

Notice 1339 (January 2005)

Delay in Delivery of Publication 3161

The printing of Publication 3161, U.S. Possessions Tax Forms, normally delivered along with your Form 1040 or Form 1040A tax package, has been delayed. Form 1116, Foreign Tax Credit, one of the products in the publication, is not yet available. We are providing your tax package at this time and will mail Publication 3161 separately when it is complete, in 2-4 weeks.

If you need any of the other items in Publication 3161 before it is complete, you can get them by visiting our website at *www.irs.gov* or by calling 1-800-829-3676. The other items in Publication 3161 are:

• Publication 1321, Special Instructions for Bona Fide Residents of Puerto Rico Who Must File a U.S. Individual Income Tax Return,

• Form 8689, Allocation of Individual Income Tax to the Virgin Islands, and

• Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa.