



Please mail to:
Green Century Funds
P.O. Box 588
Portland, ME 04112

Overnight Address:
Green Century Funds
c/o Apex Fund Services
Three Canal Plaza, Ground Floor
Portland, ME 04101

Individual Retirement Account (IRA) Distribution Election and Authorization Form

Use this form to request a one time or systematic distribution from your Green Century Traditional IRA, Roth IRA, or SEP/SIMPLE IRA account. **Please note:** *There are five Sections of this form. Please read each carefully and complete in each Section the items that apply to the type of distribution you are electing to receive. For assistance in filling out this form, please contact Shareholder Services at 1-800-221-5519 Monday through Friday, 8:00 am to 6:00 pm Eastern Time.*

Important: No individual from the Custodian of the IRA account from which you are seeking a distribution, the Green Century Funds, or any agent of either is authorized or able to provide you with legal or tax advice regarding a distribution from an IRA account. You may wish to consult a tax advisor or attorney before authorizing a distribution from an IRA account.

1. IRA Account Owner Information

_____	_____	_____	_____	_____
First Name	MI	Last Name	Date of Birth	Social Security Number
_____		_____	_____	_____
Street Address		City	State	Zip Code
_____	_____	_____	_____	
Daytime Telephone	Evening Telephone	Email Address		

Please enter the account from which you wish to receive the distribution. If you wish to make distributions from more than one account number, please complete a separate form for each.

Account Number

- Green Century Balanced Fund – Individual Investor Share Class
- Green Century Balanced Fund – Institutional Share Class
- Green Century Equity Fund – Individual Investor Share Class
- Green Century Equity Fund – Institutional Share Class
- Green Century International Index Fund – Individual Investor Share Class
- Green Century International Index Fund – Institutional Share Class

2. Type of Distribution

Please complete Section A, B or C below. If you are requesting multiple distributions, please complete a separate form for each request.

A. TRADITIONAL IRA, SEP IRA or SIMPLE IRA One-Time or Regular Required Minimum Distribution (RMD)

Complete this Section to request a Required Minimum Distribution (RMD) from your Green Century Traditional IRA, SEP IRA or SIMPLE IRA. Complete only if you are 72 or older (70 ½ if you were born before July 1, 1949) or if you are requesting a RMD from a beneficiary IRA. **NOTE:** You may wish to consult a tax advisor or attorney before making any decision regarding your RMD.

1. **IRA Type** – Please choose only one; use a separate form for each type of account.

Traditional IRA SEP IRA SIMPLE IRA

2. Calculation Method

The Required Minimum Distribution (RMD) amount is determined by Internal Revenue Service (IRS) regulations. Each RMD will be calculated based on the IRS Uniform Lifetime Table and will be calculated for you unless you select another option. Please check the appropriate box below to indicate your choice.

- Calculate my RMD based on the IRS Uniform Lifetime Table.
- Distribute as my RMD the amount indicated in Section 3.A or Section 3.B of this form. **NOTE:** Please enter this amount when you complete Section 3.A or Section 3.B of the form.
- My sole primary beneficiary is my spouse who is more than 10 years younger than I am. I elect to calculate the RMD based on our life expectancies based on the IRS Joint and Last Survivor Table.

Spouse First Name MI Last Name Date of Birth Social Security Number

B. TRADITIONAL IRA, SEP IRA or SIMPLE IRA One-Time or Regular (non-RMD) Distribution

Complete this Section if you are requesting a one-time or regular (systematic) distribution from your Traditional IRA, SEP IRA or SIMPLE IRA. If you are requesting a distribution from a ROTH IRA, please complete Section C below.

1. **IRA Type** – Please choose only one; use a separate form for each type of account.

Traditional IRA SEP IRA SIMPLE IRA*

*If you have not participated in the SIMPLE IRA for at least two years and are under the age of 59 ½, an IRS penalty may be imposed.

2. **Reason for Distribution** – Check only the box that applies.

- Normal distribution – if you are age 59 ½ or older.
- Early (premature) distribution – if you are under the age of 59 ½ and the distribution is needed to pay for medical expenses, health insurance premiums, higher education expenses, qualified reservist expenses, first-time homebuyer expenses, an IRS levy or qualified birth or adoption expenses. **NOTE:** Each of these types of expenses is defined in the Internal Revenue Code.
- Early (premature) distribution – if you are under the age of 59 ½ and this distribution is not a qualified distribution according to the Internal Revenue Code. **NOTE:** The IRS imposes a penalty on unqualified early IRA distributions. Please see the Internal Revenue Code for more information.
- Transfer incident to Divorce or Legal Separation – contact Shareholder Services at 1-800-221-5519 for additional document requirements.
- Substantially Equal Periodic Payments within the meaning of Section 72(t) of the Internal Revenue Code.

- Death of Account Holder – if you are a Beneficiary, please attach a completed IRA Account Registration form and provide a copy of the death certificate for the original IRA owner. You may obtain the Registration form by calling 1-800-221-5519 or at www.greencentury.com.
- Permanent Disability – if you certify that you are disabled within the meaning of Section 72(m)(7) of the Internal Revenue Code.
- Removal of Excess or Recharacterization – please complete the below questions
 - a. In what year was the contribution made? Current Year Prior year
 - b. Excess or recharacterized contribution amount? \$ _____
 - c. Earnings attributable to excess or recharacterization? \$ _____
Leave blank if you wish the custodian to calculate.

C. ROTH IRA Distribution

Complete this Section if you are requesting a one-time or regular (systematic) distribution from your ROTH IRA. If you are requesting a distribution from a Traditional IRA, SEP IRA or SIMPLE IRA, please complete Section A or Section B above.

1. **Has the 5-year holding period been satisfied?** Yes No/Don't Know
2. **Reason for Distribution** – check only the box that applies.
 - Normal distribution - if you are age 59 ½ or older.
 - Early (premature) distribution – if you are under the age of 59 ½ and the distribution is needed to pay for medical expenses, health insurance premiums, higher education expenses, qualified reservist expenses, first-time homebuyer expenses, an IRS levy or qualified birth or adoption expenses. **NOTE:** Each of these types of expenses is defined in the Internal Revenue Code.
 - Early (premature) distribution – if you are under the age of 59 ½ and this distribution is not a qualified distribution according to the Internal Revenue Code. **NOTE:** The IRS imposes a penalty on unqualified early IRA distributions. Please see the Internal Revenue Code for more information.
 - Transfer incident to Divorce or Legal Separation – contact Shareholder Services at 1-800-221-5519 for additional document requirements.
 - Substantially Equal Periodic Payments within the meaning of Section 72(t) of the Internal Revenue Code.
 - Death of Account Holder – if you are a Beneficiary, please attach a completed IRA Account Registration form and provide a copy of the death certificate for the original IRA owner. You may obtain the Registration form by calling 1-800-221-5519 or at www.greencentury.com.
 - Permanent Disability – if you certify that you are disabled within the meaning of Section 72(m)(7) of the Internal Revenue Code.
 - Removal of Excess or Recharacterization - please complete the below questions
 - a. In what year was the contribution made? Current Year Prior year
 - b. Excess contribution or recharacterized amount? \$ _____
 - c. Earnings attributable to excess or recharacterization? \$ _____
Leave blank if you wish the custodian to calculate.

3. Distribution Amount

Please enter the amount you wish distributed from your account. **NOTE:** *If you are making a distribution from different funds held with the same account number, please fill in the dollar amount **or** the percentage you wish distributed from each Fund. If you wish to make distributions from more than one account number, please complete a separate form for each.*

Complete if all Funds have the same account number

<input type="checkbox"/>	Green Century Balanced Fund – Individual Investor Share Class	_____	_____
		Dollar Amount	Percent of Distribution
<input type="checkbox"/>	Green Century Balanced Fund – Institutional Share Class	_____	_____
		Dollar Amount	Percent of Distribution
<input type="checkbox"/>	Green Century Equity Fund – Individual Investor Share Class	_____	_____
		Dollar Amount	Percent of Distribution
<input type="checkbox"/>	Green Century Equity Fund – Institutional Share Class	_____	_____
		Dollar Amount	Percent of Distribution
<input type="checkbox"/>	Green Century International Index Fund – Individual Investor Share Class	_____	_____
		Dollar Amount	Percent of Distribution
<input type="checkbox"/>	Green Century International Index Fund – Institutional Share Class	_____	_____
		Dollar Amount	Percent of Distribution

*Please complete either Section A or B below depending on how you wish to receive the distribution you are requesting. **NOTE:** If you are requesting a distribution of \$10,000 or more, your signature will require a Medallion Signature Guarantee in Section 5 below.*

A. One-time distribution

Complete this Section if you are requesting a one-time partial or complete withdrawal from your account. If you are requesting a percentage distribution, please enter only whole numbers (e.g. 33% and not 33 1/3%).

- Entire account balance
- One-time, partial withdrawal in the amount of \$_____ or _____% of the account balance.

B. Systematic or regular withdrawals

Complete this Section if you wish to establish regular withdrawals from your account. Systematic distributions continue until you request cancellation of the systematic withdrawals.

Amount you wish distributed: \$_____

NOTE: If you have indicated in Section 2 that you wish to have the Required Minimum Distribution (RMD) or Substantially Equal Periodic Payments (SEPP) amount calculated for you, please enter “RMD” or “SEPP” in the blank above. If you chose to specify an amount for your Required Minimum Distribution (rather than an amount calculated for you based on the IRS tables), enter that amount.

Frequency of distribution:

- Monthly Quarterly Semi-Annual Annual

If you wish to receive quarterly, semi-annual or annual payments, in which month(s) would you like the distribution processed?

Quarterly: _____

Semi-Annual: _____

Annual: _____

Day of the Month: _____ (if no date is selected we will default to the 25th of the month)

4. Payment Method

Please indicate how you wish to receive your distribution payment.

Mail payment as follows:

- To the address currently on file with the Green Century Funds.
- To an alternate address. **NOTE:** If you choose payment to an address other than the address on file, your signature on this form will require a Medallion Signature Guarantee in Section 5 below.

Mail check to:

Street Address	City	State	Zip Code
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Send payment to a bank account by electronic transfer (ACH) as follows:

- Send distribution(s) to my bank account on file with the Green Century Funds.
- Send distribution(s) to a different bank account. **NOTE:** Choosing this option requires that you attach a voided check or savings account deposit slip from this bank account and obtain a Medallion Signature Guarantee in Section 5 below.

Send payment to a bank account by electronic transfer (Wire). A fee of \$10 will apply:

- Send distribution(s) to my bank account on file with the Green Century Funds.
- Send distribution(s) to a different bank account. **NOTE:** Choosing this option requires that you attach a voided check or savings account deposit slip from this bank account and obtain a Medallion Signature Guarantee in Section 5 below.

Send payment to an account at Green Century Funds:

- Send distribution(s) to my existing account with the Green Century Funds.
 - Balanced Fund – Individual Investor Share Class
 - Balanced Fund – Institutional Share Class
 - Equity Fund – Individual Investor Share Class
 - Equity Fund – Institutional Share Class
 - International Index Fund – Individual Investor Share Class
 - International Index Fund – Institutional Share Class

Account Number: _____

- Send distribution(s) to a new Green Century account. **NOTE:** Choosing this option requires that you attach a new completed registration form. You may obtain the registration form by calling 1-800-221-5519 or at www.greencentury.com.
- Send payment to an alternate address for a rollover. **NOTE:** If you choose payment to an address other than the address on file, your signature on this form will require a Medallion Signature Guarantee in Section 5 below.

Mail check to:

Make Check Payable to	Account Number at New Custodian
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Street Address	City	State	Zip Code
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DESIGNATION OF BENEFICIARY (REVOCABLE)

I designate the following to be my primary beneficiary(ies) of this IRA in case of my death. Unless otherwise designated, primary beneficiaries will share equally. If some but not all of the primary beneficiaries (or, if applicable, secondary beneficiaries) predecease the Depositor, the share of the predeceased beneficiary(ies) will be paid to the surviving beneficiary(ies) in proportion to the shares that they would otherwise receive. If no beneficiaries are named or if none of the beneficiaries survive the Depositor, the beneficiary will be your estate. If you wish to designate additional beneficiaries, please attach a piece of paper with the same information for the additional beneficiaries.

Primary Beneficiary(ies)

name complete address

birthdate social security number relationship % of account

name complete address

birthdate social security number relationship % of account

Secondary Beneficiary(ies)

If none of the above primary beneficiaries is living on the date of my death, I designate the following to be my contingent beneficiary(ies) to receive my interest in the Account in case of my death.

name complete address

birthdate social security number relationship % of account

name complete address

birthdate social security number relationship % of account

SIGNATURE AND CERTIFICATION

I have received and read the IRA Custodial Account Agreement, the IRA Disclosure Statement and the Prospectus of the Funds, and hereby appoint TMI Trust Company as Custodian, and consent to the Custodian's fees and terms of the Custodial Account Agreement. If a Traditional IRA is selected, I hereby elect to open a Traditional IRA operating under Internal Revenue Code Section 408(a) and adopt the applicable provisions of the Custodial Agreement incorporated herein by reference. If a Roth IRA is selected, I hereby elect a Roth IRA operating under Internal Revenue Code Section 408A and adopt the applicable provisions of the Custodial Agreement, incorporated herein by reference. If I make a rollover or transfer contribution or a conversion, I make the Certifications printed below. I certify under penalties of perjury that my Social Security Number in the Account Registration section is correct.

Under penalties of perjury, I also certify that: (1) The Social Security or Taxpayer Identification Number on this Registration Form is correct; and (2) I am not subject to backup withholding because (a) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding, or (b) the IRS has notified me that I am no longer subject to backup withholding. (Cross out this Item "2" if you have been notified by the IRS that you are currently subject to backup withholding.) (3) If I fail to provide the correct Social Security or Taxpayer Identification Number or if I fail to sign this Registration Form, the Green Century Funds may reject, restrict or redeem my account, and I may also be subject to backup withholding of up to 30% of all distributions and redemptions. The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

signature of depositor date

ACCEPTANCE BY CUSTODIAN

To be completed by TMI Trust Company

authorized signature TMI Trust Company date

It is the Green Century Funds' policy not to accept accounts that are an investment option of a participant-directed plan or program of a government entity.

INACTIVE ACCOUNT NOTICE Please note that the laws of several states require mutual funds and other financial institutions, including the Green Century Funds, to close accounts and transfer the proceeds to a state after a period of inactivity (as defined under applicable state law) and when the account owner cannot be contacted.

Please mail this form to: GREEN CENTURY FUNDS P.O. Box 588 Portland, ME 04112
Overnight express mail to: GREEN CENTURY FUNDS c/o Apex Fund Services Three Canal Plaza, Ground Floor Portland, ME 04101

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.

2025 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	
<i>Total income over—</i>	Tax rate for every dollar more	<i>Total income over—</i>	Tax rate for every dollar more	<i>Total income over—</i>	Tax rate for every dollar more
\$0	0%	\$0	0%	\$0	0%
15,000	10%	30,000	10%	22,500	10%
26,925	12%	53,850	12%	39,500	12%
63,475	22%	126,950	22%	87,350	22%
118,350	24%	236,700	24%	125,850	24%
212,300	32%	424,600	32%	219,800	32%
265,525	35%	531,050	35%	273,000	35%
641,350*	37%	781,600	37%	648,850	37%

* If married filing separately, use \$390,800 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 2025, 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;
- 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 \$65,000 without the payment. Step 1: Because your total income without the payment, \$65,000, is greater than \$63,475 but less than \$118,350, the corresponding rate is 22%. Step 2: Because your total income with the payment, \$85,000, is greater than \$63,475 but less than \$118,350, 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 \$61,000 without the payment. Step 1: Because your total income without the payment, \$61,000, is greater than \$26,925 but less than \$63,475, the corresponding rate is 12%. Step 2: Because your total income with the payment, \$81,000, is

greater than \$63,475 but less than \$118,350, the corresponding rate is 22%. The two rates differ. \$2,475 of the \$20,000 payment is in the lower bracket (\$63,475 less your total income of \$61,000 without the payment), and \$17,525 is in the higher bracket (\$20,000 less the \$2,475 that is in the lower bracket). Multiply \$2,475 by 12% to get \$297. Multiply \$17,525 by 22% to get \$3,856. The sum of these two amounts is \$4,153. This is the estimated tax on your payment. This amount corresponds to 21% of the \$20,000 payment (\$4,153 divided by \$20,000). Enter "21" 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.