

- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
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Comments and Suggestions

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

You can write to us at the following address.

Internal Revenue Service
 Tax Forms and Publications Division
 1111 Constitution Ave. NW, IR-6526
 Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can send your comments from www.irs.gov/formspubs. Click on “More Information” and then on “Give us feedback.”

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on these forms to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to figure and collect the right amount of tax.

Sections 170(f)(12), 199, 220(h), 223, 408, 408A, 529, 529A, 530, 853A, 6039, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050T, 6050U, 6050W, and their regulations require you to file an information return with the IRS and furnish a statement to recipients. Section 6109 and its regulations require you to provide your TIN on what you file.

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 possessions 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. If you fail to provide this information in a timely manner, you may be subject to penalties.

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 following forms will vary depending on individual circumstances. The estimated average times are:

1096	14 minutes
1097-BTC*	19 minutes
1098	13 minutes
1098-C*	18 minutes
1098-E	7 minutes
1098-MA	14 minutes
1098-Q	8 minutes
1098-T	13 minutes
1099-A	9 minutes
1099-B	25 minutes
1099-C	13 minutes
1099-CAP*	11 minutes
1099-DIV	23 minutes
1099-G	18 minutes
1099-INT	13 minutes
1099-K	27 minutes
1099-LTC	13 minutes
1099-MISC	18 minutes
1099-OID	13 minutes
1099-PATR	15 minutes
1099-Q	13 minutes
1099-QA	10 minutes
1099-R	25 minutes
1099-S	8 minutes
1099-SA	11 minutes
3921*	11 minutes
3922*	12 minutes
5498	24 minutes
5498-ESA	7 minutes
5498-QA	11 minutes
5498-SA	10 minutes
W-2G	20 minutes

* Privacy Act does not pertain to this form.

Burden estimates are based upon current statutory requirements as of October 2016. Estimates of burden do not reflect any future legislative changes that may affect the 2017 tax year. Any changes to burden estimates will be included in IRS’ annual Paperwork Reduction Act submission to the Office of Management and Budget (OMB) and will be made publicly available on www.reginfo.gov.

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. Send your comments to the Internal Revenue Service, Tax Forms and Publications, SE:W:CAR:MP:TFP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send these forms to this address. Instead, see part D.
