or line 35.)	36			
37	Divide line 10c, page 1 of Form 990-W, by 4 and enter the result in each column. (Note: "Large organization," see instructions on page 5 for the amount to enter.)	37			
38	Subtract line 40 of the preceding column from line 39 of the preceding column and enter here.	38			
39	Add lines 37 and 38.	39			
40	Required installments. Enter the smaller of line 36 or line 39 here and on Form 990-W, line 12, page 1.	40			

General Instructions

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

Who Must Make Estimated Tax Payments

Tax-exempt corporations, tax-exempt trusts, and domestic private foundations must make estimated tax payments if the total expected tax for the tax year (line 10a) is \$500 or more. Use Form 990-W to figure the organization's estimated tax liability for 2004.

When To Make Estimated Tax Payments

For a calendar or fiscal year organization (except a private foundation), the payments are due by the 15th day of the 4th, 6th, 9th, and 12th months of the tax year. For a private foundation, the payments are due by the 15th day of the 5th, 6th, 9th, and 12th months of the tax year. If any date falls on a Saturday, Sunday, or legal holiday, the payment is due on the next business day.

Note: For 2004 only, Public Law 107-16 changed the amount due on September 15 to 80% of the total amount due in September with the remaining 20% due October 1, 2004.

Underpayment of Estimated Tax

An organization that does not pay the estimated tax when due may be charged an underpayment penalty for the period of underpayment (section 6655), at a rate determined under section 6621(a)(2).

Overpayment of Estimated Tax

A corporation that has overpaid its estimated tax may apply for a "quick refund" if the overpayment is at least 10% of its expected income tax liability for the year and is at least \$500. To apply, file **Form 4466**, Corporation Application for Quick Refund of Overpayment of Estimated Tax, after the end of the tax year and before the corporation files its income tax return. Form 4466 may not be filed after the 15th day of the 3rd month after the end of the tax year.

Depository Method of Tax Payment

See **Electronic deposit requirement** below to determine if your organization must electronically deposit all depository taxes, including the unrelated business income tax and estimated tax payments. Also, see this section if your organization wants to participate voluntarily. If your organization is not required to electronically deposit taxes or does not wish to voluntarily participate, see **Form 8109**, Federal Tax Deposit Coupon Book.

Electronic deposit requirement. The organization must make electronic deposits of all depository taxes (such as employment tax, excise tax, and unrelated business income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2004 if:

- The total deposits of such taxes in 2002 were more than \$200,000 or
- The organization was required to use EFTPS in 2003.

If the organization is required to use EFTPS and fails to do so, it may be subject to a 10% penalty. If the organization is not required to use EFTPS, it may voluntarily participate. To enroll in or get more information about EFTPS, call 1-800-945-8400 or 1-800-555-4477. To enroll on-line, visit www.eftps.gov.

Depositing on time. For deposits made by EFTPS to be on time, the organization must initiate the transaction at least 1 business day before the date the deposit is due.

Form 8109, Federal Tax Deposit Coupon. If the organization does not use EFTPS, deposit unrelated business income tax payments and estimated tax payments with Form 8109. If you do not have a preprinted Form 8109, use Form 8109-B to make deposits. You can get the form **only** by calling 1-800-829-4933. Be sure to have your employer identification number (EIN) ready when you call.

Do not send deposits directly to an IRS office; otherwise, the organization may have to pay a penalty. Mail or deliver the completed Form 8109 with the payment to an authorized depository, i.e., a commercial bank or other financial institution authorized to accept Federal tax deposits.

Make checks or money orders payable to the depository. To help ensure proper crediting, write the organization's employer identification number, the tax period to which the deposit applies, and Form 990-T (or 990-PF) on the check or money order. Darken the 990-T (or 990-PF) box on the coupon. Records of these deposits will be sent to the IRS.

For more information on deposits, see the instructions in the coupon booklet (Form 8109) and **Pub. 583**, Starting a Business and Keeping Records.

Refiguring Estimated Tax

If, after the organization figures and deposits estimated tax, it finds that its 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 organization 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 deposit, or a mistake.

Specific Instructions

Private foundations. Private foundations required to make estimated tax payments for both the excise tax based on investment income and unrelated business income tax must use two Forms 8109 to deposit the taxes and should also use two Forms 990-W to figure the estimated taxes. Private foundations figuring estimated tax for the excise tax based on investment income should skip lines 1 through 9. See General Instruction O of **Form 990-PF**, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, for information on figuring the excise tax based on investment income.

All organizations. See **Form 990-T**, Exempt Organization Business Income Tax Return, and its instructions for information on figuring unrelated business income, deductions, and credits for purposes of completing Form 990-W.

Proxy tax. For purposes of Form 990-W, the estimated tax **does not** include the proxy tax imposed by section 6033(e).

Line 2—Corporations

A corporation figures its tax on the amount on line 1, Form 990-W, using the **2004 Tax Computation for Corporations** on page 5 (members of a controlled group should see the instructions below).

Members of a controlled group. Enter on line 2 of the **2004 Tax Computation for Corporations Worksheet**, the smaller of the amount on line 1 or their share of the \$50,000 amount. Enter on line 4 the smaller of the amount on line 3 or their share of the \$25,000 amount. Enter on line 6 the smaller of the amount on line 5 or their share of the \$9,925,000 amount.

If no apportionment plan is adopted, the members of the controlled group must divide the amount in each taxable income bracket equally among themselves. For example, controlled group AB consists of corporation A and corporation B. They do not elect an apportionment plan. Therefore, both corporation A and corporation B are entitled to \$25,000 (one-half of \$50,000) in the \$50,000 taxable income bracket, \$12,500 (one-half of \$25,000) in the \$25,000 taxable income bracket, and \$4,962,500 (one-half of \$9,925,000) in the \$9,925,000 taxable income bracket.

Members of a controlled group may elect an unequal apportionment plan and divide the amounts in each taxable income bracket in any way they want. They need not divide each taxable income bracket in the same way. For example, if controlled group AB above elects an unequal apportionment plan, any member of the controlled group may be entitled to all, some, or none of the \$50,000 amount in the first taxable income bracket, as long as the total for all members of the controlled group is not more than \$50,000. Similarly, any member may be entitled to all, some, or none of the \$25,000 amount in the second taxable income bracket, and the \$9,925,000 amount in the third taxable income bracket, as long as the total for all members of the controlled group is not more than the bracket amount.

Members of a controlled group are treated as one corporation to figure the additional 5% tax that must be paid by corporations with taxable income in excess of \$100,000 and the additional 3% tax that must be paid by corporations with taxable income in excess of \$15 million. If an additional tax applies, each member of the controlled group will pay that tax based on the part of the amount that is used in each taxable income bracket to reduce that member's tax. See section 1561(a). Each member must enter its share of the additional 5% tax on line 12 of the **2004 Tax Computation for Corporations**, and its share of the 3% tax on line 13.

2004 Tax Computation for Corporations

1. Enter taxable income (line 1, Form 990-W)	1	
2. Enter the smaller of line 1 or \$50,000 (members of a controlled group, see instructions)	2	
3. Subtract line 2 from line 1	3	
4. Enter the smaller of line 3 or \$25,000 (members of a controlled group, see instructions)	4	
5. Subtract line 4 from line 3	5	
6. Enter the smaller of line 5 or \$9,925,000 (members of a controlled group, see instructions)	6	
7. Subtract line 6 from line 5	7	
8. Enter 15% (.15) of line 2	8	
9. Enter 25% (.25) of line 4	9	
10. Enter 34% (.34) of line 6	10	
11. Enter 35% (.35) of line 7	11	
12. If line 1 is greater than \$100,000, enter the smaller of 5% (.05) of the excess over \$100,000 or \$11,750 (members of a controlled group, see instructions)	12	
13. If line 1 is greater than \$15 million, enter the smaller of 3% (.03) of the excess over \$15 million or \$100,000 (members of a controlled group, see instructions)	13	
14. Total of lines 8 through 13. Enter this amount on line 2, page 1, Form 990-W	14	

Line 2—Trusts

Trusts exempt under section 501(a) and employees' trusts that qualify under section 401(a) are taxed at trust rates. A trust figures the tax on the amount on line 1 using the **2004 Tax Rate Schedule for Trusts** (below). If you expect a net long-term capital gain and a net capital gain, you may use the 2004 Tax Computation Using Maximum Capital Gains Rates found in Form 1041-ES.

**2004 Tax Rate Schedule for Trusts
(Section 1(e) of the Internal Revenue Code)**

If the amount on line 1, page 1 is:

Over—	But not over—	Enter on line 2, page 1:	Of the amount over—
\$0	\$1,950	15%	\$0.00
1,950	4,600	\$292.50 + 25%	1,950
4,600	7,000	955.00 + 28%	4,600
7,000	9,550	1,627.00 + 33%	7,000
9,550	-----	2,468.50 + 35%	9,550

Line 3

Alternative minimum tax (AMT) is generally the excess of tentative minimum tax over regular tax. Corporations, see **Form 4626, Alternative Minimum Tax—Corporations**, for details. Trusts, see Schedule I of **Form 1041, U.S. Income Tax Return for Estates and Trusts**.

Line 5

The estimated tax credits include the sum of any credits allowable against unrelated business income tax (except the credits reported on line 9). See Form 990-T and its instructions for information on the credits that may be taken.

Line 7

Other taxes include the sum of any recaptured tax credits. See Form 990-T and its instructions for information on recapture of tax credits that must be included on this line.

Line 9

Complete **Form 4136, Credit for Federal Tax Paid on Fuels**, if the organization qualifies to take this credit. Also include on line 9 any credit the organization is claiming under section 4682(g) for taxes paid on chemicals used as propellants in metered-dose inhalers.

Line 10a

Subtract line 9 from line 8. Private foundations figure the estimated tax by multiplying their estimated net investment income by the tax rate (1% or 2%, whichever applies). Taxable private foundations and nonexempt charitable trusts treated as private foundations, see General Instruction O and Part VI of the Instructions for Form 990-PF, for help in figuring the estimated tax. Enter that amount on line 10a. See Part VI of Form 990-PF.

Note: If less than \$500, the organization is not required to make estimated tax payments.

Line 10b

Figure the organization's 2003 tax the same way you figured line 10a of this worksheet, using the taxes and credits from your 2003 tax return. If you did not file a return showing a liability for at least some amount of tax for the 2003 tax year, or if your 2003 tax year was less than 12 months, do not complete this line. Instead, enter the amount from line 10a on line 10c. "Large organizations" see the instructions for line 12 below.

Line 11

Calendar year taxpayers. Enter 4-15-2004 (5-17-2004 for private foundations), 6-15-2004, 9-15-2004, and 12-15-2004, respectively, in columns (a) through (d).

Fiscal year taxpayers. Enter the 15th day of the 4th (5th for private foundations), 6th, 9th, and 12th months of your tax year in columns (a) through (d). If any date falls on a Saturday, Sunday, or legal holiday, substitute the next business day.

Line 12

Annualized income installment method and/or adjusted seasonal installment method. If the organization's income 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 shop operated by a museum, which because of its location in an area frequented by tourists receives most of its income during the summer 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 Schedule A on pages 2 and 3. If you use Schedule A for any payment date, you must use it for **all** payment due dates. To arrive at the amount of each required installment, Schedule A selects the smallest of: (a) the annualized income installment (if applicable), (b) the adjusted seasonal installment (if applicable), or (c) the regular installment under section 6655(d)(1) (increased by any reduction recapture under section 6655(e)(1)(B)).

Large organization. A "large organization" is any tax-exempt corporation or other organization subject to the tax on unrelated business income or any private foundation subject to the section 4940 tax that had, or whose predecessor had, taxable income (net investment income for purposes of the section 4940 tax) of \$1 million or more for any of the 3 tax years immediately preceding the 2004 tax year. For this purpose, taxable income is modified to exclude net operating loss and capital loss carrybacks or carryovers. Members of a controlled group, as defined in section 1563, must divide the \$1 million amount among themselves in accordance with rules similar to those in section 1561. For more details, see sections 6655(g)(2) and (3).

If Schedule A is not used, use the following instructions to figure the amounts to enter on line 12. (If you are using Schedule A, these instructions apply to line 37 of Schedule A.)

- If line 10a is smaller than line 10b: Enter 25% (.25) of line 10a in columns (a) through (d) of line 12.
- If line 10b is smaller than line 10a: In column (a) of line 12, enter 25% (.25) of line 10b. In column (b), determine the amount to enter by: (i) subtracting line 10b from line 10a, (ii) adding the result to the amount on line 10a, and (iii) multiplying the total by 25% (.25). In columns (c) and (d), enter 25% (.25) of line 10a.

Line 13

Enter any 2003 overpayment that the organization chose to credit against its 2004 tax. The overpayment is credited against unpaid required installments in the order in which the installments are required to be paid.

Line 14

See **Depository Method of Tax Payment** on page 4 to determine the method for making the line 14 payments.

Schedule A

If you are using only the annualized income installment method (Part I), complete Parts I and III of Schedule A. If you are using only the adjusted seasonal installment method (Part II), complete Parts II and III. If you are using both methods, complete all three parts. Enter in each column on line 12 of page 1, Form 990-W, the amounts from the corresponding column of line 40 of Schedule A.

Caution: Do not figure any required installment until after the end of the month preceding the due date for that installment.

For each part that applies to you, complete each column in its entirety before going to the next column. For example, if Parts I and III are required, complete column (a), lines 1 through 13, and lines 36 through 40, before starting column (b).

Part I—Annualized Income Installment Method

Line 1

Enter on line 1, in columns (a) through (d), respectively, the annualization period that the organization is using, based on the options described below. You may elect option 1 separately for each installment.

	1st Installment	2nd Installment	3rd Installment	4th Installment
Standard Option	2	3	6	9
Option 1	2	4	7	10

Line 2

If an organization has amounts includible in income under section 936(h) (Puerto Rico and possessions tax credits) or section 951(a) (controlled foreign corporation income), special rules apply.

Organizations must take income (and allocable credits) under section 936(h) or 951(a) into account as the income is earned. The amounts are figured in a manner similar to the way partnership income inclusions (and allocable credits) are taken into account to figure a partner's annualized income installments as provided in Regulations section 1.6654-2(d)(2).

Safe harbor election. Organizations may be able to make a prior year safe harbor election. Under the election, an eligible organization is treated as having received ratably during the tax year, items of income under sections 936(h) and 951(a) (and allocable credits) equal to a specified percentage of the amounts shown on the organization's return for the first preceding tax year (the second preceding tax year for the first and second required installments).

For more information, see section 6655(e)(4) and Rev. Proc. 95-23, 1995-1 C.B. 693.

Line 3

Enter on line 3, in columns (a) through (d), respectively, the annualization amounts for the option used for line 1.

	1st Installment	2nd Installment	3rd Installment	4th Installment
Standard Option	6	4	2	1.33333
Option 1	6	3	1.71429	1.2

Line 6

For the same taxes used to figure lines 3 and 7 of Form 990-W, figure the amounts for the months shown on line 1.

Tax-exempt corporations that are not exempt from the alternative minimum tax figure the tax by first computing alternative minimum taxable income under section 55, based on the corporation's income and deductions for the annualization period entered in each column in line 1. Then multiply the alternative minimum taxable income by the annualization amounts (line 3) used to figure annualized taxable income. Subtract the exemption amount under section 55(d)(2).

Line 8

Enter the credits to which the organization is entitled for the months shown in each column on line 1.

Line 12

In column (b), enter the amount from line 40, column (a), Part III, page 3. In column (c), enter the sum of the amounts in line 40,

columns (a) and (b). In column (d), enter the sum of the amounts in line 40, columns (a), (b), and (c).

Part II—Adjusted Seasonal Installment Method

The adjusted seasonal installment method is used by organizations that normally receive their taxable income on a seasonal basis. Therefore, Part II is only used by organizations whose "base period percentage" for any 6 consecutive months equals or exceeds 70% (.70). Figure the base period percentage using the 6-month period in which the organization normally receives the largest part of its taxable income. Divide the taxable income for the corresponding 6-month period in each of the 3 preceding tax years by the taxable income for each of these years. The following example explains the computation.

Example. A tax-exempt organization that has a calendar year as its tax year receives the largest part of its unrelated business taxable income during the 6-month period from May through October. To figure its base period percentage for the period May through October 2004, the organization must figure its taxable income for the period May through October in each of the years 2001, 2002, and 2003. The taxable income for each May-through-October period is then divided by the total taxable income for the tax year in which the period is included, resulting in the following: 69% for May through October 2001; 74% for May through October 2002; and 67% for May through October 2003. The average of 69%, 74%, and 67% is 70%. Therefore, the base period percentage for May through October 2004 is 70% and the organization qualifies for the adjusted seasonal installment method.

Line 30

For the same taxes used to figure lines 3 and 7 of Form 990-W, figure the amounts for the months shown in the column headings above line 14.

Tax-exempt corporations that are not exempt from the alternative minimum tax figure the tax by first computing alternative minimum taxable income under section 55, based on the organization's income and deductions during the months shown in the column headings above line 14 of Part II. Divide the alternative minimum taxable income by the amounts shown on line 21. Subtract the exemption amount under section 55(d)(2). For columns (a) through (c) only, multiply the alternative minimum tax by the amounts shown on line 28.

Line 32

Enter the credits to which you are entitled because of events that occurred during the months shown in the column headings above line 14 of Part II.

Line 34

In column (b), enter the amount from line 40, column (a), Part III, page 3. In column (c), enter the sum of the amounts in line 40, columns (a) and (b). In column (d), enter the sum of the amounts in line 40, columns (a), (b), and (c).

Paperwork Reduction Act Notice. This form is optional. It is provided only to help you determine your estimated tax liability.

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 this form will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing the form
Form 990-W	10 hr., 2 min.	1 hr., 40 min.	1 hr., 55 min.
Form 990-W, Sch. A (Pt. I)	11 hr., 14 min.	42 min.	54 min.
Form 990-W, Sch. A (Pt. II)	23 hr., 26 min.	12 min.	35 min.
Form 990-W, Sch. A (Pt. III)	4 hr., 32 min.	- - -	4 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 Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, keep the form for your records.

