



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final form at [LBI.Simplified.CWA@irs.gov](mailto:LBI.Simplified.CWA@irs.gov). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

D  
R  
A  
F  
T  
  
C  
O  
P  
Y

N  
O  
T  
  
F  
O  
R  
  
R  
E  
L  
E  
A  
S  
E

**Application for Central Withholding Agreement  
Less than \$10,000**

**Section 1 - Group Information**

a. Name of group	b. Number of applicants	c. Number of band members
d. List the name(s) of anyone in the group that is not included in this application		
e. Advance withholding amount <i>(see instructions)</i>		
f. Withholding agent company name		
g. Withholding agent contact name	h. Withholding agent FEIN	
i. Withholding agent address <i>(street, city, state and ZIP code)</i>		

**Section 2 - Itinerary**

Event Date	Venue Name	Venue City	Venue State	Gross Income

**Section 3 - Applicant**

**Part I - Applicant Information**

**Applicant 1**

a. Legal first name & middle initial of applicant		b. Legal last name of applicant	c. U.S. Taxpayer ID <i>(SSN/ITIN)</i>
d. Date of birth <i>(mm/dd/yyyy)</i>	e. Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married	f. Passport number	g. Passport country
h. Address <i>(street, city, state and ZIP code)</i>			
i. Country of residence		j. Country of citizenship	
k. Applying as <input type="checkbox"/> Athlete <input type="checkbox"/> Entertainer		l. Stage name <i>(if different from taxpayer name)</i>	
m. Income allocation <i>(percentage share of gross tour income, if flat fee enter 100%)</i>			n. Withholding allocation <i>(see instructions)</i>

**Part II - Applicant Questions**

1a. Have you provided personal service in the U.S. within the last four (4) years  Yes     No

1b. If yes, which year(s)

---

1c. Were the tax return(s) for all the year(s) listed above filed with the same tax identification number listed on this application  Yes     No

1d. If no, list tax identification number listed on the filed returns for each year

---

2. Did you perform personal service in the same calendar year of the tour in this application that was not claimed on a CWA *(if yes, see Instructions - Supporting Documentation Required to Evaluation Application)*  Yes     No

3a. Did you receive previous CWA(s) in the same calendar year of the tour in this application  Yes     No

3b. If yes, List any previous CWA(s)

D  
R  
A  
F  
T  
  
C  
O  
P  
Y

N  
O  
T  
  
F  
O  
R  
  
R  
E  
L  
E  
A  
S  
E

D  
R  
A  
F  
T  
  
C  
O  
P  
Y

N  
O  
T  
  
F  
O  
R  
  
R  
E  
L  
E  
A  
S  
E

---

**Section 4 - Representative Information**

---

Attach sign and completed Form 2848 or Form 8821 for each applicant

---

**Section 5 - Terms and Conditions**

---

Read the Terms and Conditions in the instructions and complete the Simplified CWA Declaration for each applicant.

---

## Simplified Central Withholding Agreement Declaration

**Applicant 1**

Central Withholding Agreement, hereinafter "CWA," effective as of date prescribed by the IRS and between parties listed below.

Parties agree to the following terms and conditions:

1. Applicant is a non-resident alien with respects to the United States.
2. All withholding of U.S. Federal income shall be in accordance with IRC § 1441, as modified by this CWA entered into pursuant to Treas. Reg. § 1.1441-4(b) (3).
3. Gross income is less than \$10,000 and the applicant and designated withholding agent understand that no expenses will be considered in determining the amount of withholding due under this agreement.
4. Designated Withholding Agent is required to submit the advance withholding amount through Pay.gov and all required documentation when the application is submitted.
5. With at least five (5) days notice to the designated withholding agent, the CWA Program Manager or other individual(s) designated in the notice including CWA employee, and/or CWA Group Manager may conduct a site visit to an event covered by the CWA. The artist (or athlete) and the designated withholding agent will obtain permission from the venue, promoter, or other required persons to allow the Group Manager or CWA employee to conduct the site visit.
6. Designated Withholding Agent shall reflect all withholdings made pursuant to this CWA on its Form 1042, for the benefit of Applicant. Designated Withholding Agent agrees to timely file Form 1042 and Form 1042-S. Designated Withholding Agent shall timely provide Applicant with a copy of Form 1042-S reflecting the withholdings made pursuant to the CWA.
7. Upon request, copies of Form 1042 and Form 1042-S filed with respect to payments made to Applicant for the periods covered by the CWA will be furnished to the CWA Program
8. Applicant agrees to timely file Form 1040NR, U.S. Nonresident Alien Income Tax Return, for the current taxable year.
9. If any fact represented to the IRS by Applicant and/or Designated Withholding Agent is material, erroneous or inaccurate, Applicant and/or Designated Withholding Agent will be ineligible to enter into a CWA agreement for the remaining of the year of discovery and two subsequent tax years.

Applicant wish to obtain a Central Withholding Agreement between the nonresident alien athlete/entertainer, the withholding agent, and the Internal Revenue Service covering the services to be provided as shown in this application.

Under penalties of perjury, I declare that I have examined the application of the Simplified CWA and accompanying schedules and statements as set forth in the Instructions, and to the best of my knowledge and belief, they are true, correct, and complete

IN WITNESS WHEREOF, the signatories hereto have caused this Agreement to be executed by their duly authorized representatives

**Applicant**

Signature of applicant		Date
Legal name of applicant <i>(print/type)</i>	Solo stage name or group name <i>(print/type)</i>	

**Designated Withholding Agent**

Signature		Date
Name <i>(print/type)</i>	Firm name of withholding agent	

**Signatory Designation and Successors in Office *(To be Completed by IRS)***

Signature		Date	
Name <i>(print/type)</i>		Title	
CWA assignment number	CWA effective date	Tour start date	Tour end date
Allocated gross tour income		Allocated withholding amount	

D  
R  
A  
F  
T  
C  
O  
P  
Y

N  
O  
T  
F  
O  
R  
R  
E  
L  
E  
A  
S  
E

# Instructions for Form 13930-A, Application for Central Withholding Agreement Less than \$10,000

## What is a Central Withholding Agreement?

Central Withholding Agreement (CWA) is a withholding agreement between nonresident entertainers and athletes and the IRS that provides for withholding at a graduated rate instead of 30 percent.

## Requirements for the Non-Resident Alien Athlete or Entertainer (NRAAE)

1. Provide a SSN or apply for SSN while in the U.S. (See [www.ssa.gov](http://www.ssa.gov) for information).
2. File tax returns for prior years and pay or arrange to pay tax. Tax returns must have posted to the account to be considered filed for CWA purposes.
3. Agree to timely file and pay Form 1040NR or Form 1040NR (EZ) for the year of the CWA.

## Requirements for Designated Withholding Agent

1. Sign and comply with the terms of the CWA.
2. Be an independent third party unrelated to the NRAAE, or entities owned by the NRAAE.
3. Withhold and pay withholding tax required by CWA.
4. Have a U.S. bank account and make any required payments through Pay.gov.

## Steps to Apply for a Simplified CWA

### Who can apply?

Individual nonresident alien athlete or entertainer (NRAAE) who perform or participate in U.S. events can apply.

Starting October 1, 2018, NRAAEs must have U.S. gross income of at least \$10,000 (including income estimated on the CWA application budget) eligible to apply for a withholding agreement using Form 13930. NRAAEs that have gross income of less than \$10,000 may apply for a CWA with no expenses under the simplified procedures using Form 13930-A.

### When to apply

Application must be submitted at least 45 days before the first event covered by the CWA or it will be denied.

**Example:** An artist has a performance scheduled for March 1, 2013. In order for the application to be considered, it must be received by IRS 45 days prior to the performance which is January 15, 2013. If the application is received on January 16, 2013, the application will not be processed since it was not received 45 days prior to the first event. Note: For the computation of the number of days, the day of the event is not included since the application must be received prior to the first event.

### How to apply

Complete the CWA application form, declaration page, and provide a typed letter with the information and attachments requested below.

File Form 13930-A and accompanying documents electronically with the advance withholding payment via Pay.gov (enter the term "Form 13930-A" in the search box). Paper copies of this form and related Form 13930-A submission documents will not be accepted.

The designated withholding agent must submit the completed application through Pay.gov when making the advance withholding payment. Before submitting Form 13930-A, be sure the designated withholding agent has:

- Established a Pay.gov account.
- Created a PDF file that contains all Form 13930-A submission attachments and the required documents specified in these instructions. See Application must include for additional details.

Each individual requesting a CWA must submit a timely application package. This includes all members of the group, regardless as to whether or not they share in the profit of the tour or event. This also includes any back-up singer or musician who requests a CWA. The Form 13930-A including declaration pages must be submitted with the withholding payment. Attachments and written explanations that are included with the submission should include the group name and the designated withholding agent employer identification number (EIN).

The size of the PDF file that includes all Form 13930-A submission documents can't exceed 15MB. If your PDF file exceeds this limit, remove attachment portions so that the PDF file doesn't exceed 15MB.

The portion of the document that can't be included in the PDF due to the 15MB file size limitations may be faxed directly to the IRS at ###-###-####. They should be faxed to the IRS shortly after the Form 13930-A and attached PDF file were successfully filed and the Pay.gov payment confirmation has been generated. The fax coversheet must include the Pay.gov Tracking ID Number, designated withholding agents EIN and the applicant group name.

## What happens after IRS receives the Application

The application package will be reviewed. If the request for a CWA is granted, the NRAAE will be notified in writing and provided the executed declaration page. A CWA is not in effect until all parties have signed the declaration page and it has been executed by the IRS. The IRS will apply the payments of advance withheld tax to the 1042 account designated by the withholding agent. Each withholding agent must file Form 1042 and Form 1042-S for each tax year in which income is paid with respect to the period and events covered by the CWA.

All information requested under "Application must include" below must be submitted with the application. Submitting an incomplete application will result in the automatic denial of the CWA.

## Application must include

1. A complete application Form 13930-A with the signed Simplified CWA Declaration page(s), for each NRAAE.
2. Form 2848, *Power of Attorney and Declaration of Representative* or Form 8821, *Tax Information Authorization* for each NRAAE, if applicable.
3. Advance withholding payment deposit confirmation information.

## Required Supporting Documentation to Enable Evaluation of the Application

1. Settlement statements reflecting 30% withholding on any U.S. source income previously earned in calendar year not claimed on CWA or statement that no prior income was earned. If at the time of the application, NRAAE performed services at any non-CWA events for which proof of 30% WH cannot be provided, the NRAAE will not be eligible for a Simplified CWA (Form 13930-A).

## Entertainer(s) attach the following

1. Documentation of income should include (but not be limited to) all contracts, letters of understanding, offer letters, engagement letters, agreements with employers, agents, representatives, promoters, venues such as exhibition halls and the like
2. Documentation of merchandising, endorsements, sponsorship income, production or tour support, and reimbursement for the tour.
3. An itinerary of dates and locations of all performances or events to be covered by the CWA. Include any anticipated performances that may be in negotiation or planning. Tours crossing calendar years may require additional information and will require a separate CWA for each year.
4. A schedule of the gross tour income containing the proposed budget showing itemized estimates of all gross income (including but not limited to income attributable to items listed in 1 and 2 above).

**Athlete(s) attach the following**

1. Copies of all agreements presented to the athletic association (e.g., bout agreements).
2. Copies of any other agreements regarding residual income, such as Pay Per View or exclusive television rights to the athlete's home country.
3. Copies of documents related to any other income such as endorsement income or sponsorship contracts.
4. Date and location of the event and the promoter name.

**Specific Line Instructions**

**Section 1 – Group Information**

**Box a** - List of the group's name. If performing as an individual, list the entertainer or athlete stage name or performing as name, if different from the individual's legal name.

**Box b** - Total number of NRAAEs applying for a CWA with this application. Section 3 – Applicant for each NRAAE must be completed. Section 3 will expand for the number of NRAAEs entered in this box.

**Box c** - Total number of members in the group. Some groups may contain U.S. person or NRAAEs that are not applying for a CWA.

**Box d** - If box c is greater than box b, the names of anyone in the group that is not included in the application are listed. A separate schedule is attached if there is not enough space on the application.

**Box e** - The total amount of the advance withholding payment made for all NRAAEs on this application. This amount will equal the sum of Section 3, Part I, Box m for all applying NRAAEs.

**Box f - i** - Withholding Agent Contact information – self explanatory

**Section 2 – Itinerary**

The group itinerary information (Event date, venue Names, Venue City/ State, Venue Gross Income). Venue gross income is all income that the group anticipates receiving as a result of performing personal services at that venue, including but not limited to guarantees, overage, merchandise, sponsorships, and production or tour support income.

**Step 2** - Compute the require withholding for each NRAAE

If NRAAE Allocated Gross Income is -	(a) Enter the NRAAE Allocated Gross Income from Step 1	(b) Multiplication Amount	(c) Multiply (a) by (b)	(d) Subtraction Amount	(e) <b>Required Advance Withholding</b> <i>(Subtract (d) from (c). Enter the Results Here and in Box n)</i>
At least \$1 but not more than \$9,700		X 10% (0.10)		-	
At least \$9,700 but not more than \$10,000		X 12% (0.12)		\$194	

**Part II – Applicant Questions (Failure to Answer These Questions will Result in an Automatic Denial of the CWA)**

**1a.** If the applicant has provided personal services in the U.S. any year in the last four years from the application date answer yes and continue to 1b. If, no continue to 2.

**1b.** List all years in which the applicant has performed personal services in the U.S. and continue to 1c.

**1c.** If Part 1 Box b is blank answer no and continue to box 1d. If the same tax identification number listed in Part I Box b was used to file tax returns for the years listed in 1b check yes and continue to 2. If, no continue to 1d.

**1d.** List the taxpayer identification number you used when filing the returns listed in 1b. If you filed the returns without a number or with an application for the number, list the temporary number provided to you by the IRS when processing the return. Failure to provide this will result in an automatic denial of a CWA. Taxpayers are responsible for the filing of

**Section 3 – Applicant**

**Part I – Application Information**

**Box a** - The legal first name and middle initial of the applicant

**Box b** - The legal last name of the applicant

**Box c** - U.S. tax identification number SSN or ITIN.

**Box d** - Applicants date of birth in mm/dd/yyyy format.

**Box e** - The marital status as of the date the application will be submitted.

**Box f – h** - Self-explanatory

**Box i** - Application county of residence as of the application date.

**Box j** - Applicant country of citizenship as of the application date

**Box k** - Appropriate status checked

**Box l** - Applicant stage name if different from the name in Boxes a and b.

**Box m**- The NRAAE profit sharing percentage. If the NRAAE does not share in the Group's profits and receives a set fee enter 100% followed by the set amount.

**For example:** A supporting musician is being paid a set rate of \$2000. You will enter 100% - \$2000 in Box l.

**Box n**

**Step 1** - Compute NRAAE Allocated Gross Income for each NRAAE that share in the Group profit by multiply the Gross Tour.

Group Gross Income	_____
x Income allocation (Box l)	_____
NRAAE Allocated Gross Income	_____

their tax returns for years with a filing requirement. Taxpayers must exercise due diligence to ensure their returns were filed and posted by the Internal Revenue Service.

**2.** If there are any performance/events in which personal services were provided prior to the submission date and in the same calendar year of this application, answer yes and attach supporting documentation to the application as required in these instructions. See *Supporting Documentation Required to Evaluate Your Application*.

**For example:** Application submission date is December 1, 20X1 and NRAAE had a performance on November 25, 20X1 in which was claimed on a previous CWA. Answer Yes

**3a.** If the NRAAE enters into a CWA previously in the same calendar year as this application's tour period answer yes and continue to 3b, otherwise check no.

**3b.** List all previously entered CWA application number for the same calendar year as the application tour period. For CWA granted through a Form 13930 the number is found on the executed CWA or correspondence for that application between the IRS and the taxpayer or their representative. It can also be obtained from letters sent to the withholding agent from the CWA Program. For CWA granted through Form 13930-A, this case assignment number will be listed on the executed Simplified CWA Declaration page.

#### Section 4 – Representative Information

An authorized representative may apply for the NRAAE. To prevent unauthorized disclosures, we require a Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, to be fully executed, giving the IRS authority to discuss tax matters with the NRAAE's representative. The disclosure authorization (Form 2848 or Form 8821) must be signed by the NRAAE. A faxed copy of this form is acceptable. If there is a need to obtain additional information from other sources, the CWA program will either request authorization for that source or will request the information through the source that already has authorization.

The IRS may accept Form 2848 from an attorney, CPA, or enrolled agent. Additionally, the IRA may accept Form 2848 if the representative is an officer of the company, a full-time employee or family member. The authorization should cover, at a minimum, a CWA for the current year, Income Tax Form 1040NR for the present and two prior years, as well as any Form 1042-S in the taxpayer's name for any year in question.

The IRS will also accept a Form 8821 from anyone else designated to receive tax return information. Form 8821 authorizes any individual, corporation, firm, organization, or partnership designated to inspect and/or receive confidential information in any office of the IRS for the type of tax and the years or periods listed on Form 8821. The authorization should cover the same tax return information as shown above

#### Section 5 – Terms and Conditions

By signing the Simplified Central Withholding Agreement Declaration page, the NRAAE (Artist) and Designated Withholding Agent agree to the following terms and conditions:

1. Applicant is a non-resident alien with respect to the United States;
2. Applicant is subject to U.S. income tax on Tour income and that federal income tax withholding is required under § 1441 of the Internal Revenue Code (IRC) of 1986, as amended
3. By entering into this CWA, in order to provide security for the required U.S federal income tax withholding, the Designated Withholding Agent, an unrelated third party, must make all required federal tax deposits for the Tour;
4. Designated Withholding Agent must establish a Pay.gov account to make the advance withholding deposit to submit Form 13930-A
5. Withholding is computed based on current year tax tables. Individual tax liability has been computed using the appropriate filing status.
6. Should any changes to the representations made in this agreement, including material changes to the income resulting in an additional tax liability, Designated Withholding Agent agrees to remit an additional tax deposit within 5 days of any changes. The Designated Withholding Agent will withhold and deposit the additional withholding tax due prior to any payments to or for the benefit of the Applicant.
7. The parties agree that with at least five (5) days notice to the designated withholding agent, the CWA Program Manager or other individual(s) designated in the notice including CWA employee, and / or CWA Group Manager may conduct a site visit to an event covered by the CWA. The artist (or athlete) and the designated withholding agent will obtain permission from the venue, promoter, or other required persons to allow the Group Manager or CWA employee to conduct the site visit.

8. The Signatory Designation is not required to give notice or to maintain a record of specific contacts, that may be otherwise required by IRC § 7602(c), to Designated Withholding Agent or Applicant, with respect to contacts made with third parties regarding verification of information provided with the application, as such contacts are authorized by the parties to this CWA.
9. Designated Withholding Agent shall reflect all withholdings made pursuant to this CWA on Form 1042, for the benefit of Applicant. Designated Withholding Agent agrees to timely file Form 1042 and Form 1042-S. Designated Withholding Agent shall timely provide Applicant with a copy of Form 1042-S reflecting the withholdings made pursuant to the CWA.
10. Upon request, Designated Withholding Agent agrees to provide the CWA Program Specialist with copies of Form 1042 Return and Form 1042-S filed with respect to payments made to Applicant for the periods covered by the CWA.
11. Applicant agrees to timely file Form 1040NR, U.S. Nonresident Alien Income Tax Return, for the current taxable year.
12. If any fact represented to the IRS by Applicant and/or Designated Withholding Agent is materially, erroneous or inaccurate, then the restrictions and obligations imposed on the Signatory Designation shall be null and void, and the Applicant and Designated Withholding Agent will be ineligible to enter into a CWA agreement for remaining of the year of discovery and two subsequent tax years.
13. Except as otherwise provided in paragraph 14, no provision of this Agreement shall be deemed to constitute a waiver of any right which any party may have to recover any amount in accordance with the laws, statutes, and regulations of the United States, nor shall any provision of this Agreement be deemed to be an admission by any person, whether or not a party hereto, that such person is liable for any Federal income tax, or if a foreign corporation person is liable for any Federal income tax, or if a foreign corporation or nonresident alien that such person is subject to the taxing jurisdiction of the United States, or if the Signatory Designation, that the facts upon which this Agreement is based are true and accurate.
14. Designated Withholding Agent waives its right to claim a refund of the withheld taxes paid pursuant to the Agreement, and the Signatory Designation agrees that the Applicant shall be the proper party entitled to claim a refund. Designated Withholding Agent also waives its right to claim a refund of advance deposits submitted with the Simplified CWA Application.
15. This Agreement may not be amended, modified, superseded or canceled, and none of the terms may be waived, except by a written instrument executed by the Signatory Designation, and the other party or parties hereto sought to be changed thereby.

D  
R  
A  
F  
T  
  
C  
O  
P  
Y

### 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. Our authority to request this information is Section 7801 of the Internal Revenue Code.

Our purpose for requesting the information is to determine if it is in the best interests of the IRS to execute a Central Withholding Agreement (CWA). You are not required to request a CWA; however, if you choose to do so, you must provide all of the taxpayer information requested. Failure to provide all of the information may prevent us from processing your request.

If you are a paid preparer and you prepared the Form 13930-A for the taxpayer submitting a CWA request, we request that you complete and sign the application letter as described in Form 13930-A, and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the Internal Revenue laws of the United States and may be used to regulate practice before the IRS for those persons subject to Treasury Department Circular No. 230, Regulations Governing Practice before the Internal Revenue Service. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation.

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. However, section 6103 allows or requires the Internal Revenue

Service to disclose or give such information shown on your Form 13930-A to others as described in the Code. For example, routine uses of this information include giving it to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and states agencies to enforce federal non-tax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties. The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average times are:

Recordkeeping . . . . .	5 hr., 00 min.
Learning about the law or the form . . . . .	3 hr., 00 min.
Preparing the form . . . . .	1 hr., 30 min.
Copying, assembling, and sending the form to the IRS . . . . .	1 hr., 00 min.

If you have any 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, IR-6404, Washington, DC 20224. Do not send the tax form to this address.

N  
O  
T  
F  
O  
R  
  
R  
E  
L  
E  
A  
S  
E