

Estimated Tax for Corporations

For calendar year 2005, or tax year beginning _____, 2005, and ending _____, 20 _____

2005

(Keep for the corporation's records—Do not send to the Internal Revenue Service.)

1	Taxable income expected for the tax year	1			
	Qualified personal service corporations (defined in the instructions), skip lines 2 through 13 and go to line 14. Members of a controlled group, see instructions.				
2	Enter the smaller of line 1 or \$50,000	2			
3	Multiply line 2 by 15%			3	
4	Subtract line 2 from line 1	4			
5	Enter the smaller of line 4 or \$25,000	5			
6	Multiply line 5 by 25%			6	
7	Subtract line 5 from line 4	7			
8	Enter the smaller of line 7 or \$9,925,000	8			
9	Multiply line 8 by 34%			9	
10	Subtract line 8 from line 7	10			
11	Multiply line 10 by 35%			11	
12	If line 1 is greater than \$100,000, enter the smaller of (a) 5% of the excess over \$100,000 or (b) \$11,750. Otherwise, enter -0-			12	
13	If line 1 is greater than \$15 million, enter the smaller of (a) 3% of the excess over \$15 million or (b) \$100,000. Otherwise, enter -0-			13	
14	Add lines 3, 6, 9, and 11 through 13. (Qualified personal service corporations, multiply line 1 by 35%).			14	
15	Alternative minimum tax (see instructions)			15	
16	Total. Add lines 14 and 15			16	
17	Tax credits (see instructions)			17	
18	Subtract line 17 from line 16			18	
19	Other taxes (see instructions)			19	
20	Total tax. Add lines 18 and 19			20	
21	Credit for Federal tax paid on fuels (see instructions)			21	
22	Subtract line 21 from line 20. Note: If the result is less than \$500, the corporation is not required to make estimated tax payments			22	
23a	Enter the tax shown on the corporation's 2004 tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 22 on line 23b			23a	
b	Enter the smaller of line 22 or line 23a. If the corporation is required to skip line 23a, enter the amount from line 22			23b	
24	Installment due dates (see instructions) ▶	24	(a)	(b)	(c)
25	Required installments. Enter 25% of line 23b in columns (a) through (d) unless the corporation uses the annualized income installment method or adjusted seasonal installment method or is a "large corporation" (see instructions)	25	(a)	(b)	(c)
			(d)		

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method
(see pages 5 and 6 of the instructions)

Part I Adjusted Seasonal Installment Method <i>(Use this method only if the base period percentage for any 6 consecutive months is at least 70%.)</i>		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
1 Enter taxable income for the following periods:					
a Tax year beginning in 2002.	1a				
b Tax year beginning in 2003.	1b				
c Tax year beginning in 2004.	1c				
2 Enter taxable income for each period for the tax year beginning in 2005.	2				
3 Enter taxable income for the following periods:		First 4 months	First 6 months	First 9 months	Entire year
a Tax year beginning in 2002.	3a				
b Tax year beginning in 2003.	3b				
c Tax year beginning in 2004.	3c				
4 Divide the amount in each column on line 1a by the amount in column (d) on line 3a.	4				
5 Divide the amount in each column on line 1b by the amount in column (d) on line 3b.	5				
6 Divide the amount in each column on line 1c by the amount in column (d) on line 3c.	6				
7 Add lines 4 through 6.	7				
8 Divide line 7 by 3.	8				
9 Divide line 2 by line 8.	9				
10 Figure the tax on the amount on line 9 by following the same steps used to figure the tax for line 14, page 1, of Form 1120-W.	10				
11a Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a.	11a				
b Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b.	11b				
c Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c.	11c				
12 Add lines 11a through 11c.	12				
13 Divide line 12 by 3.	13				
14 Multiply the amount in columns (a) through (c) of line 10 by the amount in the corresponding column of line 13. In column (d), enter the amount from line 10, column (d).	14				
15 Enter any alternative minimum tax for each payment period (see instructions).	15				
16 Enter any other taxes for each payment period (see instructions).	16				
17 Add lines 14 through 16.	17				
18 For each period, enter the same type of credits as allowed on lines 17 and 21, page 1, of Form 1120-W (see instructions).	18				
19 Subtract line 18 from line 17. If zero or less, enter -0-.	19				

Part II Annualized Income Installment Method

		(a)	(b)	(c)	(d)
		First _____ months	First _____ months	First _____ months	First _____ months
20 Annualization periods (see instructions).	20				
21 Enter taxable income for each annualization period (see instructions).	21				
22 Annualization amounts (see instructions).	22				
23 Annualized taxable income. Multiply line 21 by line 22.	23				
24 Figure the tax on the amount in each column on line 23 by following the same steps used to figure the tax for line 14, page 1, of Form 1120-W.	24				
25 Enter any alternative minimum tax for each annualization period (see instructions).	25				
26 Enter any other taxes for each annualization period (see instructions).	26				
27 Total tax. Add lines 24 through 26.	27				
28 For each annualization period, enter the same type of credits as allowed on lines 17 and 21, page 1, of Form 1120-W (see instructions).	28				
29 Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-.	29				
30 Applicable percentage.	30	25%	50%	75%	100%
31 Multiply line 29 by line 30.	31				

Part III Required Installments

		1st installment	2nd installment	3rd installment	4th installment
		Note: Complete lines 32 through 38 of one column before completing the next column.			
32 If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31.	32				
33 Add the amounts in all preceding columns of line 38 (see instructions).	33				
34 Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0-.	34				
35 Enter 25% of line 23b, page 1, in each column. (Note: "Large corporations," see the instructions for line 25 on page 5 for the amount to enter.)	35				
36 Subtract line 38 of the preceding column from line 37 of the preceding column.	36				
37 Add lines 35 and 36.	37				
38 Required installments. Enter the smaller of line 34 or line 37 here and on line 25, page 1 (see instructions).	38				

IRS E-Services Makes Taxes Easier

Now, more than ever before, businesses can enjoy the benefits of filing and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make filing and paying taxes easier.

- You can e-file your Form 1120 tax return and certain other business income tax returns; Form 940 and 941 employment tax returns; Form 1099 and certain other information returns. Visit www.irs.gov/efile for more information.
- You can pay taxes online or by phone using the free Electronic Federal Tax Payment System (EFTPS). Visit www.eftps.gov or call 1-800-555-4477 for more information. EFTPS is required for certain corporations; see *Depository Method of Tax Payment* below.

General Instructions

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

What's New

The Working Families Tax Relief Act of 2004 extended several expiring tax law provisions. These include the following.

- The welfare-to-work credit, work opportunity credit, Indian employment credit, research credit, and qualified electric vehicle credit. For details, see Form 8861, Welfare-to-Work Credit, Form 5884, Work Opportunity Credit, Form 8845, Indian Employment Credit, Form 6765, Credit for Increasing Research Activities, and Form 8834, Qualified Electric Vehicle Credit.
- The deduction for clean-fuel vehicles and certain refueling property. For details, see Publication 535, Business Expenses.
- The deduction for contributions of computer technology and equipment for educational purposes. For details, see section 170(e)(6).

The American Jobs Creation Act of 2004 made the following changes.

- For tax years beginning after 2004, a tax deduction is available on domestic production activities. For details, see section 199.
- The extraterritorial income exclusion has been repealed, subject to certain transitional rules, for transactions after 2004. For details, see Form 8873, Extraterritorial Income Exclusion.

See Pub. 553 for more details.

Who Must Make Estimated Tax Payments

- Corporations generally must make estimated tax payments if they expect their estimated tax (income tax less credits) to be \$500 or more.
- S corporations must also make estimated tax payments for certain taxes. S corporations should see the instructions for Form 1120S, U.S. Income Tax Return for an S Corporation, to figure their estimated tax payments.
- Tax-exempt organizations subject to the unrelated business income tax and private foundations use Form 990-W, Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations, to figure the amount of their estimated tax payments.

When To Make Estimated Tax Payments

The installments generally are due by the 15th day of the 4th, 6th, 9th, and 12th months of the tax year. If any due date falls on a Saturday, Sunday, or legal holiday, the installment is due on the next regular business day.

Underpayment of Estimated Tax

A corporation that does not make estimated tax payments when due may be subject to an underpayment penalty for the period of underpayment.

Overpayment of Estimated Tax

A corporation that has overpaid its estimated tax may apply for a quick refund if the overpayment is at least 10% of its expected income tax liability and at least \$500. To apply, file Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax, after

the end of the tax year and before the corporation files its income tax return. Form 4466 may not be filed later than the 15th day of the 3rd month after the end of the tax year.

Depository Method of Tax Payment

Some corporations (described below) are required to electronically deposit all depository taxes, including estimated tax payments.

Electronic deposit requirement. The corporation must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2005 if:

- The total deposits of such taxes in 2003 were more than \$200,000 or
- The corporation was required to use EFTPS in 2004.

If the corporation is required to use EFTPS and fails to do so, it may be subject to a 10% penalty.

Depositing on time. For EFTPS deposits to be made timely, the corporation must initiate the transaction at least 1 business day before the date the deposit is due.

Deposits with Form 8109. If the corporation does not use EFTPS, deposit corporation income tax payments (and estimated tax payments) with Form 8109, Federal Tax Deposit Coupon. If you do not have a preprinted Form 8109, use Form 8109-B to make deposits. You can get this form only by calling 1-800-829-4933. Be sure to have your employer identification number (EIN) ready when you call.

Do not send deposits directly to an IRS office; otherwise, the corporation may have to pay a penalty. Mail or deliver the completed Form 8109 with the payment to an authorized depository (that is a commercial bank or other financial institution authorized to accept Federal tax deposits). Make checks or money orders payable to the depository.

If the corporation prefers, it may mail the coupon and payment to: Financial Agent, Federal Tax Deposit Processing, P.O. Box 970030, St. Louis, MO 63197. Make the check or money order payable to "Financial Agent."

To help ensure proper crediting, write the corporation's EIN, the tax period to which the deposit applies, and "Form 1120" on the check or money order. Be sure to darken the "1120" box under "Type of Tax" and the appropriate "Quarter" box under "Tax Period" on the coupon. Records of these deposits will be sent to the IRS. For more information, see "Marking the Proper Tax Period" in the instructions for Form 8109.

For more information on deposits, see the instructions in the coupon booklet (Form 8109) and Pub. 583, Starting a Business and Keeping Records.

Refiguring Estimated Tax

If, after the corporation figures and deposits estimated tax, it finds that its tax liability for the year will be more or less than originally estimated, it may have to refigure its required installments. If earlier installments were underpaid, the corporation may owe a penalty.

An immediate catchup payment should be made to reduce the amount of any penalty resulting from the underpayment of any earlier installments, whether caused by a change in estimate, failure to make a deposit, or a mistake.

Specific Instructions

Line 1. Qualified Personal Service Corporations

A qualified personal service corporation is taxed at a flat rate of 35% of taxable income. A corporation is a qualified personal service corporation if it meets both of the following tests.

- Substantially all of the corporation's activities involve the performance of services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, or consulting.
- At least 95% of the corporation's stock, by value, is owned, directly or indirectly, by employees performing the services, retired employees who had performed the services listed above, any estate of an employee or retiree described above, or any person who acquired the stock of the corporation as a result of the death of an employee or retiree (but only for the 2-year period beginning on the date of the employee's or retiree's death). See Temporary Regulations section 1.448-1T(e) for details.

Lines 2, 5, and 8. Members of a Controlled Group

Members of a controlled group enter on line 2 the smaller of (a) the amount on line 1 or (b) their share of the \$50,000 amount. On line 5, enter the smaller of (a) the amount on line 4 or (b) their share of the \$25,000 amount. On line 8, enter the smaller of (a) the amount on line 7 or (b) their share of the \$9,925,000 amount.

Equal apportionment plan. If no apportionment plan is adopted, members of a controlled group must divide the amount in each taxable income bracket equally among themselves. For example, Controlled Group AB consists of Corporation A and Corporation B. They do not elect an apportionment plan. Therefore, each corporation is entitled to:

- \$25,000 (one-half of \$50,000) on line 2,
- \$12,500 (one-half of \$25,000) on line 5, and
- \$4,962,500 (one-half of \$9,925,000) on line 8.

Unequal apportionment plan. Members of a controlled group may elect an unequal apportionment plan and divide the taxable income brackets as they want. There is no need for consistency among taxable income brackets. Any member may be entitled to all, some, or none of the taxable income bracket. However, the total amount for all members cannot be more than the total amount in each taxable income bracket.

Line 12. Additional 5% Tax

Members of a controlled group are treated as one group to figure the applicability of the additional 5% tax and the additional 3% tax. If an additional tax applies, each member will pay that tax based on the part of the amount used in each taxable income bracket to reduce that member's tax. See section 1561(a). Each member of the group must enter on line 12 its share of the smaller of (a) 5% of the taxable income in excess of \$100,000 or (b) \$11,750.

Line 13. Additional 3% Tax

If the additional 3% tax applies, each member of the controlled group must enter on line 13 its share of the smaller of (a) 3% of the taxable income in excess of \$15 million or (b) \$100,000. See the instructions for line 12 above.

Line 15. Alternative Minimum Tax (AMT)

Note. Skip this line if the corporation is treated as a "small corporation" exempt from the AMT under section 55(e).

AMT is generally the excess of tentative minimum tax (TMT) for the tax year over the regular tax for the tax year. See section 55 for definitions of TMT and regular tax. A limited amount of the foreign tax credit, as figured for the AMT, is allowed in computing the TMT.

Line 17. Tax Credits

For information on tax credits the corporation may take, see the instructions for Form 1120, Schedule J, lines 6a through 6f, (Form 1120-A, Part I, line 2), or the instructions for the applicable lines and schedule of other income tax returns.

Line 19. Other Taxes

For information on other taxes the corporation may owe, see the instructions for Form 1120, Schedule J, line 10, (Form 1120-A, Part I, line 4), or the instructions for the applicable line and schedule of other income tax returns.

Line 21. Credit for Federal Tax Paid on Fuels

See Form 4136, Credit for Federal Tax Paid on Fuels, to find out if the corporation qualifies to take this credit. Include on line 21 any credit the corporation is claiming under section 4682(g)(2) for tax on ozone-depleting chemicals.

Line 23a. 2004 Tax

Figure the corporation's 2004 tax in the same way that line 22 of this worksheet was figured, using the taxes and credits from the 2004 income tax return. Large corporations, see the instructions for line 25 below.

If a return was not filed for the 2004 tax year showing a liability for at least some amount of tax or the 2004 tax year was for less than 12 months, do not complete line 23a. Instead, skip line 23a and enter the amount from line 22 on line 23b.

Line 24. Installment Due Dates

Calendar-year taxpayers: Enter 4-15-2005, 6-15-2005, 9-15-2005, and 12-15-2005, respectively, in columns (a) through (d).

Fiscal-year taxpayers: Enter the 15th day of the 4th, 6th, 9th, and 12th months of your tax year in columns (a) through (d). If the due date falls on a Saturday, Sunday, or legal holiday, enter the next business day.

Line 25. Required Installments

Payments of estimated tax should reflect any 2004 overpayment that the corporation chose to credit against its 2005 tax. The overpayment is credited against unpaid required installments in the order in which the installments are required to be paid.

Annualized income installment method and/or adjusted seasonal installment method. If the corporation's income is expected to vary during the year because, for example, it operates its business on a seasonal basis, it may be able to lower the amount of one or more required installments by using the annualized income installment method and/or the adjusted seasonal installment method. For example, a ski shop, which receives most of its income during the winter months, may be able to benefit from using one or both of these methods in figuring one or more of its required installments.

To use one or both of these methods, complete Schedule A on pages 2 and 3. If Schedule A is used for any payment date, it must be used for all payment due dates. To arrive at the amount of each required installment, Schedule A automatically selects the smallest of (a) the annualized income installment (if applicable), (b) the adjusted seasonal installment (if applicable), or (c) the regular installment under section 6655(d)(1) (increased by any recapture of a reduction in a required installment under section 6655(e)(1)(B)).

Large corporations. A large corporation is a corporation that had, or whose predecessor had, taxable income of \$1 million or more for any of the 3 tax years immediately preceding the 2005 tax year. For this purpose, taxable income is modified to exclude net operating loss and capital loss carrybacks or carryovers. Members of a controlled group, as defined in section 1563, must divide the \$1 million amount among themselves according to rules similar to those in section 1561.

If Schedule A is not used, follow the instructions below to figure the amounts to enter on line 25. If Schedule A is used, follow the instructions below to figure the amounts to enter on line 35 of Schedule A.

- If line 22 is smaller than line 23a: Enter 25% of line 22 in columns (a) through (d) of line 25.
- If line 23a is smaller than line 22: Enter 25% of line 23a in column (a) of line 25. In column (b), determine the amount to enter as follows:

1. Subtract line 23a from line 22,
2. Add the result to the amount on line 22, and
3. Multiply the result in 2 above by 25% and enter the result in column (b).

Enter 25% of line 22 in columns (c) and (d).

Schedule A

If only the adjusted seasonal installment method (Part I) is used, complete Parts I and III of Schedule A. If only the annualized income installment method (Part II) is used, complete Parts II and III. If both methods are used, complete all three parts. Enter in each column on line 25, page 1, the amounts from the corresponding column of line 38. If Schedule A is used for any payment date, it must be used for all payment dates.



Do not figure any required installment until after the end of the month preceding the due date for that installment.

Part I. Adjusted Seasonal Installment Method

Complete this part only if the corporation's base period percentage for any 6 consecutive months of the tax year equals or exceeds 70%. Figure the base period percentage using the 6-month period in which the corporation normally receives the largest part of its taxable income. The base period percentage for any period of 6 consecutive months is the average of the three percentages figured by dividing the taxable income for the corresponding 6-consecutive-month period in each of the 3 preceding tax years by the taxable income for each of their respective tax years.

Example. An amusement park with a calendar year tax year receives the largest part of its taxable income during a 6-month period, May through October. To compute its base period percentage for this 6-month period, the amusement park figures its taxable income for each May–October period in 2002, 2003, and 2004. It then divides the taxable income for each May–October period by the total taxable income for that particular tax year. The resulting percentages are 69% (.69) for May–October 2002, 74% (.74) for May–October 2003, and 67% (.67) for May–October 2004. Because the average of 69%, 74%, and 67% is 70%, the base period percentage for May through October 2005 is 70%. Therefore, the amusement park qualifies for the adjusted seasonal installment method.

Line 15. Alternative Minimum Tax

The corporation may owe AMT unless it will be a “small corporation” exempt from the AMT under section 55(e) for its 2005 tax year. To figure the AMT, use the 2004 Form 4626 and its instructions as a guide. Figure alternative minimum taxable income (AMTI) using income and deductions for the months shown in the column headings above line 1. Divide the AMTI by the amounts on line 8 before subtracting the exemption amount. Multiply that result by 20% and subtract any AMT foreign tax credit plus the amount on line 10 to arrive at the AMT. For columns (a) through (c), multiply the AMT by the amount shown on line 13.

Line 16. Other Taxes

For the same taxes used to figure line 19 of Form 1120-W, figure the amounts for the months shown in the column headings above line 1.

Line 18. Credits

Enter the credits to which the corporation is entitled for the months shown in the column headings above line 1.

Part II. Annualized Income Installment Method

Line 20. Annualization Periods

Enter in the space on line 20, columns (a) through (d), respectively, the annualization periods that the corporation is using, based on the options listed below. For example, if the corporation elects Option 1, enter on line 20 the annualization periods 2, 4, 7, and 10, in columns (a) through (d), respectively.



Use Option 1 or Option 2 only if the corporation elected to use one of these options by filing Form 8842, Election To Use Different Annualization Periods for Corporate Estimated Tax, on or before the due date of the first required installment payment. Once made, the election is irrevocable for the particular tax year.

	1st Installment	2nd Installment	3rd Installment	4th Installment
Standard option	3	3	6	9
Option 1 . . .	2	4	7	10
Option 2 . . .	3	5	8	11

Line 21. Taxable Income

If a corporation has income includible under section 936(h) (Puerto Rico and possessions tax credits) or section 951(a) (controlled foreign corporation income), special rules apply.

Amounts includible in income under section 936(h) or 951(a) (and allocable credits) generally must be taken into account in figuring the amount of any annualized income installment as the income is earned. The amounts are figured in a manner similar to the way in which partnership income inclusions (and allocable credits) are taken into account in figuring a partner’s annualized income installments as provided in Regulations section 1.6654-2(d)(2).

Safe harbor election. Corporations may be able to elect a prior year safe harbor election. Under the election, an eligible corporation is treated as having received ratably during the tax year items of income under sections 936(h) and 951(a) (and allocable credits) equal to a specified percentage of the amounts shown on the corporation’s return for the first preceding tax year (the second preceding tax year for the first and second required installments).

For more information, see section 6655(e)(4) and Rev. Proc. 95-23, 1995-1 C.B. 693.

Line 22. Annualization Amounts

Enter the annualization amounts for the option used on line 20. For example, if the corporation elects Option 1, enter on line 22 the annualization amounts 6, 3, 1.71429, and 1.2, in columns (a) through (d), respectively.

	1st Installment	2nd Installment	3rd Installment	4th Installment
Standard option	4	4	2	1.33333
Option 1 . . .	6	3	1.71429	1.2
Option 2 . . .	4	2.4	1.5	1.09091

Line 25. Alternative Minimum Tax

The corporation may owe AMT unless it will be a “small corporation” exempt from the AMT under section 55(e) for its 2005 tax year. To figure the AMT, use the 2004 Form 4626 and its instructions as a guide. Figure AMTI using income and deductions for the annualization period entered in each column on line 20. Multiply the AMTI by the annualization amounts on line 22 before subtracting the exemption amount. Multiply that result by 20% and subtract any AMT foreign tax credit plus the amount on line 24 to arrive at the AMT.

Line 26. Other Taxes

For the same taxes used to figure line 19 of Form 1120-W, figure the amounts for the months shown on line 20.

Line 28. Credits

Enter the credits to which the corporation is entitled for the months shown in each column on line 20. Do not annualize any credit. However, when figuring the credits, annualize any item of income or deduction used to figure the credit. For more details, see Rev. Rul. 79-179, 1979-1 C.B. 436.

Part III. Required Installments

Line 33

Before completing line 33 in columns (b) through (d), complete lines 34 through 38 in each of the preceding columns. For example, complete lines 34 through 38 in column (a) before completing line 33 in column (b).

Line 38. Required Installments

For each installment, enter the smaller of line 34 or line 37 on line 38. Also enter the result on line 25, page 1.

Paperwork Reduction Act Notice. Your use of this form is optional. It is provided to aid the corporation in determining its tax liability.

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 this form will vary depending on individual circumstances. The estimated average time is:

Form	Recordkeeping	Learning about the law or the form	Preparing the form
1120-W	8 hr., 7 min.	1 hr.	1 hr., 10 min.
1120-W, Sch. A (Pt. I)	22 hr., 43 min.	6 min.	28 min.
1120-W, Sch. A (Pt. II)	10 hr., 31 min.	35 min.	48 min.
1120-W, Sch. A (Pt. III)	6 hr., 13 min.	6 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. Do not send the tax form to this office. Instead, keep the form for your records.