

PIMCO Funds

CLASS A AND CLASS C SHARES

Contact Information:

Phone: 800.426.0107
Website: www.pimco.com

Direct Mail:

PIMCO Funds
P.O. Box 219294
Kansas City, MO 64121-9294

Overnight Mail:

PIMCO Funds
430 W. 7th Street, STE 219294
Kansas City, MO 64105-1407

Use this form for Traditional IRA, Roth IRA, SIMPLE IRA, SEP-IRA and SAR-SEP IRA distributions. You must complete, sign and mail this form to obtain a distribution. Failure to complete this form properly may result in a delay in processing your request.

1. Account Registration**A. ☐ IRA Owner Information**

Name (First, Middle Initial, Last) _____

IRA Account Number _____

Daytime Telephone Number (_____) _____

Address _____

City _____ State _____ ZIP Code _____

Type of IRA: ☐ Traditional IRA ☐ Roth IRA ☐ SIMPLE IRA ☐ SEP-IRA ☐ SAR-SEP IRA

B. ☐ IRA Beneficiary or Inherited IRA Owner Information* (For Distribution Pursuant to Death, if applicable.)

Name (First, Middle Initial, Last) _____

IRA Account Number _____

Daytime Telephone Number (_____) _____

Address _____

City _____ State _____ ZIP Code _____

Beneficiary Status: ☐ Spouse ☐ Nonspouse

* A Medallion Signature Guarantee (MSG) must be provided on initial requests for distributions due to death of an IRA owner. For all other questions regarding MSG requirements, please call 800.426.0107.

2. Reason for Distribution

We encourage you to consult your tax advisor for information on possible taxes and penalties. Because your PIMCO Funds IRA is a "self-directed" IRA, you are responsible for selecting the type of distribution, complying with applicable tax laws, and calculating and paying the applicable state and federal income (or estate) taxes and any penalties.

Note: If the registration mailing address has been changed within the past 30 days, the distribution request must contain a Medallion Signature Guarantee in Section 8.

Select ONE type of distribution below:

☐ **Normal Distribution:** Shareholders age 59½ or older.

☐ **Required Minimum Distribution:** Shareholders who turn 70½ after 12/31/2019 are not required to begin taking an RMD until age 72.

Note: Not applicable to Roth IRA Investors except for inherited Roth IRA investors.

☐ **Premature Distribution Exempt from Penalty*:** As designated under Internal Revenue Code Section 72(t).

Note: May only be used for Periodic Distributions of Equal Amounts. We will not calculate the equal payments; you must complete Section 3B.

☐ **Premature Distribution:** Shareholders under age 59½ may be subject to a penalty.

☐ **Distribution Pursuant to Divorce:** Attach a copy of the divorce decree or separation agreement.

☐ **Distribution Pursuant to Death: Medallion Signature Guarantee required in Section 8.**

Date of Death (mm/dd/yyyy) _____ / _____ / _____

☐ **Return of Excess Contribution**:**

Date of Excess Contribution: _____

Excess Contribution Amount: \$ _____

☐ **Recharacterization**:**

Date of Contribution to be Recharacterized: _____

Contribution Amount Recharacterized: \$ _____

☐ **Direct Rollover to an Eligible Employer-Sponsored Plan:** Require Letter of Acceptance from new custodian.

Note: Not available to Roth IRA investors.

☐ **Other:** Explain: _____

* The undersigned individual authorizes the withdrawal specified above and the withholding election completed in Section 5. The undersigned acknowledges that the box checked under Reason for Distribution (above) is correct; and that it is the undersigned's responsibility to determine correctly the amount of tax that may be due based on all IRA accounts the undersigned may own (including those unknown by or not under the control of the Custodian); the undersigned agrees to indemnify and hold harmless the Custodian and its agents and service providers, including PIMCO from any losses or expenses incurred if such information is not correct. The undersigned acknowledges that it is his/her responsibility to properly calculate, report, and pay all taxes due with respect to the withdrawal specified above, and to file Form 5329 to claim any exemption from the early withdrawal penalty.

** Deadline to recharacterize a contribution or remove an excess contribution with earnings is the IRA owner's tax filing deadline (for the tax year of the contribution), plus any extensions.

For Roth IRA Investors Only:

Is this distribution a qualified distribution under Internal Revenue Code Section 408A(d)(2) (five-year holding period and other applicable requirements have been satisfied):

☐ Yes ☐ No

3. Distribution Amount

A. Check ONE distribution selection below:

- ☐ **Single Lump-sum Distribution:** Distribute 100% of the assets held in the account listed in Section 1.
- ☐ **One-time Partial Distribution:** Distribute _____ % OR \$ _____ ☐ Net ☐ Gross*
- ☐ **Periodic Distributions:** Specify frequency: ☐ Monthly ☐ Quarterly ☐ Semiannually ☐ Annually
- Establish Periodic Payments in the Amount of \$ _____ ☐ Net ☐ Gross*
- (\$100 minimum per fund)
- Date to Begin (mm/dd/yyyy) _____

Note: Periodic distributions can result in the liquidation of the account in the event the periodic distribution amount exceeds the current account balance.

- ☐ **Distribute Dividends in Cash:** Only available to shareholders age 59½ and over.
- ☐ **Distribute Capital Gains in Cash:** Only available to shareholders age 59½ and over.
- ☐ **Required Minimum Distribution/Life Expectancy Distribution:** Establish a distribution from the account listed in Section 1 based on my life expectancy or a complete distribution over a fixed number of years.

A. Select one of the following methods to calculate distribution amount:

- ☐ Age using the IRS Uniform Lifetime Table
- ☐ Joint life expectancy of me and my spouse using the IRS Joint Life Expectancy Table (This option can only be used if your spouse is your sole beneficiary and is more than 10 years younger than you)
- ☐ A complete distribution over _____ years (Number of years may not exceed the distribution period allowed under the IRS Uniform Lifetime Table or your joint life expectancy with your spouse as beneficiary — IRS Joint Life Expectancy Table)

B. Select one of the frequency options (one-time or periodic):

- ☐ One-time withdrawal of my required minimum distribution for this year _____
- ☐ Periodic Distributions
- Start Date (Month/Year): _____ Day(s) of Month: _____
- Specify frequency: ☐ Monthly ☐ Quarterly ☐ Semiannually ☐ Annually

*Net — Reflects amount after any applicable fees, CDSC and tax withholding (if elected in Section 5)

Gross — Reflects amount before any applicable fees, CDSC and tax withholding (if elected in Section 5)

If no selection is made, your distribution will be processed as Gross.

3. Distribution Amount *(continued)*

B. Allocation of Distribution:

Select ONE allocation of distribution option below. The distribution amount elected above in Section 3 will be taken using the distribution option below. **Failure to check one will result in an automatic Pro Rata election.**

- ☐ **Percentage:** Equal percentage to be taken from each fund.
- ☐ **Pro Rata:** Amount to be taken based on percentage value of each fund in the account. (If you elected Required Minimum Distribution in Section 3, the percentage of value will be based on the December 31 balances of the prior year.)
- ☐ **Specific Election:** Amount to be taken based on the specific instruction provided in the table below.

Fund(s) and Account Numbers	\$ Amount or % From Each Account
1.	
2.	
3.	
4.	
Total Amount	

4. Method of Payment

A. Check ONE payment method below:

- ☐ Send by check to account registration address. (If you want the check sent via overnight mail, complete Section 4B below)
- ☐ Send to my bank account via electronic transfer. (Please complete Section 6 if establishing or changing banking instructions)
- ☐ Send by check to an alternate address listed below - a Medallion Signature Guarantee is required in Section 8. (If you want the check sent via overnight mail, complete Section 4B below)

Address _____

City _____ State _____ ZIP Code _____

- ☐ Transfer to existing account number* (Fund/Account Number): _____
- ☐ Transfer to new account in fund*: _____
(Provide the appropriate Account Application)

B. Overnight Delivery - Optional (only available for one-time distributions):

I elect to have my check sent via overnight delivery (a \$10 fee will be assessed) ☐ Yes ☐ No

If yes, I would like the \$10 fee deducted from: _____
(Fund/Account Number)

Note: If no fund is indicated for the fee deduction, the \$10 charge will be taken from the highest fund balance in the account listed in Section 1.

5. Tax Withholding

Federal Tax Withholding

Effective January 1, 2023 federal withholding selections must be made on the IRS Form W-4R (replacing Form W-4P). Additionally, all withholding instructions must be made in the form of a percentage. Specific dollar amount requests are no longer permitted. Any withholding selection requested that differs from the default percentage (including waiving withholding) must be accompanied by IRS Form W-4R. **If a percentage other than the default percentage is requested, but not accompanied by Form W-4R, we will automatically apply the default withholding rate.**

I understand that 10% of my distribution will be withheld for federal income tax (20% for an eligible rollover distribution), unless I make a different election below. No tax will be withheld from a qualified distribution from a Roth IRA absent a specific instruction to withhold. Please be aware the IRS may impose a penalty for under-withholding.

- ☐ I elect NOT to have federal income tax withheld*.
- ☐ I elect to withhold federal income tax at the following percentage _____ % (whole percentage only)*.

* In order to withhold an amount other than the default amount, you must indicate the intended withholding percentage on line 2 of the IRS W-4R Form (indicate 0 if you elect not to withhold), located at the end of this form, and return it with this distribution request. **You must provide an updated Form W-4R with each distribution where you wish to deviate from the default withholding percentage unless you have elected to establish a periodic distribution plan in section 3 of this form.**

Note: You may elect 0-100% for IRA distributions being delivered within the United States and its territories, 20-100% for eligible rollover distributions, and 10-100% if your IRA distribution is being delivered outside of the United States and its territories or if a shareholder’s SSN is incorrect or missing from the account.

Voluntary State Tax Withholding

If your state has Voluntary State Tax Withholding, check one of the following boxes indicating whether you wish to have state income taxes withheld. State tax withholding may apply if you do not check a box below. Also, some states do not offer state tax withholding. Refer to the instructions for specific information concerning your state.

- ☐ I elect NOT to have state income tax withheld.
- ☐ I elect to withhold state income tax at the following dollar amount \$ _____ (a dollar amount must be provided for systematic withdrawals) or percentage _____ % (whole percentage only)

Withholding Notice

Note: You are urged to discuss distributions from a Roth IRA with your tax advisor before making a withholding election. Many Roth IRA distributions are partially or wholly nontaxable.
Note: You may be subject to a CDSC. Please see the prospectus to determine if you are.

I have reviewed the above “Withholding Notice.” I understand that all future distributions will be subject to the default withholding rate unless accompanied by an IRS Form W-4R. If a Contingent Deferred Sales Charge (CDSC) applies, it will be charged to the account before the distribution is taken out and before tax withholding is applied to the distribution.

State Tax Withholding

If federal income tax withholding is applied to your distribution, your state may also require state income taxes to be withheld. Laws regarding tax withholding are subject to change at any time without notice. Please see your tax advisor for additional information. Depending on your state of residency, the following rules apply:

If your state of residence has:	Your options for state tax withholding are:
Mandatory State Withholding	If you elect federal tax withholding, state tax withholding will be applied, and will be calculated based on your state’s applicable minimum requirements. You may also elect a specific percentage, however, your requested amount must be equal or greater than your state’s minimum withholding requirement, otherwise we will apply your state’s applicable minimum withholding requirement.
Non-Participatory State Withholding	You may not elect state tax withholding. State tax withholding is not available even if your state has income taxes.
Voluntary State Withholding	You may elect voluntary state income tax withholding. You must provide a specific percentage to be applied for state tax withholding.

Regardless of whether you elect to have federal, and if applicable, state tax withholding apply, you are liable for the payment of federal income tax, any state or local taxes, and any penalties which may apply to your distribution. You also may be subject to tax penalties under the estimated tax payment rules if your estimated tax payments and withholding are not adequate. IRS Publication 505 should be reviewed, especially by new retirees.

6. Bank Account Information

(Medallion Signature Guarantee Required in Section 8)

Please provide your bank account information below to change or establish banking instructions. **In completing this section, I acknowledge that this information will be used for all new or existing account options and will supersede any previous banking instructions, unless otherwise noted.**

Type of Account (Select one):

- ☐ Checking Account **(Please attach a pre-printed voided check.*)**
- ☐ Savings Account **(Please attach a voided deposit slip.*)**

Bank Account Registration

Bank Name

Bank Routing Number

Bank Account Number

Tape your voided check or deposit slip here.*

John A. Sample
123 Same Street
Anywhere, USA 12345

0000

Date _____

Pay to the
Order of: _____

\$ _____

DOLLARS

MEMO:

|: 0000000000 |: 0000000000 || 0000

Signature of Bank Account Owner(s) (Required):

Signature X _____ Date _____

Signature X _____ Date _____

(If multiple account owners, all must sign.)

* Alternatively, PIMCO Funds will accept a letter on bank letterhead, signed by a bank employee confirming the bank account type, registration, account number and routing number.

7. Signature(s) and Certification

I certify under penalty of perjury that I have not been notified by the Internal Revenue Service that I am subject to backup withholding. If a nonresident alien: I certify that I am not a U.S. citizen, and (1) do not expect to be in the U.S. for 183 days each calendar year and I will not conduct business in the U.S. which would receive any gains from the fund, or (2) I am exempt under an income tax treaty. (You must attach a Form 1001 (Reduced Rate Certificate) if you are a non-resident alien.)

I certify that I have read and completed the instructions on this form and that I have consulted with my tax advisor, or that I otherwise fully understand the tax and other legal consequences of this request for distributions from the PIMCO Funds IRA(s) listed in Section 1 of this form. I understand that I am responsible for knowing whether this distribution complies with applicable tax laws; and that I am responsible for reporting and paying all applicable taxes on this distribution or distributions; and that if this distribution constitutes a "premature" distribution, I am aware of the applicable tax requirements and penalties. I also certify that if I have requested a transfer of shares of a PIMCO Funds account to my name, I am of legal age and capacity to own such shares. I understand that neither the IRA Custodian, SS&C Global Investor & Distribution Solutions, Inc., or PIMCO Funds and their affiliated persons and service providers have provided, or are responsible to provide, tax or legal advice to me in connection with this request. I understand and agree that neither the Custodian, SS&C Global Investor & Distribution Solutions, Inc, nor PIMCO Funds and their affiliated persons and service providers shall be responsible for any tax due on account of this distribution(s) (including distributions based on life expectancy or required minimum distributions calculated using information I provided) or for any tax or other penalties I may pay or incur as a result of this request of any distribution(s) from this IRA. I have been advised of the distribution, termination and maintenance fees that apply to PIMCO Funds IRAs and agree to pay all applicable fees.

Signature of Account Owner or Beneficiary (if applicable) X _____ Date _____

8. Signature Validation (if applicable)

A Medallion Signature Guarantee must be provided on all requests for distributions that are to be mailed to an address other than the address of record, sent to a bank that is not listed on the account, if you are a beneficiary taking an initial death distribution, or if the registration mailing address has been changed within the past 30 days.

Medallion Signature Guarantee:

By:

Name of Guarantor _____

Title of Guarantor _____

Signature of Guarantor X _____ Date _____

Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions

OMB No. 1545-0074

2024

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

1a First name and middle initial	Last name	1b Social security number
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Address

City or town, state, and ZIP code

Your withholding rate is determined by the type of payment you will receive.

- For nonperiodic payments, the default withholding rate is 10%. You can choose to have a different rate by entering a rate between 0% and 100% on line 2. Generally, you can't choose less than 10% for payments to be delivered outside the United States and its territories.
- For an eligible rollover distribution, the default withholding rate is 20%. You can choose a rate greater than 20% by entering the rate on line 2. You may not choose a rate less than 20%.

See page 2 for more information.

2 Complete this line if you would like a rate of withholding that is different from the default withholding rate. See the instructions on page 2 and the Marginal Rate Tables below for additional information. Enter the rate as a whole number (no decimals)	2	%
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Sign Here	Your signature (This form is not valid unless you sign it.)	Date
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General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about any future developments related to Form W-4R, such as legislation enacted after it was published, go to www.irs.gov/FormW4R.

Purpose of form. Complete Form W-4R to have payers withhold the correct amount of federal income tax from your nonperiodic payment or eligible rollover distribution from an employer retirement plan, annuity (including a commercial annuity), or individual retirement arrangement (IRA). See page 2 for the rules and options that are available for each type of payment. Don't use Form W-4R for periodic payments (payments made in installments at regular

intervals over a period of more than 1 year) from these plans or arrangements. Instead, use Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments. For more information on withholding, see Pub. 505, Tax Withholding and Estimated Tax.

Caution: If you have too little tax withheld, you will generally owe tax when you file your tax return and may owe a penalty unless you make timely payments of estimated tax. If too much tax is withheld, you will generally be due a refund when you file your tax return. Your withholding choice (or an election not to have withholding on a nonperiodic payment) will generally apply to any future payment from the same plan or IRA. Submit a new Form W-4R if you want to change your election.

2024 Marginal Rate Tables

You may use these tables to help you select the appropriate withholding rate for this payment or distribution. Add your income from all sources and use the column that matches your filing status to find the corresponding rate of withholding. See page 2 for more information on how to use this table.

Single or Married filing separately		Married filing jointly or Qualifying surviving spouse		Head of household	
Total income over—	Tax rate for every dollar more	Total income over—	Tax rate for every dollar more	Total income over—	Tax rate for every dollar more
\$0	0%	\$0	0%	\$0	0%
14,600	10%	29,200	10%	21,900	10%
26,200	12%	52,400	12%	38,450	12%
61,750	22%	123,500	22%	85,000	22%
115,125	24%	230,250	24%	122,400	24%
206,550	32%	413,100	32%	213,850	32%
258,325	35%	516,650	35%	265,600	35%
623,950*	37%	760,400	37%	631,250	37%

* If married filing separately, use \$380,200 instead for this 37% rate.

General Instructions (*continued*)

Nonperiodic payments—10% withholding. Your payer must withhold at a default 10% rate from the taxable amount of nonperiodic payments **unless** you enter a different rate on line 2. Distributions from an IRA that are payable on demand are treated as nonperiodic payments. Note that the default rate of withholding may not be appropriate for your tax situation. You may choose to have no federal income tax withheld by entering “-0-” on line 2. See the specific instructions below for more information. Generally, you are not permitted to elect to have federal income tax withheld at a rate of less than 10% (including “-0-”) on any payments to be delivered outside the United States and its territories.

Note: If you don’t give Form W-4R to your payer, you don’t provide an SSN, or the IRS notifies the payer that you gave an incorrect SSN, then the payer must withhold 10% of the payment for federal income tax and can’t honor requests to have a lower (or no) amount withheld. Generally, for payments that began before 2024, your current withholding election (or your default rate) remains in effect unless you submit a Form W-4R.

Eligible rollover distributions—20% withholding. Distributions you receive from qualified retirement plans (for example, 401(k) plans and section 457(b) plans maintained by a governmental employer) or tax-sheltered annuities that are eligible to be rolled over to an IRA or qualified plan are subject to a 20% default rate of withholding on the taxable amount of the distribution. You can’t choose withholding at a rate of less than 20% (including “-0-”). Note that the default rate of withholding may be too low for your tax situation. You may choose to enter a rate higher than 20% on line 2. Don’t give Form W-4R to your payer unless you want more than 20% withheld.

Note that the following payments are **not** eligible rollover distributions for purposes of these withholding rules:

- Qualifying “hardship” distributions;
- Distributions required by federal law, such as required minimum distributions;
- Generally, distributions from a pension-linked emergency savings account;
- Eligible distributions to a domestic abuse victim;
- Qualified disaster recovery distributions;
- Qualified birth or adoption distributions; and
- Emergency personal expense distributions.

See Pub. 505 for details. See also *Nonperiodic payments—10% withholding* above.

Payments to nonresident aliens and foreign estates. Do not use Form W-4R. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens, for more information.

Tax relief for victims of terrorist attacks. If your disability payments for injuries incurred as a direct result of a terrorist attack are not taxable, enter “-0-” on line 2. See Pub. 3920, Tax Relief for Victims of Terrorist Attacks, for more details.

Specific Instructions

Line 1b

For an estate, enter the estate’s employer identification number (EIN) in the area reserved for “Social security number.”

Line 2

More withholding. If you want more than the default rate withheld from your payment, you may enter a higher rate on line 2.

Less withholding (nonperiodic payments only). If permitted, you may enter a lower rate on line 2 (including “-0-”) if you want less than the 10% default rate withheld from your payment. If you have already paid, or plan to pay, your tax on this payment through other withholding or estimated tax payments, you may want to enter “-0-”.

Suggestion for determining withholding. Consider using the Marginal Rate Tables on page 1 to help you select the appropriate withholding rate for this payment or distribution. The tables are most accurate if the appropriate amount of tax on all other sources of income, deductions, and credits has been paid through other withholding or estimated tax payments. If the appropriate amount of tax on those sources of income has not been paid through other withholding or estimated tax payments, you can pay that tax through withholding on this payment by entering a rate that is greater than the rate in the Marginal Rate Tables.

The marginal tax rate is the rate of tax on each additional dollar of income you receive above a particular amount of income. You can use the table for your filing status as a guide to find a rate of withholding for amounts above the total income level in the table.

To determine the appropriate rate of withholding from the table, do the following. Step 1: Find the rate that corresponds with your total income not including the payment. Step 2: Add your total income and the taxable amount of the payment and find the corresponding rate.

If these two rates are the same, enter that rate on line 2. (See *Example 1* below.)

If the two rates differ, multiply (a) the amount in the lower rate bracket by the rate for that bracket, and (b) the amount in the higher rate bracket by the rate for that bracket. Add these two numbers; this is the expected tax for this payment. To get the rate to have withheld, divide this amount by the taxable amount of the payment. Round up to the next whole number and enter that rate on line 2. (See *Example 2* below.)

If you prefer a simpler approach (but one that may lead to overwithholding), find the rate that corresponds to your total income including the payment and enter that rate on line 2.

Examples. Assume the following facts for *Examples 1* and *2*. Your filing status is single. You expect the taxable amount of your payment to be \$20,000. Appropriate amounts have been withheld for all other sources of income and any deductions or credits.

Example 1. You expect your total income to be \$62,000 without the payment. Step 1: Because your total income without the payment, \$62,000, is greater than \$61,750 but less than \$115,125, the corresponding rate is 22%. Step 2: Because your total income with the payment, \$82,000, is greater than \$61,750 but less than \$115,125, the corresponding rate is 22%. Because these two rates are the same, enter “22” on line 2.

Example 2. You expect your total income to be \$43,700 without the payment. Step 1: Because your total income without the payment, \$43,700, is greater than \$26,200 but less than \$61,750, the corresponding rate is 12%. Step 2: Because your total income with the payment, \$63,700, is

greater than \$61,750 but less than \$115,125, the corresponding rate is 22%. The two rates differ. \$18,050 of the \$20,000 payment is in the lower bracket (\$61,750 less your total income of \$43,700 without the payment), and \$1,950 is in the higher bracket (\$20,000 less the \$18,050 that is in the lower bracket). Multiply \$18,050 by 12% to get \$2,166. Multiply \$1,950 by 22% to get \$429. The sum of these two amounts is \$2,595. This is the estimated tax on your payment. This amount corresponds to 13% of the \$20,000 payment (\$2,595 divided by \$20,000). Enter "13" on line 2.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide this information only if you want to (a) request additional federal income tax withholding from your nonperiodic payment(s) or eligible rollover distribution(s); (b) choose not to have federal income tax withheld from your nonperiodic payment(s), when permitted; or (c) change a previous Form W-4R (or a previous Form W-4P that you completed with respect to your nonperiodic payments or eligible rollover distributions). To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s).

Failure to provide a properly completed form will result in your payment(s) being subject to the default rate; providing fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.