



IRA One-Time Distribution Form

Use this form to request a one-time distribution from your Invesco IRA. We recommend that you speak with a tax or financial advisor regarding the consequences of this transaction.

Do not use this form to:

- Request a required minimum distribution from an Invesco IRA. Please submit the IRA Required Minimum Distribution Form.
- Request a transfer of assets from a deceased account owner's IRA to a beneficiary account. Please use the IRA Beneficiary Transfer/Distribution Form.
- Request a transfer of assets to a new custodian.

**Required*

PLEASE USE BLUE OR BLACK INK

PLEASE PRINT CLEARLY IN BLOCK CAPITAL LETTERS

1 | IRA Information

IRA Type (Select one.)

- Traditional
 Roth
 SEP
 SARSEP
 SIMPLE
 Beneficiary IRA

Invesco Account Number(s) or Plan ID

2 | Account Owner Information

Social Security Number*

Date of Birth (mm/dd/yyyy)

Account Registration (Please print name as it appears on account.)

Email Address

3 | 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 - -

4 | Distribution/Transfer Instructions (Complete A, B, and C.)

A. Amount of Distribution/Transfer: (Select one.)

Note: Invesco Investment Services, Inc. (IIS) may delay the payment of redemption proceeds with respect to fund shares purchased via check or Automated Clearing House (ACH) for a period of up to ten (10) days in order to enable IIS to confirm that the check or draft has cleared.

- I would like to distribute/transfer the entire account.
- I would like to distribute/transfer the following dollar amount from the account: \$, . .
 I understand that the amount of the distribution that I receive will be reduced by any applicable contingent deferred sales charges and federal income tax withholding.

Distribution/Transfer Instructions section continues on the next page.



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B. Allocation of Distribution: (Select one.)

If I do not select an allocation of distribution method, I am directing IIS to distribute using the proportionate method.

Note: If redeeming from multiple funds, then multiple checks, wires or ACHs will be sent.

- Proportionate** - Shares will be redeemed from each fund proportionate to that fund's value with respect to the total value of your account on the day IIS receives your request in good order.
- Distribution from Specific Fund(s)** - Please indicate the fund(s) and redemption amount(s) below.

Fund Number	Fund Name	Percentage	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> % or \$	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> % or \$	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

C. Type of Distribution: (Select one. Refer to the Additional Information section for important details regarding your distribution.)

If I do not select a type of distribution, I am directing IIS to report the distribution based on my age.

- Normal** - Account Owner has reached age 59½. (Complete sections 5, 7, 9.)
- Early** - Account Owner is taking an early distribution prior to age 59½ for reasons other than those described below. (Complete sections 5, 7, 9.)
- Beneficiary IRA Distribution** - Beneficiary is taking a distribution from inherited assets that have already been transferred to a beneficiary IRA. (Complete sections 5, 7, 9.)
- Transfer due to divorce** - Account Owner has agreed or been ordered to transfer assets from the account to a former spouse pursuant to a divorce decree or property settlement agreement incident due to divorce. (Complete sections 5-9.)

Note:

- The account owner's signature is required in section 9, and his or her signature must be guaranteed.
- A signature from the alternate payee is required in section 8.
- Section 5 is applicable only if the recipient is taking an immediate distribution.

5 | Federal Income Tax Withholding Election

The distributions you receive from your IRA are subject to a default federal income tax withholding rate of 10%. For Roth IRAs only, a default federal income tax withholding rate is not applied.

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.

By providing a withholding percentage below and signing this distribution form, you acknowledge that you have read the attached IRS Form W-4R, including the complete instructions on pages 1 and 2, 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 distribution 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 distribution (does not apply to Roth IRAs).

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.

PLEASE USE BLUE OR BLACK INK

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6 | Transfer Due to Divorce Information (Complete A and B.)

A. Information for Recipient of Transfer due to Divorce:

Recipient's Full Name*

Social Security Number*

Date of Birth* (mm/dd/yyyy)

Recipient's Mailing Address* (Account statements and confirmations will be mailed to this address.)

City

State

ZIP

Primary Phone Number

Email Address

Recipient's Residential Address* (If different from mailing address or if a P.O. Box was given above.)

City

State

ZIP

B. Recipient Distribution/Transfer Options: (Select one.)

- Transfer and immediately distribute the amount indicated in section 4 to the recipient of the transfer due to divorce.
- Transfer the amount indicated in section 4 to an Invesco IRA in the name of the recipient of the transfer due to divorce. (Please provide account number in section 7C. If this is a new account, please complete and attach the appropriate Invesco IRA account application.)
- Rollover/Transfer to a new custodian.

7 | Payment Options (Refer to section 9 to determine if a signature guarantee is required.)

Note: If no option is selected below OR the option selected requires a signature guarantee and a guarantee is not provided in section 9, then IIS will send a check payable to the account owner and mail to the account owner's address of record. U.S. Postal Service will not forward checks to a forwarding address.

Select only one payment option (A, B, or C).

A. By Check:

- Mail check to the account owner's address of record.
- Mail check to new IRA custodian or plan trustee as a rollover per the attached letter of acceptance. (Signature guarantee not required.)
- Make check payable to new custodian and mail to the address provided below. (Signature guarantee and account number is required unless a letter of acceptance is attached.)
Note: This is a direct rollover contribution to a qualifying retirement plan or IRA.
- Mail check to third party address. (Signature guarantee required.)

Make check payable to:

Account Number at New Custodian

Mailing Address (Including apartment or P.O. Box number.)

City

State

ZIP

Payment Options section continues on the next page.

B. To Bank: (If banking information is provided below and a single delivery option is not selected, proceeds will be sent via Automated Clearing House (ACH). Signature guarantee required if the bank instructions are not already on file.)

- Wire proceeds to my bank account. (An incoming wire fee may be assessed by your financial institution.)
- ACH transfer to my bank account. (Allow 2-3 business days to receive your proceeds.)

Please provide bank instructions below. In doing so, shareholders with eligible accounts are allowed to make investments into their fund by calling an Invesco Client Services representative. Upon request, IIS can arrange for a specified dollar amount you select to be deducted from your bank account via ACH and used to purchase shares of a specified fund. These bank instructions will also be used for systematic purchase and may receive redemption proceeds as requested.

Note:

- Unless instructed otherwise, IIS will replace your current systematic bank information with the new bank information provided below.
- Temporary or starter checks are not acceptable.
- If a voided company or corporate check is provided and the name on the bank account is different than the plan name, then a letter from that financial institution verifying the authorized signers must be included.

Signature of Bank Account Owner(s) is required if the Invesco Account Owner is not listed in the Bank Registration

By signing this form and providing banking instructions, I understand and acknowledge that:

- IIS may debit my bank account for ACH drafts paid to the Invesco account.
- IIS may accept written instructions to remit redemption proceeds to this bank account.
- This authorization will remain in full force and effect, and IIS may continue to honor instructions to draft this bank account until written notice is provided revoking this authority.

Signature of Bank Account Owner

Date (mm/dd/yyyy)

X

□□ / □□ / □□□□

Signature of Bank Account Owner

Date (mm/dd/yyyy)

X

□□ / □□ / □□□□

Account Type: Checking Savings

Name(s) on Bank Account	

Pay to the order of _____	\$ <input style="width: 80%;" type="text"/>

Please tape your voided check here.	
Routing Number	Account Number
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

C. Deposit into an Invesco Account :

- Deposit the proceeds into a new account in kind. (Please complete and attach the appropriate Invesco application. Your fund selections will remain the same.)
- Deposit the proceeds into existing account in kind. (Fund selections will remain the same.)

Account Number:

PLEASE USE BLUE OR BLACK INK

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8 | Signature of Recipient of Transfer Due to Divorce

Important: If you are an alternate payee recipient of a Transfer Due to Divorce you are required to sign and date below.

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.

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 given is true and correct, and I authorize and direct the custodian to distribute/transfer my portion of the assets according to the instructions provided on this form.

Signature of recipient of transfer due to divorce *(If applicable)*

Date (mm/dd/yyyy)

X

/ /

9 | Signature of Account Owner (Required. Please sign and date below.)

By signing this 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 given is true and accurate. In addition:

- I certify that I am eligible for the type of distribution selected and will comply with applicable requirements
- I authorize and direct IIS to process the distribution/transfer as described in this completed form, and
- I agree to indemnify and hold harmless Invesco Investment Services, Inc., its parents, affiliates, each of their respective employees, officers, trustees, directors, successors, assigns, and each of the Invesco Funds 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 your actions taken in accordance with the instructions and other provisions set forth herein.

Signature*

Date (mm/dd/yyyy)

X

/ /

A signature guarantee is required under the following circumstances:

- Redemption proceeds will exceed \$250,000 per fund.
- Redemption proceeds to be paid to someone other than the account owner.
- Redemption proceeds to be sent somewhere other than the address of record or bank of record on the account.
- Proceeds of an unscheduled redemption will be sent to an address or bank account that has been on your Invesco account for less than 15 days.

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.**

Note: Endorsement guarantee is not acceptable.

10 | Mailing Instructions

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 the system, please have your account numbers and Social Security number available.

Additional Information

Early Distribution: If you are taking an early distribution prior to age 59½, the taxable amount of the distribution may be subject to federal income tax as ordinary income and may be subject to an additional 10% penalty tax. In the case of a SIMPLE IRA, a 25% penalty tax may be imposed if two years have not elapsed since the date of initial funding. There are several exceptions to the early distribution penalty tax that may apply to you. For more information and a list of the possible exceptions to the penalty tax, please see the IRS Publication 590-B.

Beneficiary IRA Distribution: A distribution from a Beneficiary IRA will be coded on IRS Form 1099-R as 4-Death. The distribution may be subject to federal income tax as ordinary income, but will not be subject to additional penalty if taken prior to age 59½. To request that IIS calculate the required minimum distribution, please use the IRA Beneficiary Transfer/Distribution Form.

Direct Rollover: If you are requesting a direct rollover, a signature guarantee or a letter of acceptance from the new custodian is required. Assets payable to you and deposited to the new custodian within 60 days are reported as a premature or normal distribution.

SAMPLE FOR TAX INFORMATIONAL PURPOSES

Form **W-4R**

Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2025

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 %
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Sign Here	SAMPLE ONLY	SAMPLE
	Your signature (This form is not valid unless you sign it.)	Date

General Instructions

Section references are to the Internal Revenue Code.

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.

2025 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	
<i>Total income over—</i>	Tax rate for every dollar more	<i>Total income over—</i>	Tax rate for every dollar more	<i>Total income over—</i>	Tax rate for every dollar more
\$0	0%	\$0	0%	\$0	0%
15,000	10%	30,000	10%	22,500	10%
26,925	12%	53,850	12%	39,500	12%
63,475	22%	126,950	22%	87,350	22%
118,350	24%	236,700	24%	125,850	24%
212,300	32%	424,600	32%	219,800	32%
265,525	35%	531,050	35%	273,000	35%
641,350*	37%	781,600	37%	648,850	37%

* If married filing separately, use \$390,800 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 2025, 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; 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 \$65,000 without the payment. Step 1: Because your total income without the payment, \$65,000, is greater than \$63,475 but less than \$118,350, the corresponding rate is 22%. Step 2: Because your total income with the payment, \$85,000, is greater than \$63,475 but less than \$118,350, 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 \$61,000 without the payment. Step 1: Because your total income without the payment, \$61,000, is greater than \$26,925 but less than \$63,475, the corresponding rate is 12%. Step 2: Because your total income with the payment, \$81,000, is

greater than \$63,475 but less than \$118,350, the corresponding rate is 22%. The two rates differ. \$2,475 of the \$20,000 payment is in the lower bracket (\$63,475 less your total income of \$61,000 without the payment), and \$17,525 is in the higher bracket (\$20,000 less the \$2,475 that is in the lower bracket). Multiply \$2,475 by 12% to get \$297. Multiply \$17,525 by 22% to get \$3,856. The sum of these two amounts is \$4,153. This is the estimated tax on your payment. This amount corresponds to 21% of the \$20,000 payment (\$4,153 divided by \$20,000). Enter "21" 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.

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