

New Hire Paperwork Instructions

This packet includes all of the paperwork that will need to be completed before you begin working.

Options for Completing Paperwork

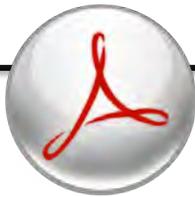
****Note:** All three options still require a mandatory New Hire Appointment

Option 1. Complete this paperwork electronically from your computer and email to Human Resources. You must then make your New Hire Appointment to complete the process.

Option 2. Print this packet, complete by hand, and bring paperwork with you to your New Hire Appointment.

Option 3. Complete paperwork during your New Hire Appointment.

To continue with Option 1, follow these instructions:



!! Before you begin, make sure this packet is opened in Adobe Acrobat !!

Some computers (especially Macs and some tablets) default to "Preview" applications, which will not save or print anything that you fill out.

To open this packet in Acrobat, save this file to your desktop. From your desktop, right click on the packet and choose "Open With" -- then select Acrobat.

Scroll through each form and complete **HIGHLIGHTED** areas.

Once you have finished filling in each form, email completed packet to:

HR@bouldercolorado.gov

HR will print forms for you to sign during your New Hire Appointment.

If you need any assistance, please contact HR at 303-441-3070

Statement Concerning Your Employment in a Job Not Covered by Social Security

Employee Name _____

Employee ID# _____

Employer Name City of Boulder

Employer ID# 910

Your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be affected.

Windfall Elimination Provision

Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a modified formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. For example, if you are age 62 in 2013, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$395.50. This amount is updated annually. This provision reduces, but does not totally eliminate, your Social Security benefit. For additional information, please refer to Social Security Publication, "Windfall Elimination Provision."

Government Pension Offset Provision

Under the Government Pension Offset Provision, any Social Security spouse or widow(er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount of your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension.

For example, if you get a monthly pension of \$600 based on earnings that are not covered under Social Security, two-thirds of that amount, \$400, is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a \$500 widow(er) benefit, you will receive \$100 per month from Social Security (\$500 - \$400=\$100). Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to Social Security Publication, "Government Pension Offset."

For More Information

Social Security publications and additional information, including information about exceptions to each provision, are available at www.socialsecurity.gov. You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778, or contact your local Social Security office.

I certify that I have received Form SSA-1945 that contains information about the possible effects of the Windfall Elimination Provision and the Government Pension Offset Provision on my potential future Social Security Benefits.

Signature of Employee _____

Date _____

Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

New legislation [Section 419(c) of Public Law 108-203, the Social Security Protection Act of 2004] requires State and local government employers to provide a statement to employees hired January 1, 2005 or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security**, is the document that employers should use to meet the requirements of the law. The SSA-1945 explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset Provision can affect a Social Security benefit received as a spouse, surviving spouse, or an ex-spouse.

Employers must:

- Give the statement to the employee prior to the start of employment;
- Get the employee's signature on the form; and
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

Copies of the SSA-1945 are available online at the Social Security website, www.socialsecurity.gov/online/ssa-1945.pdf. Paper copies can be requested by email at ofsm.oswm.rqct.orders@ssa.gov or by fax at 410-965-2037. The request must include the name, complete address and telephone number of the employer. Forms will not be sent to a post office box. Also, if appropriate, include the name of the person to whom the forms are to be delivered. The forms are available in packages of 25. Please refer to Inventory Control Number (ICN) 276950 when ordering.



Member Information Form—Defined Benefit Plan(s)

Colorado Public Employees' Retirement Association
PO Box 5800, Denver, Colorado 80217-5800
303-832-9550 • 1-800-759-PERA (7372) • Fax: 303-863-3727 • www.copera.org



Member SSN

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Read the instructions on page 2 before completing this form. Be sure to sign and date this form as well as any enclosures.

Member Information

I am: A New Member Changing PERA Information (Complete any information you are changing and sign.)

Member _____
 Last Name First Name Middle Name Former Name

Birthdate _____ **Sex:** Male Female **Home Telephone** () _____ **Work Telephone** () _____
 Month/Day/Year

Mailing Address _____
 Street, Route, or Box Number, and Apt. Number City State ZIP Code

Email Address _____

Sign up for electronic delivery of PERA information? Yes No

Spouse _____ **Spouse's Birthdate** _____
 Last Name First Name Middle Name Month/Day/Year

Spouse through: Marriage Civil Union

Named Beneficiary

Primary and Contingent Named Beneficiary of Your Colorado PERA DB Plan Account(s)

If you have additional Named Beneficiaries, complete the Additional Named Beneficiaries section on page 4.

Changes apply to: PERA Benefit Structure DB Plan Account DPS Benefit Structure DB Plan Account
 Apply to Both DB Plan Accounts

Note: If you do not check a box, the beneficiary changes will be made to both DB Plan accounts, if applicable.

Primary Beneficiary:

Name _____	Relationship _____	SSN _____	Birthdate ____/____/____
Street, Route, or Box Number, and Apt. Number	City	State	ZIP Code

Contingent Beneficiary:

Name _____	Relationship _____	SSN _____	Birthdate ____/____/____
Street, Route, or Box Number, and Apt. Number	City	State	ZIP Code

Sign Here → Member Signature _____ **Date** _____

To Be Completed by Employer

Employer No. 910 Employer Name City of Boulder

For new employees only Date _____ Starting Salary _____

Job Title _____ Date Employed _____

Member Information Form—Defined Benefit Plan(s)-Page 2

Your Name _____ Your SSN _____

Additional Named Beneficiaries

Complete this section only if you have additional Primary and Contingent Named Beneficiaries.

*See page 2 for primary
and contingent named
beneficiary definitions*

Primary Beneficiary(ies):

_____	_____	_____	____/____/____
Name	Relationship	SSN	Birthdate
_____	_____	_____	_____
Street, Route, or Box Number, and Apt. Number	City	State	ZIP Code
_____	_____	_____	____/____/____
Name	Relationship	SSN	Birthdate
_____	_____	_____	_____
Street, Route, or Box Number, and Apt. Number	City	State	ZIP Code
_____	_____	_____	____/____/____
Name	Relationship	SSN	Birthdate
_____	_____	_____	_____
Street, Route, or Box Number, and Apt. Number	City	State	ZIP Code

Contingent Beneficiary(ies):

_____	_____	_____	____/____/____
Name	Relationship	SSN	Birthdate
_____	_____	_____	_____
Street, Route, or Box Number, and Apt. Number	City	State	ZIP Code
_____	_____	_____	____/____/____
Name	Relationship	SSN	Birthdate
_____	_____	_____	_____
Street, Route, or Box Number, and Apt. Number	City	State	ZIP Code
_____	_____	_____	____/____/____
Name	Relationship	SSN	Birthdate
_____	_____	_____	_____
Street, Route, or Box Number, and Apt. Number	City	State	ZIP Code

Sign Here → Member Signature _____ Date _____

Employee Number

Oath or Affirmation of Employment

I do solemnly swear to affirm that I will support the Constitution of the United States, the Constitution of the State of Colorado and the Charter and Ordinances of the City of Boulder, and I will faithfully perform the duties of the position upon which I am about to enter, and of any other position as a salaried employee of the City of Boulder to which I may be subsequently promoted or assigned.

Signature of Employee Taking Oath

Name of Employee Taking Oath *(Please Print)*

Witness of Attestation

Subscribed before me this ____ day of _____, 20____, by the aforesaid employee. I am an employee of the City of Boulder.

Signature of Employer Witness

City Clerk

Date Received

DIRECT DEPOSIT FORM

PAF05-DD
Ending Date _____

Pay Period _____

Use to begin, change or terminate direct deposit of paycheck.
Forward all copies of the completed form to the Finance/Payroll Department.
Please read the instructions on the back of this form before filling it out

Employee Name _____	Employee ID Number _____
Department _____	Work Phone Number _____

Type of Account: Checking <input type="checkbox"/> Savings <input type="checkbox"/>
Choose one of the following: Begin Deposit <input type="checkbox"/> Change Deposit <input type="checkbox"/> Terminate Deposit <input type="checkbox"/>
Amount: Dollars \$ _____ or % Percent of Remaining Net _____
Account Number _____
Routing Number _____
Bank Name _____ Phone _____

Type of Account: Checking <input type="checkbox"/> Savings <input type="checkbox"/>
Choose one of the following: Begin Deposit <input type="checkbox"/> Change Deposit <input type="checkbox"/> Terminate Deposit <input type="checkbox"/>
Amount: Dollars \$ _____ or % Percent of Remaining Net _____
Account Number _____
Routing Number _____
Bank Name _____ Phone _____

Type of Account: Checking <input type="checkbox"/> Savings <input type="checkbox"/>
Choose one of the following: Begin Deposit <input type="checkbox"/> Change Deposit <input type="checkbox"/> Terminate Deposit <input type="checkbox"/>
Amount: Dollars \$ _____ or % Percent of Remaining Net _____
Account Number _____
Routing Number _____
Bank Name _____ Phone _____

Type of Account: Checking <input type="checkbox"/> Savings <input type="checkbox"/>
Choose one of the following: Begin Deposit <input type="checkbox"/> Change Deposit <input type="checkbox"/> Terminate Deposit <input type="checkbox"/>
Amount: Dollars \$ _____ or % Percent of Remaining Net _____
Account Number _____
Routing Number _____
Bank Name _____ Phone _____

I authorize the City of Boulder to deposit my net amount into the account(s) specified. I understand that if my account(s) at any of the financial institutions named receives an over-deposit in the event that my paycheck is incorrect, the City of Boulder can cause my account(s) at the financial institution(s) named to be charged.

Employee Signature _____ Date _____

Payroll _____ Date _____

Emergency Contact Information

Employee: _____

Primary *(Required)*

Name: _____

Relation: _____

Home: _____

Cell: _____

Work: _____

Address: _____

Secondary *(Optional)*

Name: _____

Relation: _____

Home: _____

Cell: _____

Work: _____

Address: _____

Notes:



POLICY SIGN-OFF SHEET

Please print your name

I, _____, hereby state that I have received and reviewed a copy of the City of Boulder's policies and guidelines listed below. The policies and guidelines received:

- Non-Discrimination/Anti-Harassment Policy
- Workplace Conflict Policy
- Alcohol & Drug Use Policy
- Smoke-Free and Tobacco-Free Work Environment
- Driving Policy
- Guidelines for Use of Wireless Communication Devices in Vehicles
- Workers Compensation (Reporting accidents or injuries)

I understand that it is my responsibility to be familiar with the information contained in the policies above and I am expected to abide by the rules and requirements contained in the policies.

Employee Signature _____ Date _____

Human Resources _____ Date _____

Form W-4 (2016)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2016 expires February 15, 2017. See Pub. 505, Tax Withholding and Estimated Tax.

Note: If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2016. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	
B	Enter "1" if: { <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	B	
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C	
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit (Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F	
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child 	G	
H	Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.) ▶	H	
	For accuracy, complete all worksheets that apply. { <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. 		

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 2016
1 Your first name and middle initial Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5
6 Additional amount, if any, you want withheld from each paycheck		6 \$
7 I claim exemption from withholding for 2016, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional) 10 Employer identification number (EIN)

Deductions and Adjustments Worksheet

Note: Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2016 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1952) of your income, and miscellaneous deductions. For 2016, you may have to reduce your itemized deductions if your income is over \$311,300 and you are married filing jointly or are a qualifying widow(er); \$285,350 if you are head of household; \$259,400 if you are single and not head of household or a qualifying widow(er); or \$155,650 if you are married filing separately. See Pub. 505 for details	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$12,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,300 \text{ if head of household} \\ \$6,300 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2016 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2016 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2016 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter “-0-”	7	\$ _____
8	Divide the amount on line 7 by \$4,050 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note: Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3”	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note: If line 1 is less than line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2016. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2016. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$6,000	0	\$0 - \$9,000	0	\$0 - \$75,000	\$610	\$0 - \$38,000	\$610
6,001 - 14,000	1	9,001 - 17,000	1	75,001 - 135,000	1,010	38,001 - 85,000	1,010
14,001 - 25,000	2	17,001 - 26,000	2	135,001 - 205,000	1,130	85,001 - 185,000	1,130
25,001 - 27,000	3	26,001 - 34,000	3	205,001 - 360,000	1,340	185,001 - 400,000	1,340
27,001 - 35,000	4	34,001 - 44,000	4	360,001 - 405,000	1,420	400,001 and over	1,600
35,001 - 44,000	5	44,001 - 75,000	5	405,001 and over	1,600		
44,001 - 55,000	6	75,001 - 85,000	6				
55,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	15						

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. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; 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; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. 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 Code 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.