

Instructions for Form 5310

(Rev. May 2023)



Department of the Treasury
Internal Revenue Service

Application for Determination for Terminating Plan

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

Future Developments

For the latest information about developments related to Form 5310 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form5310](https://www.irs.gov/Form5310).

What's New

The form and the instructions have been updated to include 403(b) plans.

Note. Rev. Proc. 2023-4 contains the guidance under which the determination letter (DL) program is administered. The Rev. Proc. is updated annually and can be found in the Internal Revenue Bulletin (I.R.B.). The application should be filed under Rev. Proc. 2022-40, 2022-47 I.R.B. 487 (with respect to individually designed plans), available at [IRS.gov/irb/2022-47_IRB#RP-2022-40](https://www.irs.gov/irb/2022-47_IRB#RP-2022-40), or Part III of Rev. Proc. 2016-37, 2016-29 I.R.B. 136 (with respect to pre-approved plans), available at [IRS.gov/irb/2016-29_IRB#RP-2016-37](https://www.irs.gov/irb/2016-29_IRB#RP-2016-37).

Review these documents before completing the application.

Disclosure Request by Taxpayers

A taxpayer can authorize the IRS to disclose and discuss the taxpayer's return and/or return information with any person(s) the taxpayer designates in a written request. Use Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, for this purpose. See Pub. 947, Practice Before the IRS and Power of Attorney, for more information.

Public Inspection

Form 5310 is open to public inspection if there are more than 25 plan participants. The total number of participants must be shown on line 4e. See the instructions for line 4e for a definition of participant.

General Instructions

Purpose of Form

File Form 5310 to request a DL as to the qualified status (under section 401(a) or section 403(a)) of a pension, profit-sharing, or other deferred compensation plan upon plan termination.

Type of Plan

- A deferred compensation plan under section 403(b).
- A defined contribution (DC) plan is a plan that provides an individual account for each participant and for benefits based only on:
 1. The amount contributed to the participant's account; and

2. Any income, expenses, gains and losses, and any forfeitures of accounts of other participants that may be allocated to the participant's account.
- A defined benefit (DB) plan is any plan that is not a DC plan.

Who May File

This form may be filed by any of the following:

- Any plan sponsor or administrator of any pension, profit-sharing, or 403(b) plan (other than a multi-employer plan covered under Pension Benefit Guaranty Corporation insurance) may file this form to ask the IRS to make a determination on the plan's qualification status at the time of the plan's termination.

Use Form 5300, Application for Determination for Employee Benefit Plan, instead of Form 5310 if the plan sponsor or administrator is filing for a determination but will continue to maintain the trust after termination.

Who May Not File

This form may not be filed for the following:

- A multi-employer plan covered by PBGC insurance.
- A request on a determination on the plan's qualification status for a partial termination.
- A member of an affiliated service group (ASG). A plan sponsor who is not certain if they are a member of an ASG should not file Form 5310.

Note. In the above cases, use Form 5300 instead of Form 5310.

- An application that is not filed in connection with the plan termination.

Note. An application is deemed to be filed in connection with plan termination if it is filed no later than the later of 1 year from the effective date of termination or 1 year from the date on which the action terminating the plan is adopted. The application cannot be filed later than 12 months from the date of distribution of substantially all plan assets in connection with the termination of the plan.

How To File

As of April 16, 2021, the IRS requires that Form 5310 be completed and submitted through [Pay.gov](https://www.pay.gov).

To submit Form 5310, you must:

1. Register for an account on [Pay.gov](https://www.pay.gov),
2. Enter "5310" in the search box, select Form 5310, and
3. Complete the form.

[Pay.gov](https://www.pay.gov) can accommodate only one uploaded file. Consolidate your attachments into a single PDF file, which cannot exceed 15MB. If your PDF file exceeds 15MB, remove any items over the limit and fax documents to 844-255-4818. Be sure the Pay.gov tracking ID number is listed on the fax coversheet along with the EIN, applicant name, and plan name. Size of fax should not exceed 150MB. You may split a large fax by sending separate smaller faxes.

You may fax the Employee Plans Customer Service line at 855-244-1311 if you want to confirm your fax or faxes have been delivered.

How To Complete the Application

The application must be completed and digitally signed by the employer, plan administrator, or authorized representative. The signature must be accompanied by the title or authority of the signer and the date.

Note. Rev. Proc. 2023-4 publishes the guidance under which the DL program is administered. It is updated annually and can be found in the I.R.B.

What To File

All applications must be accompanied by the following:

1. A completed Form 5310.
2. A copy of the plan's last DL, if applicable.
3. A copy of the opinion or advisory letter for the pre-approved plan, and/or adoption agreement and all required attachments and statements.
4. A copy of all amendments made since the last cumulative list listed on the last DL or plan document, if applicable.

Note. For 403(b) plans, documents prior to the 2009 calendar year will not be requested. See Notice 2009-3.

5. A copy of any compliance statement(s) or closing agreement(s) regarding this plan made after the last DL.
6. A statement explaining how the amendments affect or change this plan or any other plan maintained by the employer.
7. Copies of all records of actions taken to terminate the plan.
8. Form 6088, Distributable Benefits From Employee Pension Benefit Plans, for all DB plans or underfunded DC plans.

Note. A multiple-employer plan must submit a Form 6088 for each employer who has adopted the plan.

Note. If the plan does not have a DL for the preceding RAC, the plan sponsor must include with this application filing copies of interim and discretionary amendments adopted for the preceding cycle.

Note. A terminating plan generally does not have to be restated. However, the Service has the discretion to request copies of any amendments during its review of a terminating plan. A plan that terminates after the effective date of a change in law, but prior to the date that amendments are otherwise required, must be amended to comply with the applicable provisions of law from the date on which such provisions become effective with respect to the plan. The plan must be amended in connection with the plan termination to comply with those provisions of law that become effective with respect to the plan or before the date of plan termination, including any amendments made after the date of termination that were required in order to obtain a favorable DL. See also the instructions to line 3f.

See *Procedural Requirements Checklist* of this form to ensure that your package is complete before submitting it.

Specific Instructions

Line 1. Enter the name, address, and telephone number of the plan sponsor/employer.

A plan sponsor means:

- In the case of a plan that covers the employees of one employer, the employer;
- In the case of a plan sponsored by two or more entities required to be combined under section 414(b), (c), or (m), one of the members participating in the plan; or
- In the case of a plan that covers the employees and/or partner(s) of a partnership, the partnership.

Note. The name of the plan sponsor/employer should be the same name that is used when the Form 5500 series annual return/report is filed for this plan, if applicable. The type of employer that can sponsor a 403(b) plan is defined in Regulations section 1.403(b)-2(b)(8). Line 1a is limited to 70 characters.

Line 1f. Enter the 9-digit employer identification number (EIN) assigned to the plan sponsor/employer or the organization sponsoring the 403(b) plan. For a 401(a) plan, this should be the same EIN that is used when the Form 5500 series annual return/report is filed for this plan, if applicable. For a multiple-employer plan, the EIN should be the same EIN that is used by the participating employer when Form 5500 is filed by the employer.



Do not use a social security number or the EIN of the trust.

Line 1i. Enter the two digits representing the month the employer's tax year ends.

Lines 1j through 1m. If a foreign entity, follow the country's practice for entering the name of the city or town, province/county, and the postal code.

Line 2. The contact person will receive copies of all correspondence as authorized in a Form 2848 or Form 8821. Either complete the contact's information on this line, or mark the box and attach a completed Form 2848 or Form 8821.

Lines 2h through 2k. If a foreign contact, follow the country's practice for entering the name of the city or town, province/county, and the postal code.

Line 3a. This field is limited to 70 characters, including spaces. Fill in the name as it should appear on the DL to the extent permitted. Keep in mind that "Employees" and "Trust" are not necessary in the plan name and will be left off if space does not permit.

Line 3b. Enter the three-digit plan number. This should be the same number that is used when the Form 5500 annual series return/report is filed.

Line 3c. Plan month means the month in which the plan year ends. Enter the two-digit month (MM).

Line 3e. Enter the total number of participants. A participant is:

1. Any employee participating in the plan, including employees under a section 401(k) qualified cash or deferred arrangement or 403(b) plan who are eligible but do not make elective deferrals,
2. Retirees and other former employees who have a nonforfeitable right to benefits under the plan, and

3. The beneficiaries of a deceased employee who is receiving or will in the future receive benefits under the plan. Include one beneficiary for each deceased employee regardless of the number of individuals receiving benefits.

Example. Payment of a deceased employee's benefit to three children is considered a payment to one beneficiary.

Line 3f and g. See Notice 2002-1, 2002-2 I.R.B. 283 (as amplified by Notice 2003-49, 2003-32 I.R.B. 294, and Notice 2017-1, 2017-2 I.R.B. 367), for further details, including how to determine compensation.

Line 4b. An individually designed plan is eligible for the 6-year remedial amendment cycle (RAC) if the employer that sponsors the plan and the sponsor of a pre-approved M&P or VS plan document jointly executed Form 8905, Certification of Intent To Adopt a Pre-approved Plan, before the end of the plan's 5-year RAC. An individually designed plan is also eligible for the 6-year cycle under certain other circumstances set forth in section 17 of Rev. Proc. 2007-44.

Line 5. Attach copies of records of all actions taken to terminate the plan, such as board of directors' resolutions, etc.

Line 5b(1). Check "No" only if there will be no reversion of plan assets to the employer.

Line 6a. A Pension Equity Plan (PEP) is a DB plan which, rather than or in addition to expressing the accrued benefit as a life annuity commencing at normal retirement age, defines benefits for each employee as an amount equal to an accumulated percentage of final pay. Benefits are generally described as a percentage of final pay with the percentage determined as the accumulation of percentage points or lump-sum credits received for each year of service. Generally, the accumulated percentage points or lump-sum credits are multiplied by final average or career average compensation to determine the lump-sum amount.

A cash balance plan is a DB plan which, rather than or in addition to expressing the accrued benefit as a life annuity commencing at normal retirement age, defines benefits for each employee in terms more common to a DC plan, that is, as a single-sum distribution amount equal to the employee's hypothetical account balance. Benefits consist of an accumulation of hypothetical allocation credits to an account plus hypothetical accumulated interest credits on that account.

Line 6b(2). If the plan's normal retirement age is below 62, the employer (or trustees in the case of a multi-employer plan) must submit a signed statement that this is a good faith determination of the typical retirement age for the industry in which the covered workforce is employed. See Regulations section 1.401(a)-1. If this is a governmental plan, leave blank.

Line 7. If "Yes," complete only applicable sections of this form. Governmental plans under section 414(d) are exempt from certain qualification requirements and are deemed to satisfy certain other qualification requirements under certain conditions. For example, the nondiscrimination rules, minimum participation rules, top heavy rules, and minimum funding standards do not apply to governmental plans. In addition, such plans meet the vesting rules if they meet the pre-ERISA vesting requirements.

Line 8. If a church plan has not made such an election, complete only the portions of this form that apply.

A church plan (for which no special election under section 410(d) has been made) is ordinarily not subject to various qualification requirements. Section provisions that do not apply to a nonelecting church plan include section 410 (relating to minimum participation standards), section 411 (relating to minimum vesting standards), section 412 (relating to minimum funding standards for pension plans), and section 4975 (relating to prohibited transactions). In addition, provisions relating to joint and survivor annuities, mergers and consolidations, assignment or alienation of benefits, time of benefit commencement, certain social security increases, withdrawals of employee contributions, and distributions after plan termination, respectively, also do not apply.

Line 9. If "Yes," attach a statement that provides the following:

1. Name of plans involved,
2. Type of plan,
3. Date of merger, consolidation, spinoff, or a transfer of plan assets or liabilities, and
4. Verification that each plan involved was qualified at the time of the merger, consolidation, spinoff, or a transfer of plan assets or liabilities.

Note. Verification includes a copy of a prior DL, if any, the appropriate opinion or advisory letter, and adoption agreement/plan document. Otherwise, provide a signed and dated copy of the most recent restatement and any subsequent amendments.

The plan and amendments submitted to verify the plan was qualified prior to the merger, consolidation, spinoff, or a transfer of plan assets or liabilities are for information purposes only and will not be ruled on.

If applicable, file Form 5310-A, Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business, 30 days prior to the merger, consolidation, or transfer of assets or liabilities.

Note. A termination/reestablishment transaction occurs when an employer terminates an overfunded DB plan, receives the excess assets, and then establishes a new DB plan covering the active employee.

Line 10. Check "Yes" and attach an explanation if the plan has any matter pending before:

1. The Internal Revenue Service (including the Voluntary Compliance Program),
2. The Department of Labor,
3. The Pension Benefit Guaranty Corporation (PBGC), or
4. Any court (including bankruptcy court).

The attachment should include a contact person's name and telephone number and agency or court.

Line 16. If "Yes," attach a statement identifying the plan sections that satisfy the safe harbor (including, if applicable, permitted disparity requirements) and specify which of the following regulations is intended to be satisfied.

- 1.401(a)(4)-2(b)(2) DC plan with uniform allocation formula.
- 1.401(a)(4)-3(b)(3) unit credit DB plan.

1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan.

1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan.

1.401(a)(4)-3(b)(5) insurance contract plan.

Line 17. If "Yes," attach a separate statement providing the name, EIN, and plan type of the other plan, and a copy of pertinent plan provisions from the related plan regarding the offset.

Line 18. If this is a request for an individually designed plan that consists of a DB plan and a qualified cash or deferred arrangement, submit two Forms 5300 and two applicable user fees and provide an attachment with the plan sponsor/ employer EIN and plan number of the other plan.

Line 19. Section 3001 of the Employee Retirement Income Security Act (ERISA) requires the applicants subject to section 410 to provide evidence that each employee who qualifies as an interested party has been notified of the filing of the application. If "Yes" is checked, it means that each employee has been notified as required by Regulations section 1.7476-1. If this is a one-person plan or if this plan is not subject to section 410, a copy of the notice is not required to be attached to this application. If "No" is checked or this line is blank, the application will be returned.

Rules defining "interested parties" and the form of notification are in Regulations section 1.7476-1.

Line 20. If the plan involves a section 401(h) feature, reference the feature in the cover letter and note that this feature is part of the termination application. The cover letter must specifically state the location of plan provisions that relate to the section 401(h) feature.

Line 21. If the plan has been restated to change the type of plan under Regulations section 1.401-1, check "Yes" and attach a statement explaining the change.

Line 22. The accrued benefits of a plan participant may not be reduced on plan termination. A plan amendment (including an amendment terminating a plan) that effectively eliminates or reduces an early retirement benefit or a retirement type subsidy for benefits attributable to pre-amendment service is treated as reducing the accrued benefit of a participant if subsequent to termination the participant could satisfy the conditions necessary to receive such benefits. See section 411(d)(6), Regulations section 1.411(d)-3, and Rev. Rul. 85-6, 1985-1 C.B. 133.

Line 23. This question applies to single employer DB plans that must comply with section 436. Skip to line 26 if this does not apply. A DB plan must attach copies of the Adjusted Funding Target Attainment Percentage (AFTAP) certification(s) and the Schedule SB (Form 5500), Single-Employer Defined Benefit Plan Actuarial Information, for the year of termination and the prior two years. Also, see Notice 2012-46, 2012-30 I.R.B. 86 for additional information concerning notice requirements of ERISA 101(j).

Line 28. If the answer to this item is "Yes," attach a list that includes the:

1. Name(s) of the plan sponsor(s),
2. Employer or sponsor(s) EIN(s),
3. Administrator's identification number(s),
4. Plan number(s),
5. An explanation of the transaction(s) including:

a. The amount(s) of any reversion(s),

b. The date(s) of termination, and

c. The reason(s) for termination.

Line 37. Enter the number that corresponds to the 403(b) eligible employer defined in Regulations Section 1.403(b)-2(b)(8):

Enter 1 if the eligible employer is a tax-exempt organization under 501(c)(3) including but not limited to a church defined under 3121(w)(3)(A) or Qualified church-controlled organizations under 3121(w)(3)(B).

Enter 2 if the eligible employer is a State, as defined by Regulations Section 1.403(b)-2(b)(20), a political subdivision of a State, or any agency or instrumentality of a State with respect to an employee performing services in a public school, as defined by Regulations Section 1.403(b)-2(b)(14).

Enter 3 if the eligible employer is the employer of a minister described in section 414(e)(5)(A), but only with respect to the minister or a self-employed minister described in 414(e)(5)(A).

Line 38. Check "Yes" if the eligible employer is a 501(c)(3) organization that satisfies the requirements of section 3121(w)(3)(B).

Line 39. Check "Yes" if the church-controlled organization is a non-QCCO as defined in section 414(c)(2)(B).

Note: A "Yes" answer means the plan is maintained by a church-controlled tax-exempt organization under 501(c)(3) that is not a qualified church-controlled organization.

Line 40. Check "Yes" if the plan is a church plan under section 414(e) that hasn't made a section 410(d) election.

Line 41. Check "Yes" if this plan allows for employee after-tax contributions.

Line 42. Check "Yes" if this plan offers elective deferrals.

Line 43. Check "Yes" if this plan offers matching contributions.

Line 44. Check "Yes" if this plan allows for non-elective employer contributions other than matching contributions.

Line 45. Check "Yes" if this plan sponsor has less than 1,000 employees.

Line 46. Check "Yes" if this plan is sponsored by an educational organization as defined in section 170(b)(1)(A) in which the employee contributions were contributed to a credit union described in section 501(c)(14) that maintains separate nonforfeitable special share accounts for each employee. A plan established on or before May 17, 1982 has grandfathered status for accounts administered by the credit union but no employee first covered by the plan after May 17, 1982 is covered by Revenue Ruling 82-102, 1982-1 C.B. 62. A "Yes" answer is also required if the submitted plan was established by a church-related organization and was a defined benefit plan effective September 3, 1982 when 403(b) treatment was established.

Line 47. Check "Yes" if distributions of all accounts have been made as either (1) delivery of a fully paid (individual) annuity contract, (2) delivery of a certificate of fully paid benefits under a group annuity contract, or (3) distributions in cash or in kind of the investments held in section 403(b)(7) custodial accounts.

Line 48. Check “Yes” if the plan administrator will distribute to an individual custodial account in-kind per Rev. Rul. 2020-23, 2020-47 I.R.B. 1028 if the participants or beneficiary does not elect a distribution.

Line 49. Check “Yes” if all participants are fully vested in accordance with 1.403(b)-10(a). To the extent a contract fails to satisfy the nonforfeitability requirement of 1.403(b)-3(a)(2) as of the date of plan termination, the contract is not, and cannot later become, a 403(b) contract.

Line 50. Check “Yes” to attest that the employer satisfies the applicable termination requirements provided in Regulations section 1.403(b)-10(a).

Line 51. Check “Yes” if a plan-to-plan transfer has occurred as defined under 1.403(b)-10(b).

Line 52.

1. A custodial account is defined in 1.403(b)-8(d)(2) as a plan, or separate account under a plan, in which an amount attributable to section 403(b) contributions (or amounts rolled into a section 403(b) contract, as described in 1.403(b)-10(d) is held by a bank or a person who satisfies the conditions in section 401(f)(2) if the conditions in 1.403(b)-8(d)(2)(i) through (iv) are satisfied.
2. Individual annuity contracts are annuity contracts defined in 1.403(b)-8(c).
3. A Group Annuity Contract is a single annuity contract which separately accounts for the assets at the participant level.
4. A retirement income account is a defined contribution sponsored or maintained by a church, or a church-related organization, pursuant to a plan defined in Regulations Section 1.403(b)-9(a).

Line 53. If “adverse business conditions” is checked as the reason for termination, attach an explanation detailing the conditions that require termination of the plan.

Line 55a. A dropped participant means any participant who has terminated employment even if their benefits have not been distributed.

Enter the number of participants who separated from vesting service with less than 100% vesting in their accrued benefit or account balance. If there is a 20% reduction in participants for any period, attach an explanation as to why this would not constitute a partial termination.

Line 56b. Regulations section 1.401(a)-20, Q&A-2 provides, in part, that the requirements of sections 401(a)(11) and 417 apply to the payments under annuity contracts, not to the distributions of annuity contracts.

Line 57b. Enter the amount of forfeitures for each of the plan years on the chart. If these forfeitures resulted from a cashout for a year not listed on line 19, attach a statement indicating the year of the cashout.

Line 57c. Enter the amount of transfers and rollovers received from qualified plans (under section 401(a) and/or conduit IRAs) for each of the plan years entered. Submit proof that any rollovers or asset transfers received were from a qualified plan or IRA (for example, DL and timely interim amendments).

Line 59. Complete the statement showing the estimated fair market value of the plan assets and liabilities as of the proposed date of termination or the latest valuation date.

Include and clearly identify all liabilities (other than liabilities for benefit payments due after the date of plan termination) that are unpaid as of the proposed termination date or that are paid or payable from plan assets after the proposed date of plan termination under the provisions of the plan.

Liabilities include expenses, fees, other administrative costs, and benefit payments due and not paid before the proposed termination date or latest valuation date.

Line 59c(4). Include investment securities issued by a corporate entity at a stated interest rate repayable on a particular future date such as most bonds, debentures, convertible debentures, commercial paper, and zero coupon bonds. Do not include debt securities of governmental units or municipalities.

Line 59c(7)(A). Include the current value of real property owned by the plan which produces income from rentals, etc. Do not include this property on line 21e (building equipment, and other property used in plan operations).

Line 59c(9) and (10). Attach a list of outstanding loans from the plan. Include the following information:

1. Signed and dated loan agreement.
2. Dollar amount of each loan(s).
3. Date of loan.
4. Balance of the loan at the date of termination.
5. Account balance prior to the date of the loan.
6. Identify all disqualified persons as described by section 4975(e).
7. Amortization.
8. Repayment Schedule.

Line 59c(12). Include allocated and unallocated contracts including plan-owned life insurance.

Line 59i. “Acquisition indebtedness” for debt-financed property other than real property, means the outstanding amount of the principal debt incurred:

1. By the organization in acquiring or improving the property,
2. Before the acquisition or improvement of the property if the debt was incurred only to acquire or improve the property, or
3. After the acquisition or improvement of the property if the debt was incurred only to acquire or improve the property and was reasonably foreseeable at the time of such acquisition or improvement. For more details, see section 514(c).

How To Get Forms, Publications, and Assistance

Getting tax forms, instructions, and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Getting answers to your tax questions. If you have a tax question not answered by this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics by using the search feature or viewing the categories listed

For questions regarding this form, call Employee Plans Customer Service toll free at 877-829-5500.

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. Under sections 401, 403, 410, 411, 412, and 414 and their regulations, it is our legal right to ask for this information. Section 6109 requires you to provide your identifying number. You are not required to have your plan's qualification status determined by the IRS. However, if you want your plan's qualification status determined by the IRS, you are required to give us the information on this form. We need it to determine your plan's qualification status at the time of the plan's termination. Your failure to provide all of the information requested may prevent processing of this form. Providing false information may subject you to penalties. We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions for use in the administration of their tax laws. We may also disclose this information 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 time needed to complete and file the forms listed below will vary depending on individual circumstances. The estimated average times are:

	Recordkeeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Form 5310	57 hr., 9 min.	18 hr., 58 min.	20 hr., 44 min.
Form 6088	5 hr., 44 min.	1 hr., 12 min.	1 hr., 20 min.

Comments and suggestions. We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.
