



# Instructions for Form 1120-H

## U.S. Income Tax Return for Homeowners Associations

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

### Future Developments

For the latest information about developments related to Form 1120-H and its separate instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1120H](https://www.irs.gov/Form1120H).

### Photographs of Missing Children

The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.nccmec.org/). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

### The Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an **independent** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](https://www.irs.gov/advocate).

As a taxpayer, the association has rights that the IRS must abide by in its dealings with the association. TAS can help the association if:

- A problem is causing financial difficulty for the association;
- The association is facing immediate threat of adverse action; or
- The association has tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

The TAS tax toolkit at [TaxpayerAdvocate.IRS.gov](https://www.taxpayeradvocate.irs.gov) can help the association understand these rights.

TAS has offices in every state, the District of Columbia, and Puerto Rico. Local advocates' numbers are in their local directories and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.taxpayeradvocate.irs.gov/Contact-Us). The corporation can also call TAS at 877-777-4778.

TAS also works to resolve large-scale or systemic problems that affect many taxpayers. If the association knows of one of these broad issues, please report it to TAS through the Systemic Advocacy Management System at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

For more information, go to [TaxpayerAdvocate.IRS.gov](https://www.taxpayeradvocate.irs.gov).

### How To Get Forms and Publications

**Internet.** You can access the IRS website 24 hours a day, 7 days a week, at [IRS.gov](https://www.irs.gov) to:

- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online by topic or keyword; and
- Sign up to receive local and national tax news by email.

**Tax forms and publications.** The association can download or print all of the forms and publications it may need on [IRS.gov/Forms](https://www.irs.gov/Forms).

Otherwise, the association can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to it. The IRS will process your order for forms and publications as soon as possible.

## General Instructions

### Purpose of Form

A homeowners association files Form 1120-H as its income tax return to take advantage of certain tax benefits. These benefits, in effect, allow the association to exclude exempt function income (defined later) from its gross income.

### Electing To File Form 1120-H

A homeowners association elects to take advantage of the tax benefits provided by section 528 by filing a properly completed Form 1120-H. The election is made separately for each tax year and must generally be made by the due date, including extensions, of the income tax return.

This extension does not extend the time to pay the tax.

Once Form 1120-H is filed, the association cannot revoke its election for that year unless the IRS consents. The association may request IRS consent by filing a ruling request. A user fee must be paid with all ruling requests. For more information on ruling requests, see Rev. Proc. 2022-1, 2022-1 I.R.B. 1 (or any successor), available at [IRS.gov/irb/2022-01\\_IRB#RP-2022-01](https://www.irs.gov/irb/2022-01_IRB#RP-2022-01).

If the association does not elect to use Form 1120-H, it must file the applicable income tax return, for example, Form 1120, U.S. Corporation Income Tax Return.

A homeowners association should compare its total tax computed on Form 1120-H with its total tax computed on Form 1120. The association may file the form that results in the lowest tax.

**Automatic 12-month extension to make election.** If the homeowners association fails to make the regulatory election to be treated as a homeowners association, it can get an automatic 12-month extension to make the section 528 election, provided corrective action is taken within 12 months of the due date (including extension) of the return. See Regulations section 301.9100-2 for more information.

**Tax rate.** The taxable income of a homeowners association that files its tax return on Form 1120-H is taxed at a flat rate of 30% for condominium

management associations and residential real estate associations. The tax rate for timeshare associations is 32%. These rates apply to both ordinary income and capital gains.

If the association is tax exempt under section 501(a), do not file Form 1120-H. See section 6033 and related regulations. If the association loses its exempt status, see Regulations section 1.528-8(e).

## Definitions

**Homeowners association.** There are three types of homeowners associations.

1. A condominium management association organized and operated to acquire, build, manage, maintain, and care for the property in a condominium project substantially all of whose units are homes for individuals.

2. A residential real estate management association organized and operated to acquire, build, manage, maintain, and care for a subdivision, development, or similar area substantially all of whose lots or buildings are homes for individuals.

3. A timeshare association (other than a condominium management association) organized and operated to acquire, build, manage, maintain, and care for the property that has members who hold a timeshare right to use, or a timeshare ownership interest in, real property of the timeshare association. A timeshare association cannot be a condominium management association.

See Regulations section 1.528-4 for information regarding the "substantially all" test for condominium management associations and residential real estate management associations.

To qualify as a homeowners association, the following must apply.

- At least 60% of the association's gross income for the tax year must consist of exempt function income (defined later).
- At least 90% of the association's expenses for the tax year must consist of expenses to acquire, build, manage, maintain, or care for its property, and, in the case of a timeshare association, for activities

provided to, or on behalf of, members of the timeshare association.

- No private shareholder or individual can profit from the association's net earnings except by acquiring, building, managing, maintaining, or caring for association property or by a rebate of excess membership dues, fees, or assessments.
- The association must file Form 1120-H to elect under section 528 to be treated as a homeowners association.

**Association property.** Association property includes real and personal property that:

1. The association holds,
2. The association's members hold in common,
3. The association's members hold privately within the association, and
4. Is owned by a governmental unit and is used to benefit the unit's residents.

Timeshare association property includes property related to the timeshare project that the association or its members have rights to use. These rights must arise out of recorded easements, covenants, or other recorded instruments.

For more information, see Regulations section 1.528-3.

**Taxable income.** Taxable income is the excess, if any, of:

1. Gross income for the tax year, excluding exempt function income, over
2. Allowed deductions directly connected with producing any gross income except exempt function income. Allowed deductions include a specific \$100 deduction. The following are not allowed.
  - Net operating loss deduction (section 172).
  - Deductions under Part VIII of subchapter B (special deductions for corporations).

If facilities are used (or personnel are employed) for both exempt and nonexempt purposes, see Regulations section 1.528-10.

**Exempt function income.** Exempt function income consists of membership dues, fees, or assessments from

(a) owners of condominium housing units; (b) owners of real property in the case of a residential real estate management association; or (c) owners of timeshare rights to use, or timeshare ownership interests in, real property in the case of a timeshare association. This income must come from the members as owners, not as customers, of the association's services.

Assessments or fees for a common activity qualify but charges for providing services don't qualify.

**Examples.** In general, exempt function income includes assessments made to:

1. Pay principal, interest, and real estate taxes on association property;
2. Maintain association property; and
3. Clear snow from public areas and remove trash.

Income that is not exempt function income includes:

1. Amounts that are not includible in the organization's gross income other than under section 528 (for example, tax-exempt interest);
2. Payments from nonmembers;
3. Payments from members for special use of the organization's facilities, apart from the use generally available to all members;
4. Interest on amounts in a sinking fund;
5. Payments for work done on nonassociation property; and
6. Members' payments for transportation.

For more information, see Regulations section 1.528-9.

## When To File

Generally, an association must file Form 1120-H by the 15th day of the 4th month after the end of its tax year.

However, an association with a fiscal year ending June 30 must file by the 15th day of the 3rd month after the end of its tax year. An association with a short tax year ending any time in June will be treated as if the short year ended on June 30, and must file by the 15th day of the 3rd month after the end of its tax year.

If the due date falls on a Saturday, Sunday, or legal holiday, the

association may file on the next business day.

**Private delivery services.**

Associations can use certain private delivery services (PDSs) designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you are using a PDS, go to [IRS.gov/PDSStreetAddresses](https://www.irs.gov/PDSStreetAddresses).



*PDSs can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

**Extension.** File Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns, to request an extension of time to file. Generally, the association must file Form 7004 by the regular due date of the return. See the Instructions for Form 7004.



*If the association elects to file Form 1120-H, it should file for extension on Form 7004 using the original form type assigned to the entity.*

**Who Must Sign**

The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other association officer (such as tax officer) authorized to sign.

If a return is filed on behalf of an association by a receiver, trustee, or assignee, the fiduciary must sign the return, instead of the association officer. Returns and forms signed by a receiver or trustee in bankruptcy on behalf of an association must be accompanied by a copy of the order or instructions of the court authorizing signing of the return or form.

If an association officer completes Form 1120-H, the paid preparer space should remain blank. Anyone who prepares Form 1120-H but doesn't charge the association should not complete that section. Generally, anyone who is paid to prepare the return must sign it and fill in the “Paid Preparer Use Only” area.

The paid preparer must complete the required preparer information and:

- Sign the return in the space provided for the preparer's signature, and
- Give a copy of the return to the taxpayer.

**Note.** A paid preparer may sign the original or amended returns by rubber stamp, mechanical device, or computer software program.

**Paid Preparer Authorization**

If the association wants to allow the IRS to discuss its 2022 tax return with the paid preparer who signed it, check the “Yes” box in the signature area of the return. This authorization applies only to the individual whose signature appears in the “Paid Preparer Use Only” section of the return. It doesn't apply to the firm, if any, shown in that section.

If the “Yes” box is checked, the association is authorizing the IRS to call the paid preparer to answer any questions that may arise during the processing of its return. The association is also authorizing the paid preparer to:

- Give the IRS any information that is missing from the return;
- Call the IRS for information about the processing of the return or the status of any related refund or payment(s); and

- Respond to certain IRS notices about math errors, offsets, and return preparation.

The association isn't authorizing the paid preparer to receive any refund check, bind the association to anything (including any additional tax liability), or otherwise represent the association before the IRS.

The authorization will automatically end no later than the due date (excluding extensions) for filing the association's 2023 tax return. If the association wants to expand the paid preparer's authorization, see Pub. 947, Practice Before the IRS and Power of Attorney.

**Other Forms and Statements That May Be Required**

See the Instructions for Form 1120 and Pub. 542, Corporations, for a list of other forms and statements the association may be required to file.

**Qualified opportunity investment.** If you deferred a capital gain in a qualified opportunity fund (QOF), you must file your return with Schedule D (Form 1120), Capital Gains and Losses; Form 8949, Sales and Other Dispositions of Capital Assets; and Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, attached. You will need to file Form 8997

**Where To File**

File the association's return at the address listed below.

If the association's principal business, office, or agency is located in:	Use the following address:
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0012
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0012
A foreign country or U.S. possession	Internal Revenue Service Center P.O. Box 409101 Ogden, UT 84409

annually until you dispose of the investment. See the Form 8997 instructions.

## Assembling the Return

To ensure that the association's tax return is correctly processed, attach all forms and schedules after Form 1120-H in the following order.

1. Form 4136.
2. Form 8978.
3. Form 8941.
4. Schedules in alphabetical order.
5. Additional forms in numerical order.
6. Supporting statements and attachments.

Complete every applicable entry space on Form 1120-H. Do not write "See Attached" or "Available Upon Request" instead of completing the entry spaces. If more space is needed on the forms or schedules, attach separate sheets using the same size and format as the printed forms. If there are supporting statements and attachments, arrange them in the same order as the schedules or forms they support and attach them last. Show the totals on the printed forms. Enter the association's name and EIN on each supporting statement or attachment.

## Accounting Methods

Figure taxable income using the method of accounting regularly used in keeping the association's books and records. In all cases, the method used must clearly show taxable income. Permissible methods include cash, accrual, or any other method authorized by the Internal Revenue Code.

### Change in accounting method.

Generally, the association must get IRS consent to change either an overall method of accounting or the accounting treatment of any material item. To do so, the association must generally file Form 3115, Application for Change in Accounting Method. See the Instructions for Form 3115 and Pub. 538, Accounting Periods and Methods, for more information and exceptions.

## Change of Tax Year

Generally, an association must get the consent of the IRS before changing its tax year by filing Form 1128, Application To Adopt, Change, or Retain a Tax Year. However, under certain conditions, an association can change its tax year without getting the consent.

For more information on change of tax year, see the Instructions for Form 1128 and Pub. 538.

## Rounding Off to Whole Dollars

You may enter decimal points and cents when completing your return. However, you should round off cents to whole dollars on your return, forms, and schedules to make completing your return easier. You must either round off all amounts on your return to whole dollars, or use cents for all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$8.40 rounds to \$8 and \$8.50 rounds to \$9.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

## Payment of Tax (Line 24)

The association must pay any tax due in full no later than the due date for filing its tax return (not including extensions). **Do not** include the payment with the tax return. However, see [Line 24. Amount owed](#), later.

### Electronic deposit requirement.

Associations must use electronic funds transfers to make all federal tax deposits (such as deposits of employment, excise, and income tax). Generally, electronic funds transfers are made using the Electronic Federal Tax Payment System (EFTPS). However, if the association doesn't want to use EFTPS, it can arrange for its tax professional, financial institution, payroll service, or other trusted third party to make deposits on its behalf. Also, it may arrange for its financial institution to initiate a same-day wire payment (discussed below) on its behalf. EFTPS is a free service provided by the Department of the Treasury. Services provided by a tax professional, financial institution,

payroll service, or other third party may have a fee.

To get more information about EFTPS or to enroll in EFTPS, go to [EFTPS.gov](#), or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

**Depositing on time.** For deposits made by EFTPS to be on time, the association must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due. If the association uses a third party to make deposits on its behalf, they may have different cutoff times.

**Same-day wire payment option.** If the association fails to submit a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, it can still make its deposit on time by using the Federal Tax Collection Service (FTCS). To use the same-day wire payment method, the association will need to make arrangements with its financial institution ahead of time. Please check with the financial institution regarding availability, deadlines, and costs. Financial institutions may charge a fee for payments made this way. To learn more about the information you will need to provide your financial institution to make a same-day wire payment, go to [IRS.gov/SameDayWire](#).

## Estimated Tax

The estimated tax and alternative minimum tax requirements do not apply to homeowners associations electing to file Form 1120-H. However, a homeowners association that does not elect to file Form 1120-H may be required to make payments of estimated tax. Because the election is not made until the return is filed, Form 1120-H provides lines for estimated tax payments and the crediting of overpayments against tax if estimated tax payments or overpayments apply.

## Interest and Penalties

**Interest.** Interest is charged on taxes paid late even if an extension of time

to file is granted. Interest is also charged on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements from the due date (including extensions) to the date of payment. The interest charge is figured at a rate determined under section 6621.

**Late filing of return.** In addition to losing the right to elect to file Form 1120-H, a homeowners association that doesn't file its tax return by the due date, including extensions, may be penalized 5% of the unpaid tax for each month or part of a month the return is late, up to a maximum of 25% of the unpaid tax. The minimum penalty for a return that is over 60 days late is the smaller of the tax due or \$450. The penalty will not be imposed if the association can show that the failure to file on time was due to reasonable cause.

**Late payment of tax.** An association that doesn't pay the tax when due may generally be penalized 1/2 of 1% of the unpaid tax for each month or part of a month the tax isn't paid, up to a maximum of 25% of the unpaid tax. The penalty will not be imposed if the association can show that the failure to pay on time was due to reasonable cause.

**Reasonable-cause determinations.** If the association receives a notice about a penalty after it files its return, send the IRS an explanation and we will determine if the association meets the reasonable-cause criteria. **Do not** attach an explanation when the association's return is filed.

**Other penalties.** Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, and fraud. See sections 6662, 6662A, and 6663.

## Specific Instructions

**Period covered.** File the 2022 return for calendar year 2022, and fiscal years that begin in 2022 and end in 2023. For a fiscal or short tax year return, fill in the tax year space at the top of the form.

The 2022 Form 1120-H can also be used if (a) the association has a tax year of less than 12 months that

begins and ends in 2023, and (b) the 2023 Form 1120-H isn't available at the time the association is required to file its return.

The association must show its 2023 tax year on the 2022 Form 1120-H and take into account any tax law changes that are effective for tax years beginning after December 31, 2022.

**Name and address.** Enter the association's true name (as set forth in the charter or other legal document creating it), address, and EIN on the appropriate lines. Include the suite, room, or other unit number after the street address. If the post office doesn't deliver mail to the street address and the association has a P.O. box, show the box number instead.

If the association receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

If the association has a foreign address, include the city or town, state or province, country, and foreign postal code. Do not abbreviate the country name. Follow the country's practice for entering the name of the state or province and postal code.

**Employer identification number (EIN).** Enter the association's EIN. If the association doesn't have an EIN, it must apply for one. An EIN may be applied for:

- Online by visiting [IRS.gov/EIN](https://www.irs.gov/ein) (the EIN is issued immediately once the application information is validated); or
- By mailing or faxing Form SS-4, Application for Employer Identification Number.

If the association has not received its EIN by the time the return is due, enter "Applied for" and the date you applied in the space for the EIN. For more details, see the Instructions for Form SS-4.

**Note.** Only associations located in the United States or U.S. possessions can use the online process.

**Final return, name change, address change, amended return.**

- If the association ceases to exist, file Form 1120-H and check the "Final return" box.

- If the association changed its name since it last filed a return, check the box for "Name change."
- If the association has changed its address since it last filed a return (including a change to an "in care of" address), check the box for "Address change."
- To amend a previously filed Form 1120-H, file a corrected Form 1120-H and check the "Amended return" box.

**Note.** If a change in address occurs after the return is filed, use Form 8822-B, Change of Address or Responsible Party—Business, to notify the IRS of the new address. See the instructions for Form 8822-B for details.

**Item A. Type of homeowners association.** See [Definitions](#), earlier.

**Item B. 60% gross income test.** At least 60% of the association's gross income for the tax year must consist of exempt function income. See [Exempt function income](#), earlier.

**Item C. 90% expenditure test.** At least 90% of the association's expenditures for the tax year must consist of expenses to acquire, build, manage, maintain, and care for property, and in the case of a timeshare association, for activities provided to, or on behalf of, members of the timeshare association. Include current and capital expenditures. Use the association's accounting method to figure the total.

Include:

1. Salary for an association manager or secretary;
2. Expenses for gardening, paving, street signs, security guards, and property taxes assessed on association property;
3. Current operating and capital expenditures for tennis courts, swimming pools, recreation halls, etc.; and
4. Replacement costs for common buildings, heating, air conditioning, elevators, etc.

Don't include expenditures for property that is not association property. Also, don't include investments or transfers of funds held to meet future costs. An example would be transfers to a sinking fund to replace a roof, even if the roof is association property.

**Item D.** Enter the association's total expenditures for the tax year including those expenditures directly related to exempt function income. Use the association's accounting method to figure the entry for item D.

**Item E.** Show any tax-exempt interest received or accrued. Include any exempt-interest dividend received as a shareholder in a mutual fund or other regulated investment company.

**Line 13. Interest.** The business interest expense deduction may be limited for certain associations. The Instructions for Form 8990, Limitation on Business Interest Expense Under Section 163(j), explain when a business interest expense deduction is limited, who is required to file Form 8990, and how certain businesses may elect out of the business interest expense limitation. See Form 8990 and the related instructions for details.

**Line 15. Other deductions.** Expenses, depreciation, and similar items must not only qualify as items of deduction, but must also be directly connected with the production of gross income to be deductible in computing the unrelated taxable income.

**Line 20.** Multiply the amount on line 19 (taxable income) by 30% (0.30) (timeshare associations multiply line 19 by 32% (0.32)). If the amount on line 19 is zero or less than zero, enter -0- on line 20.

**Line 21. Tax credits.** The association may qualify for the following tax credits.

- Foreign tax credit (Form 1118).
- General business credit (Form 3800).

**Note.** Homeowners associations can't claim the investment credit.

Enter the total applicable credits on line 21 and attach the appropriate form(s).

**Line 22. Total tax.** If the association must recapture any low-income

housing credit, qualified electric vehicle credit, or new markets credit, include the amount of the recapture in the total for line 22. To the right of the entry space, enter "LIHTC," "QEV," or "NMTC," "recapture," and the amount. For details, see Form 8611, Recapture of Low-Income Housing Credit; Regulations section 1.30-1 (regarding the qualified electric vehicle credit); Form 8874, New Markets Credit; or Form 8874-B, Notice of Recapture Event for New Markets Credit.

**Line 23g. Total payments.** Add the amounts on lines 23c through 23f and enter the total on line 23g.

**Backup withholding.** If the association had income tax withheld from any payments it received because, for example, it failed to give the payer its correct EIN, include the amount withheld in the total for line 23g. This type of withholding is called backup withholding. Show the amount withheld in the blank space in the right-hand column between lines 22 and 23g, and enter "Backup Withholding."

**Line 24. Amount owed.** If you can't pay the full amount of tax you owe, you can apply for an installment agreement online.

You can apply for an installment agreement online if:

- You can't pay the full amount shown on line 24,
- The total amount you owe is \$25,000 or less, and
- You can pay the liability in full in 24 months.

To apply using the Online Payment Agreement Application, go to [IRS.gov/OPA](https://www.irs.gov/OPA). Under an installment agreement, you can pay what you owe in monthly installments. There are certain conditions you must meet to enter into and maintain an installment agreement, such as paying the liability within 24 months and making all required deposits and timely filing tax returns during the

length of the agreement. If your installment agreement is accepted, you will be charged a fee and you will be subject to penalties and interest on the amount of tax not paid by the due date of the return.

---

#### **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 give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

If you have comments concerning the accuracy of the time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this office. Instead, see [Where To File](#), earlier.

---