

# Estimated Tax for Corporations

For calendar year 2001, or tax year beginning \_\_\_\_\_, 2001, and ending \_\_\_\_\_, 20 \_\_\_\_\_

**2001**

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

1	Taxable income expected for the tax year. . . . . (Qualified personal service corporations (defined in the instructions), skip lines 2 through 13 and go to line 14.)	1
2	Enter the <b>smaller</b> of line 1 or \$50,000. (Members of a controlled group, see instructions.) . . .	2
3	Subtract line 2 from line 1. . . . .	3
4	Enter the <b>smaller</b> of line 3 or \$25,000. (Members of a controlled group, see instructions.) . . .	4
5	Subtract line 4 from line 3. . . . .	5
6	Enter the <b>smaller</b> of line 5 or \$9,925,000. (Members of a controlled group, see instructions.) . . .	6
7	Subtract line 6 from line 5. . . . .	7
8	Multiply line 2 by 15%. . . . .	8
9	Multiply line 4 by 25%. . . . .	9
10	Multiply line 6 by 34%. . . . .	10
11	Multiply line 7 by 35%. . . . .	11
12	If line 1 is greater than \$100,000, enter the <b>smaller</b> of (a) 5% of the excess over \$100,000 or (b) \$11,750. Otherwise, enter -0-. (Members of a controlled group, see instructions.) . . . . .	12
13	If line 1 is greater than \$15 million, enter the <b>smaller</b> of (a) 3% of the excess over \$15 million or (b) \$100,000. Otherwise, enter -0-. (Members of a controlled group, see instructions.) . . . . .	13
14	<b>Subtotal.</b> Add lines 8 through 13. (Qualified personal service corporations, multiply line 1 by 35%). . . . .	14
15	Alternative minimum tax (see instructions) . . . . .	15
16	<b>Total.</b> Add lines 14 and 15 . . . . .	16
17	Tax credits (see instructions) . . . . .	17
18	Subtract line 17 from line 16 . . . . .	18
19	Recapture taxes . . . . .	19
20	<b>Total.</b> Add lines 18 and 19. . . . .	20
21	Credit for Federal tax paid on fuels (see instructions) . . . . .	21
22	Subtract line 21 from line 20. <b>Note:</b> 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 2000 tax return. <b>CAUTION: See instructions before completing this line</b> . . . . .	23a
b	Enter the <b>smaller</b> of line 22 or line 23a. If the corporation is required to skip line 23a, enter the amount from line 22 on line 23b. . . . .	23b

	(a)	(b)	(c)	(d)
24 <b>Installment due dates.</b> (See instructions.) . . . . . ▶				
25 <b>Required installments.</b> Enter 25% of line 23b in columns (a) through (d) unless the corporation uses the annualized income installment method, the adjusted seasonal installment method, or is a "large corporation." (See instructions.) . . . . .	25			

**Schedule A** Annualized Income Installment Method and/or Adjusted Seasonal Installment Method. (See pages 5 and 6 of the instructions.)

<b>Part I—Annualized Income Installment Method</b>		(a)	(b)	(c)	(d)
<b>1</b> Annualization periods (see instructions).	<b>1</b>	First ____ months	First ____ months	First ____ months	First ____ months
<b>2</b> Enter taxable income for each annualization period (see instructions).	<b>2</b>				
<b>3</b> Annualization amounts (see instructions).	<b>3</b>				
<b>4</b> Annualized taxable income. Multiply line 2 by line 3.	<b>4</b>				
<b>5</b> Figure the tax on the amount in each column on line 4 by following the same steps used to figure the tax for line 16, page 1 of Form 1120-W.	<b>5</b>				
<b>6</b> Enter other taxes for each annualization period (see instructions).	<b>6</b>				
<b>7</b> Total tax. Add lines 5 and 6.	<b>7</b>				
<b>8</b> 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).	<b>8</b>				
<b>9</b> Total tax after credits. Subtract line 8 from line 7. If zero or less, enter -0-.	<b>9</b>				
<b>10</b> Applicable percentage.	<b>10</b>	25%	50%	75%	100%
<b>11</b> Multiply line 9 by line 10.	<b>11</b>				
<b>12</b> Add the amounts in all preceding columns of line 41 (see instructions).	<b>12</b>				
<b>13</b> <b>Annualized income installments.</b> Subtract line 12 from line 11. If zero or less, enter -0-.	<b>13</b>				
<b>Part II—Adjusted Seasonal Installment Method</b> <i>(Use this method only if the base period percentage for any 6 consecutive months is at least 70%.)</i>		(a)	(b)	(c)	(d)
<b>14</b> Enter taxable income for the following periods:		First 3 months	First 5 months	First 8 months	First 11 months
<b>a</b> Tax year beginning in 1998	<b>14a</b>				
<b>b</b> Tax year beginning in 1999	<b>14b</b>				
<b>c</b> Tax year beginning in 2000	<b>14c</b>				
<b>15</b> Enter taxable income for each period for the tax year beginning in 2001.	<b>15</b>				
<b>16</b> Enter taxable income for the following periods:		First 4 months	First 6 months	First 9 months	Entire year
<b>a</b> Tax year beginning in 1998	<b>16a</b>				
<b>b</b> Tax year beginning in 1999	<b>16b</b>				
<b>c</b> Tax year beginning in 2000	<b>16c</b>				
<b>17</b> Divide the amount in each column on line 14a by the amount in column (d) on line 16a.	<b>17</b>				
<b>18</b> Divide the amount in each column on line 14b by the amount in column (d) on line 16b.	<b>18</b>				
<b>19</b> Divide the amount in each column on line 14c by the amount in column (d) on line 16c.	<b>19</b>				

		(a)	(b)	(c)	(d)
		First 4 months	First 6 months	First 9 months	Entire year
20	Add lines 17 through 19.	20			
21	Divide line 20 by 3.	21			
22	Divide line 15 by line 21.	22			
23	Figure the tax on the amount on line 22 by following the same steps used to figure the tax for line 16, page 1 of Form 1120-W.	23			
24	Divide the amount in columns (a) through (c) on line 16a by the amount in column (d) on line 16a.	24			[Hatched Area]
25	Divide the amount in columns (a) through (c) on line 16b by the amount in column (d) on line 16b.	25			
26	Divide the amount in columns (a) through (c) on line 16c by the amount in column (d) on line 16c.	26			
27	Add lines 24 through 26.	27			
28	Divide line 27 by 3.	28			
29	Multiply the amount in columns (a) through (c) of line 23 by the amount in the corresponding column of line 28. In column (d), enter the amount from line 23, column (d).	29			
30	Enter other taxes for each payment period (see instructions).	30			
31	Total tax. Add lines 29 and 30.	31			
32	For each period, enter the same type of credits as allowed on lines 17 and 21, page 1 of Form 1120-W (see instructions).	32			
33	Total tax after credits. Subtract line 32 from line 31. If zero or less, enter -0-.	33			
34	Add the amounts in all preceding columns of line 41 (see instructions).	34			
35	<b>Adjusted seasonal installments.</b> Subtract line 34 from line 33. If zero or less, enter -0-.	35			

**Part III—Required Installments**

		1st installment	2nd installment	3rd installment	4th installment
		36	If only one of the above parts is completed, enter the amount in each column from line 13 or line 35. If both parts are completed, enter the <b>smaller</b> of the amounts in each column from line 13 or line 35.	36	
37	Divide line 23b, page 1 of Form 1120-W, by 4, and enter the result in each column. ( <b>Note:</b> "Large corporations," see the instructions for line 25 on page 5 for the amount to enter.)	37			
38	Enter the amount from line 40 for the preceding column.	38			
39	Add lines 37 and 38.	39			
40	If line 39 is more than line 36, subtract line 36 from line 39. Otherwise, enter -0-.	40			
41	<b>Required installments.</b> Enter the <b>smaller</b> of line 36 or line 39 here and on line 25, page 1 of Form 1120-W.	41			

## General Instructions

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

### A Change To Note

**Section 179 expense deduction.** For tax years beginning in 2001, the maximum section 179 expense deduction has been increased to \$24,000 (\$44,000 for enterprise zone businesses).

### Who Must Make Estimated Tax Payments

- Corporations generally must make installment payments of estimated tax 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 are due by the 15th day of the **4th, 6th, 9th, and 12th** months of the tax year. If any 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 (section 6655), using the underpayment rate determined under section 6621(a)(2).

### 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.

**Quick refund.** To apply for a quick refund, file **Form 4466**, Corporation Application for Quick Refund of Overpayment of Estimated Tax, before the 16th day of the 3rd month after the end of the tax year, but before the corporation files its income tax return. Do not file Form 4466 before the end of the corporation's tax year.

### Depository Method of Tax Payment

Some corporations (described below) are required to electronically deposit all depository taxes, including corporation income tax and 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 2001 if:

- The total deposits of such taxes in 1999 were more than \$200,000 or
- The corporation was required to use EFTPS in 2000.

If the corporation is required to use EFTPS and fails to do so, it may be subject to a 10% penalty. If the corporation is not required to use EFTPS, it may participate voluntarily. To enroll in or get more information about EFTPS, call 1-800-555-4477 or 1-800-945-8400.

**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 Book. If you do not have a preprinted Form 8109, use Form 8109-B to make deposits. You can get this form **only** by calling 1-800-829-1040. 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, i.e., a commercial bank or other financial institution authorized to accept Federal tax deposits.

Make checks or money orders payable to that depository. 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 on the coupon. Records of these deposits will be sent to the IRS.

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 for underpayment of estimated tax.

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% on 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, and
- 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, 4, and 6

**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 4, enter the **smaller** of (a) the amount on line 3 or (b) their share of the \$25,000 amount. On line 6, enter the **smaller** of (a) the amount on line 5 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 4, and
- \$4,962,500 (one-half of \$9,925,000) on line 6.

**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 **Line 12** on page 4.

**Line 15**

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

**Alternative minimum tax (AMT)** is generally the excess of tentative minimum tax for the tax year over the regular tax for the tax year. See section 55 for definitions of tentative minimum tax and regular tax. A limited amount of the foreign tax credit, as refigured for the AMT, is allowed to reduce the tentative minimum tax.

**Line 17**

For information on **tax credits** the corporation may take, see the Instructions for Form 1120, lines 6a through 6f, Schedule J (Form 1120-A, lines 4a and 4b, Part I), or the instructions for the applicable lines and schedule of other income tax returns.

**Special rule for the research credit.** All or part of the research credit may not be allowed when figuring certain required installments. The credit attributable to the second suspension period (defined below) cannot be used to reduce any required installment due before October 1, 2001. Instead, the research credit attributable to the second suspension period is allowed in full as if it were an installment payment made on October 1, 2001. For the 2001 tax year, the second suspension period begins January 1, 2001, (or the beginning of the corporation's tax year if later) and ends September 30, 2001. The credit attributable to a suspension period is figured by multiplying the total research credit for the tax year by the ratio of (a) the number of months in the suspension period that are included in the tax year to (b) the number of months in the tax year.

**Line 21**

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**

Figure the corporation's 2000 tax in the same way that line 22 of this worksheet was figured, using the taxes and credits from the 2000 income tax return.

If a return was not filed for the 2000 tax year showing a liability for at least some amount of tax, or if the 2000 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. Large corporations, see the instructions for line 25 below.

**Line 24**

**Calendar year taxpayers:** Enter 4-16-2001, 6-15-2001, 9-17-2001, and 12-17-2001, 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 regular due date falls on a Saturday, Sunday, or legal holiday, enter the next business day.

**Line 25**

Payments of estimated tax should reflect any 2000 overpayment that the corporation chose to credit against its 2001 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 to figure one or more required installments, use 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, (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 its predecessor had, taxable income of \$1 million or more for any of the 3 tax years immediately preceding the 2001 tax year. For this purpose, taxable income is modified to exclude net operating loss or 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 the annualized income installment method or adjusted seasonal installment method is not used, follow the instructions below to figure the amounts to enter on line 25. (If the annualized income installment method and/or the adjusted seasonal installment method are used, these instructions apply to line 37 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 annualized income installment method (Part I) is used, complete Parts I and III of Schedule A. If only the adjusted seasonal 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 41.



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

**Part I—Annualized Income Installment Method**

**Line 1**

**Annualization periods.** Enter in the space on line 1, 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 1 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
<b>Standard option</b>	3	3	6	9
<b>Option 1 . . . .</b>	2	4	7	10
<b>Option 2 . . . .</b>	3	5	8	11

**Line 2**

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 3**

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

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

**Line 6**

Enter any **other taxes** the corporation owed for the months shown in the headings used to figure annualized taxable income. Include the same taxes used to figure lines 15 and 19 of Form 1120-W.

**Alternative minimum tax.** The corporation may owe the AMT unless it is treated as a "small corporation" that is exempt under section 55(e). To compute the AMT, first figure alternative minimum taxable income under section 55. Alternative minimum taxable income is based on the corporation's income and deductions for the annualization period entered in each column on line 1. Multiply alternative minimum taxable income by the annualization amounts (line 3) used to figure annualized taxable income. Subtract the exemption amount under section 55(d)(2).

**Line 8**

Enter the credits to which the corporation is entitled for the months shown in each column on line 1. **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.

**Line 12**

Before completing line 12 in columns (b) through (d), complete the following items in each of the preceding columns: line 13; Part II (if applicable); and Part III. For example, complete line 13, Part II (if using the adjusted seasonal installment method), and Part III, in column (a) before completing line 12 in column (b).

**Part II—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%. 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 1998, 1999, and 2000. 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 1998, 74% (.74) for May–October 1999, and 67% (.67) for May–October 2000. Because the average of 69%, 74%, and 67% is 70%, the base period percentage for May through October 2001 is 70%. Therefore, the amusement park qualifies for the adjusted seasonal installment method.

**Line 30**

Enter any **other taxes** the corporation owed for the months shown in the column headings above line 14 of Part II. Include the same taxes used to figure lines 15 and 19 of Form 1120-W.

**Alternative minimum tax.** The corporation may owe the AMT unless it is treated as a "small corporation" that is exempt under section 55(e). To compute the AMT, first figure alternative minimum taxable income under section 55. Alternative minimum taxable income is based on the corporation's income and deductions for the months shown in the column headings above line 14 of Part II. Divide the alternative minimum taxable income by the amounts shown on line 21. Subtract the exemption amount under section 55(d)(2). For columns (a) through (c) only, multiply the alternative minimum tax by the amounts shown on line 28.

**Line 32**

Enter the credits to which the corporation is entitled for the months shown in the column headings above line 14 of Part II.

**Line 34**

Before completing line 34 in columns (b) through (d), complete lines 35 through 41 in each of the preceding columns. For example, complete lines 35 through 41 in column (a) before completing line 34 in column (b).

**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	7 hr., 25 min.	1 hr., 53 min.	2 hr., 5 min.
1120-W, Sch. A (Pt. I)	11 hr., 14 min.	12 min.	23 min.
1120-W, Sch. A (Pt. II)	23 hr., 26 min.	.....	23 min.
1120-W, Sch. A (Pt. III)	5 hr., 16 min.	.....	5 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 Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this office. Instead, keep the form for your records.