Please remember to sign form after printing.

Print Clear Form

Retirement Account Transfer/Rollover Form

Use this form to transfer or rollover eligible retirement assets to an Invesco Traditional, Roth, SEP, SIMPLE, or SARSEP IRA, convert assets from another custodian to an Invesco Roth IRA, or to transfer a beneficiary IRA. We recommend that you speak with a tax advisor or financial professional regarding the consequences of this transaction.

To expedite your request, please attach your most recent account statement.

- Do not use this form to transfer or rollover assets into an Invesco 403(b), Solo 401(k), Profit Sharing Plan, Money Purchase Pension, or Coverdell ESA.
- Do not use this form to convert or recharacterize assets already held with Invesco.

For more information, please see the Additional Information at the end of this form.

**Required*

PLEASE USE BLUE OR BLACK INK **PLEASE PRINT CLEARLY IN BLOCK CAPITAL LETTERS**

1 | Account Owner Information

Start > Here Use "Tab" key to move to next field.

Full Name

Social Security Number* ___ - ___ - ____

Date of Birth* (mm/dd/yyyy) __ / __ / ____

Mailing Address

City State ZIP

2 | Contact Preference

In some cases, Invesco will attempt to contact you for more information or to resolve any discrepancies that may be present with your request. The preferred method you provide below will be used for this request only and will not be added to your account for future contact.

Please provide your preferred method of contact *(Select one.)*

☐ Please contact my financial professional on record.

☐ Please contact me at ___ - ___ - ____

3 | Assets are Moving from this Account *(Required)*

Important Note: Some custodians/financial institutions require pre-liquidation of assets, payment of fees, and/or completion of their own forms prior to transferring assets to Invesco. To expedite your request, please contact your current custodian to verify their requirements.

☐ Yes, I have contacted the current custodian/financial institution. I have met their requirements for transferring or rolling over assets, and have filed the necessary paperwork.

☐ Yes, I have confirmed the current custodian/financial institution will accept this request by fax at the number I've provided.

☐ No, I have not contacted the current custodian/financial institution.

Assets are Moving from this Account section continues on the next page.

Name of Current Custodian/Financial Institution

Mailing Address of Custodian/Financial Institution

City State ZIP

Custodian/Financial Institution Phone Number

Custodian/Financial Institution Fax Number

Account Number at Current Custodian/Financial Institution

Attention

Transfer/Rollover assets from my: *(Select one.)*

☐ Traditional IRA ☐ Rollover IRA ☐ Roth IRA ☐ SEP IRA ☐ SARSEP IRA ☐ SIMPLE IRA ☐ SIMPLE Roth IRA

☐ 401(k) ☐ Roth 401(k) ☐ 403(b) ☐ Roth 403(b) ☐ Other employer retirement plan

If the account type selected above is a beneficiary account, please check the box below and provide the requested information:

☐ Beneficiary IRA - Decedent's Name

Your relationship to the decedent named above. *(Select one)*

☐ Spouse beneficiary

☐ Non-spouse beneficiary

Distribution Reason for Rollover from Qualified Plan: *(Select one, if applicable.)*

☐ Termination of employment ☐ Death ☐ Attainment of retirement age (typically 59½) ☐ Plan termination

☐ Disability

4 | Instructions to Delivering Custodian *(Complete A, B, and/or C. Required)*

A. Liquidate — Please liquidate the account(s) listed in section 3 and issue a check payable to ITC.

(Select one.)

☐ Liquidate ALL immediately

☐ Liquidate $, . immediately

☐ Liquidate ALL at maturity (mm/dd/yyyy) / /

☐ Liquidate $, . at maturity (mm/dd/yyyy) / /

When transferring CD's, a maturity date is required. The request must be received by IIS 30 days prior to maturity date.

Instructions to Delivering Custodian section continues on the next page.

B. Transfer of Retirement Assets Service: Many custodians offer an electronic transfer to expedite funds. Funds currently held at the delivering custodian will be electronically sent to Invesco. If this option is selected a copy of the most recent account statement is required.

Assets to be moved:

CUSIP	Fund Name	Class	Amount	Percentage
			$, . or	%
			$, . or	%
			$, . or	%

C. Transfer "in kind": A transfer "in kind" is the movement of currently owned Invesco Fund(s) from one custodian to Invesco Investment Services, Inc. (IIS) without liquidating. If you do not currently own Invesco Fund(s), this option is not available to you. Please see Additional Information section at the end of this form. If this option is selected a copy of the most recent account statement is required. Transfer "in kind" is not available for CD's.

Special note for Class R shares: Class R shares may not be rolled "in kind" to an IRA. If you are requesting a rollover from a qualified plan that currently holds Class R shares, they will be exchanged into Class A shares of the same fund at net asset value.

(Select one.)

☐ ALL existing Invesco Fund(s) held in the account(s) listed in section 3.

☐ PARTIAL shares in the amount of

_____ shares of Invesco _____ Fund.

_____ shares of Invesco _____ Fund.

5 | Assets are Moving to the Following Invesco IRA Account *(Complete A and B, if applicable. Required.)*

A. Transfer/Rollover assets to my:

(Select one.)

☐ Traditional IRA ☐ Roth IRA ☐ SEP IRA ☐ SARSEP IRA ☐ SIMPLE IRA ☐ SIMPLE Roth IRA

☐ Beneficiary IRA

Note: Assets transferred from a beneficiary IRA to an existing Invesco beneficiary IRA must be from the same deceased account owner.

(Select one.)

☐ New Invesco Account OR ☐ Existing Invesco Account or Plan ID _____

B. Investment Allocation for Account Liquidation *(Complete this section if Liquidate was chosen above)*

If transfer "in kind" was selected in section 4, your fund selection will remain the same. You may request an exchange separately.

Important: Clients of Registered Investment Advisors (RIAs) transacting directly with Invesco may only purchase Class A and Class Y shares. Share class eligibility requirements are contained in the Funds' Prospectus.

Notes:

For traditional and Roth IRAs:

- If I do not provide fund(s) selection below, I direct IIS to purchase Cash Reserve Shares of Invesco Government Money Market Fund.
- If an Invesco Fund name(s) is indicated but no class of shares is specified, I direct IIS to purchase Class A shares of the specified fund(s).

For SIMPLE and SARSEP IRAs:

- If I do not provide fund(s) selection below, I direct IIS to purchase shares in accordance with the last purchase allocations on file with the custodian.
- If there was no previous purchase, I direct IIS to purchase shares of the default Invesco Fund as designated by my employer.
- If an Invesco Fund name(s) is indicated but no class of shares is specified, I direct IIS to purchase Class A shares of the specified fund(s).

Assets are Moving to the Following Invesco IRA Account section continues on the next page.

Please indicate fund and investment percentages rounded to whole percentages. Total percentages must equal 100%.

Fund Number	Fund Name	Class of Shares	Whole Percentage
			%
			%
			%
			%
		TOTAL	1 0 0 %

Please attach a separate page for additional allocations, if necessary.

6 | Federal Income Tax Withholding Election *(Only complete this section if you are converting an IRA at another custodian to an Invesco Roth IRA.)*

By electing to convert all or part of your Traditional, SIMPLE, SEP or SARSEP IRA to a Roth IRA, you are making a taxable distribution, which will be subject to a default federal income tax withholding rate of 10%. You can choose to have a different rate by entering a rate between 0% and 100% in the box below. Generally, you can't choose less than 10% for payments to be delivered outside of the United States and its possessions, or if your only address of record is a P.O. Box. Any amounts withheld may be subject to an additional 10% premature penalty tax if you are under age 59½.

By providing a withholding percentage below and signing this form, you acknowledge that you have read the attached IRS Form W-4R, including the complete instructions on pages 1 and 2, including the Marginal Rate Tables, and you would like a rate of withholding different from the default withholding rate.

Important: The instructions and Marginal Rate Tables on the attached sample IRS Form W-4R are valid for the tax year shown in the upper right corner of the Form W-4R. If you are submitting this form in a subsequent calendar year, please see irs.gov for the most current version of Form W-4R.

I want federal income tax withheld at the rate of *%.

Important: If you do not provide a rate in the box above, the default withholding rate of 10% will be applied to your conversion.

Please note that the withholding rate designation made above supersedes any previous designations. If you elect not to have withholding applied to your distributions, or if you do not have enough federal income tax withheld from your distributions, you may be responsible for payment of estimated tax. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient.

*Required

PLEASE USE BLUE OR BLACK INK PLEASE PRINT CLEARLY IN BLOCK CAPITAL LETTERS

7 | Authorization and Signature *(Please sign and date this section.)*

To the current trustee/custodian/employer: I have established an Individual Retirement Account with Invesco Distributors, Inc. and have appointed Invesco Trust Company (ITC) as the custodian. Please accept this as your authorization and instruction to liquidate and/or transfer "in kind" the assets noted on this form, which your company holds for me. In accordance with my custodial agreement and/or plan document, I authorize you to deduct any outstanding fees from the account prior to the transfer.

To Invesco Investment Services, Inc. (IIS): I certify I am not rolling over any required minimum distributions (RMDs) from the distributing retirement plan, and I understand and acknowledge that if I have started taking RMDs from the distributing plan, I am responsible for providing IIS with any information necessary to establish a systematic distribution for RMDs, and that if I do not provide this information, future calculations of RMD may result in underpayments, for which I may be subject to a 50% excise tax.

Request for Taxpayer Identification Number (Substitute Form W-9)
Under penalties of perjury, I certify that:
1. The number shown on this form is my correct taxpayer identification number **and**
2. I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding,**and**
3. I am a U.S. person (including a U.S. resident alien), **and**
4. The requirement to provide FATCA exemption codes does not apply.

Certification Instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

SIGNATURE PROVISIONS
I have read, understand and agree to the foregoing form. I acknowledge that I have read the attached IRS Form W-4R, including the complete instructions on pages 1 and 2, including the Marginal Rate Tables. I certify that the information which I have provided is accurate, including, but not limited to, the representations contained in the Request for Taxpayer Identification Number section above. I certify that this rollover is one that I am eligible to make, and **I agree to indemnify and hold harmless IIS, its parents, affiliates, each of their respective employees, officers, trustees, directors, successors, assigns, and each of the Invesco funds (collectively, "Invesco") from and against any and all actions, suits, claims, costs, losses, liabilities, damages and expenses of any kind or character that may be incurred directly or indirectly as a result of the actions taken by Invesco in accordance with the instructions and other provisions set forth herein.**

Signature* Date (mm/dd/yyyy)

X / /

Title

Note: The current trustee/custodian may require signature to be guaranteed. Call that institution for their requirements.

Signature Guarantee: (Please place signature guarantee stamp below.)

Each signature must be guaranteed by a bank, broker-dealer, savings and loan association, credit union, national securities exchange or any other "eligible guarantor institution" as defined in rules adopted by the Securities and Exchange Commission. Signatures may also be guaranteed with a medallion stamp of the STAMP program or the NYSE Medallion Signature Program, provided that the amount of the transaction does not exceed the relevant surety coverage of the medallion. **A signature guarantee may NOT be obtained through a notary public.**

8 | Custodian Acceptance *(This section to be completed by Invesco.)*

This is to advise you that ITC, as Custodian, will accept the account identified in section 3.

This transfer of assets/direct rollover is to be executed on a trustee to trustee basis and will not place the participant in actual receipt of any portion of the plan assets. No federal income tax is to be withheld from this transfer of assets or direct rollover, unless as elected in section 6 for conversion requests only.

Authorized Signature of Trust Officer 

On behalf of Invesco Trust Company

9 | Checklist and Mailing Instructions

Please review checklist before submitting your request:

- ☐ The current custodian or financial institution has been contacted for their requirements.
- ☐ A copy of the most recent account statement is included.
- ☐ Transfer instructions have been clearly indicated in section 5.
- ☐ The form is signed in section 7.
- ☐ If the receiving account has not been established, the appropriate Invesco IRA account application is included.

IIS does not accept the following types of payment: Cash, Credit Card Checks, Temporary/Starter Checks, and Third Party Checks.

Please send completed and signed form to:

(Direct Mail)
Invesco Investment Services, Inc.
P.O. Box 219078
Kansas City, MO 64121-9078

(Overnight Mail)
Invesco Investment Services, Inc.
801 Pennsylvania Ave
Suite 219078
Kansas City, MO 64105-1307

For additional assistance please contact an Invesco Client Services representative at 800 959 4246, weekdays, 7 a.m. to 6 p.m. Central Time.

Visit our website at invesco.com/us to:

- Check your account balance
- Confirm transaction history
- View account statements and tax forms
- Sign up for eDelivery of statements, daily transaction statements, tax forms, prospectuses, and reports
- Check the current fund price, yield and total return on any fund
- Process transactions
- Retrieve account forms and investor education materials

Call the 24-Hour Automated Investor Line 800 246 5463 to:

- Obtain fund prices
- Confirm your last three transactions
- Order a recent account statement(s)
- Check your account balance
- Process transactions

To use this system, please have your account numbers and Social Security number available.

Additional Information

Not Eligible for Rollover:

- Payments or a series of payments over life expectancy(ies) or over a period of 10 years or more.
- RMD, hardship distributions, an unforseeable emergency distribution, corrective distributions, or deemed distributions of a defaulted loan.
- SIMPLE IRAs held for less than two years are generally not eligible for transfer or rollover to another type of retirement plan. Within this two-year period, the only permitted option is a transfer to another SIMPLE IRA.
  Exception: A SIMPLE IRA held for less than two years may be rolled over or transferred to a SIMPLE 401(k), 401(k), or 403(b) plan if the receiving plan is sponsored by the same employer.

Note for Indirect Rollovers *(60 day rollovers)*:

- Rollover contribution must be made into the IRA within 60 days of receipt of the distribution from the resigning trustee/custodian.
- The IRS restricts rollovers between IRAs to once every 12 consecutive months, regardless of the number of IRAs owned.

SAMPLE FOR TAX INFORMATIONAL PURPOSES

Form **W-4R**

Department of the Treasury
Internal Revenue Service

Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions

Give Form W-4R to the payer of your retirement payments.

OMB No. 1545-0074

2026

1a First name and middle initial	Last name	**1b Social security number**
Address		
City or town, state, and ZIP code		

SAMPLE ONLY

Your withholding rate is determined by the type of payment you will receive.

- For nonperiodic payments, the default withholding rate is 10%. You can choose to have a different rate by entering a rate between 0% and 100% on line 2. Generally, you can't choose less than 10% for payments to be delivered outside the United States and its territories.
- For an eligible rollover distribution, the default withholding rate is 20%. You can choose a rate greater than 20% by entering the rate on line 2. You may not choose a rate less than 20%.

See page 2 for more information.

2	Complete this line if you would like a rate of withholding that is different from the default withholding rate. See the instructions on page 2 and the Marginal Rate Tables below for additional information. Enter the rate as a whole number (no decimals)	**2**	SAMPLE ONLY %

Sign Here

SAMPLE ONLY

Your signature (This form is not valid unless you sign it.) **Date**

General Instructions

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

Future developments. For the latest information about any future developments related to Form W-4R, such as legislation enacted after it was published, go to *www.irs.gov/FormW4R*.

Purpose of form. Complete Form W-4R to have payers withhold the correct amount of federal income tax from your nonperiodic payment or eligible rollover distribution from an employer retirement plan, annuity (including a commercial annuity), or individual retirement arrangement (IRA). See page 2 for the rules and options that are available for each type of payment. Don't use Form W-4R for periodic payments (payments made in installments at regular intervals over a period of more than 1 year) from these plans or arrangements. Instead, use Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments. For more information on withholding, see Pub. 505, Tax Withholding and Estimated Tax.

Caution: If you have too little tax withheld, you will generally owe tax when you file your tax return and may owe a penalty unless you make timely payments of estimated tax. If too much tax is withheld, you will generally be due a refund when you file your tax return. Your withholding choice (or an election not to have withholding on a nonperiodic payment) will generally apply to any future payment from the same plan or IRA. Submit a new Form W-4R if you want to change your election.

2026 Marginal Rate Tables

You may use these tables to help you select the appropriate withholding rate for this payment or distribution. Add your income from all sources and use the column that matches your filing status to find the corresponding rate of withholding. See page 2 for more information on how to use this table.

Single or Married filing separately		**Married filing jointly or Qualifying surviving spouse**		**Head of household**	
Total income over—	**Tax rate for every dollar more**	*Total income over—*	**Tax rate for every dollar more**	*Total income over—*	**Tax rate for every dollar more**
$0	**0%**	$0	**0%**	$0	**0%**
16,100	**10%**	32,200	**10%**	24,150	**10%**
28,500	**12%**	57,000	**12%**	41,850	**12%**
66,500	**22%**	133,000	**22%**	91,600	**22%**
121,800	**24%**	243,600	**24%**	129,850	**24%**
217,875	**32%**	435,750	**32%**	225,900	**32%**
272,325	**35%**	544,650	**35%**	280,350	**35%**
656,700*	**37%**	800,900	**37%**	664,750	**37%**

*If married filing separately, use $400,450 instead for this 37% rate.

General Instructions *(continued)*

Nonperiodic payments—10% withholding. Your payer must withhold at a default 10% rate from the taxable amount of nonperiodic payments **unless** you enter a different rate on line 2. Distributions from an IRA that are payable on demand are treated as nonperiodic payments. Note that the default rate of withholding may not be appropriate for your tax situation. You may choose to have no federal income tax withheld by entering "-0-" on line 2. See the specific instructions below for more information. Generally, you are not permitted to elect to have federal income tax withheld at a rate of less than 10% (including "-0-") on any payments to be delivered outside the United States and its territories.

Note: If you don't give Form W-4R to your payer, you don't provide an SSN, or the IRS notifies the payer that you gave an incorrect SSN, then the payer must withhold 10% of the payment for federal income tax and can't honor requests to have a lower (or no) amount withheld. Generally, for payments that began before 2026, your current withholding election (or your default rate) remains in effect unless you submit a Form W-4R.

Eligible rollover distributions—20% withholding. Distributions you receive from qualified retirement plans (for example, 401(k) plans and section 457(b) plans maintained by a governmental employer) or tax-sheltered annuities that are eligible to be rolled over to an IRA or qualified plan are subject to a 20% default rate of withholding on the taxable amount of the distribution. You can't choose withholding at a rate of less than 20% (including "-0-"). Note that the default rate of withholding may be too low for your tax situation. You may choose to enter a rate higher than 20% on line 2. Don't give Form W-4R to your payer unless you want more than 20% withheld.

Note that the following payments are **not** eligible rollover distributions for purposes of these withholding rules:

- Qualifying "hardship" distributions;
- Distributions required by federal law, such as required minimum distributions;
- Distributions from a pension-linked emergency savings account;
- Eligible distributions to a domestic abuse victim;
- Qualified disaster recovery distributions;
- Qualified birth or adoption distributions;
- Qualified long-term care distributions; and
- Emergency personal expense distributions.

See Pub. 505 for details. See also *Nonperiodic payments—10% withholding* above.

Payments to nonresident aliens and foreign estates. Do not use Form W-4R. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens, for more information.

Tax relief for victims of terrorist attacks. If your disability payments for injuries incurred as a direct result of a terrorist attack are not taxable, enter "-0-" on line 2. See Pub. 3920, Tax Relief for Victims of Terrorist Attacks, for more details.

Specific Instructions

Line 1b

For an estate, enter the estate's employer identification number (EIN) in the area reserved for "Social security number."

Line 2

More withholding. If you want more than the default rate withheld from your payment, you may enter a higher rate on line 2.

Less withholding (nonperiodic payments only). If permitted, you may enter a lower rate on line 2 (including "-0-") if you want less than the 10% default rate withheld from your payment. If you have already paid, or plan to pay, your tax on this payment through other withholding or estimated tax payments, you may want to enter "-0-".

Suggestion for determining withholding. Consider using the Marginal Rate Tables on page 1 to help you select the appropriate withholding rate for this payment or distribution. The tables are most accurate if the appropriate amount of tax on all other sources of income, deductions, and credits has been paid through other withholding or estimated tax payments. If the appropriate amount of tax on those sources of income has not been paid through other withholding or estimated tax payments, you can pay that tax through withholding on this payment by entering a rate that is greater than the rate in the Marginal Rate Tables.

The marginal tax rate is the rate of tax on each additional dollar of income you receive above a particular amount of income. You can use the table for your filing status as a guide to find a rate of withholding for amounts above the total income level in the table.

To determine the appropriate rate of withholding from the table, do the following. Step 1: Find the rate that corresponds with your total income not including the payment. Step 2: Add your total income and the taxable amount of the payment and find the corresponding rate.

If these two rates are the same, enter that rate on line 2. (See *Example 1* below.)

If the two rates differ, multiply (a) the amount in the lower rate bracket by the rate for that bracket, and (b) the amount in the higher rate bracket by the rate for that bracket. Add these two numbers; this is the expected tax for this payment. To get the rate to have withheld, divide this amount by the taxable amount of the payment. Round up to the next whole number and enter that rate on line 2. (See *Example 2* below.)

If you prefer a simpler approach (but one that may lead to overwithholding), find the rate that corresponds to your total income including the payment and enter that rate on line 2.

Examples. Assume the following facts for *Examples 1* and *2*. Your filing status is single. You expect the taxable amount of your payment to be $20,000. Appropriate amounts have been withheld for all other sources of income and any deductions or credits.

Example 1. You expect your total income to be $70,000 without the payment. Step 1: Because your total income without the payment, $70,000, is greater than $66,500 but less than $121,800, the corresponding rate is 22%. Step 2: Because your total income with the payment, $90,000, is greater than $66,500 but less than $121,800, the corresponding rate is 22%. Because these two rates are the same, enter "22" on line 2.

Example 2. You expect your total income to be $60,000 without the payment. Step 1: Because your total income without the payment, $60,000, is greater than $28,500 but less than $66,500, the corresponding rate is 12%. Step 2: Because your total income with the payment, $80,000, is greater than $66,500 but less than $121,800, the

corresponding rate is 22%. The two rates differ. $6,500 of the $20,000 payment is in the lower bracket ($66,500 less your total income of $60,000 without the payment), and $13,500 is in the higher bracket ($20,000 less the $6,500 that is in the lower bracket). Multiply $6,500 by 12% to get $780. Multiply $13,500 by 22% to get $2,970. The sum of these two amounts is $3,750. This is the estimated tax on your payment. This amount corresponds to 19% of the $20,000 payment ($3,750 divided by $20,000). Enter "19" on line 2.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide this information only if you want to (a) request additional federal income tax withholding from your nonperiodic payment(s) or eligible rollover distribution(s); (b) choose not to have federal income tax withheld from your nonperiodic payment(s), when permitted; or (c) change a previous Form W-4R (or a previous Form W-4P that you completed with respect to your nonperiodic payments or eligible rollover distributions). To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s). Failure to provide a properly completed form will result in your payment(s) being subject to the default rate; providing fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.