

**SUPPORTING STATEMENT
(Form 4506-T)**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Form 4506-T is used by taxpayers to request copies of their tax return information, such as transcripts or 1099/W-2 information. The information requested (name and address, taxpayer identification number(s), tax period, and the taxpayer's signature) is needed to assure the Service that it is not violating the confidentiality and disclosure requirements under Section 6103 of the Internal Revenue Code.

2. USE OF DATA

Form 4506-T is used by the Service to locate the requested tax information and ensure that the taxpayer has authorized the information.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

There are plans for an electronic filing system for transcript requests, but it is still in development.

4. EFFORTS TO IDENTIFY DUPLICATION

We have attempted to eliminate duplication within the agency wherever possible.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

Not applicable.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Not applicable.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

Not applicable.

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding Form 4506-T.

In response to the **Federal Register Notice** (72 FR 7510), dated February 15, 2007, we received no comments during the comment period regarding Form 4506-T.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

Not applicable.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

Not applicable.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

<u>Form</u>	<u>No. of</u>	<u>Time per</u>	<u>Response</u>
		<u>Responses</u>	
		<u>Total hours</u>	
Form 4506-T		720,000	
		1.20 hours	
		555,600	

Estimates of the annualized cost to respondents for the hour burdens shown above are not available at this time.

The following regulations impose no additional burden.

Please continue to assign OMB number 1545- to these regulations:

601.702(c)(4)
601.702(c)(8)
601.702(f)(5)
301.7513-1

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our **Federal Register Notice** dated **February 15, 2007**, requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any responses from taxpayers on this subject. As a result, estimates of these cost burdens are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The primary cost to the government consists of the cost of printing the form. We estimate the cost of printing the form is \$1,800.

15. REASONS FOR CHANGE IN BURDEN

The splitting of Form 4506 into two forms is designed to address the issues raised by the Taxpayer Advocate on servicing requests for copies (fee charged) of returns (Form 4506) and to provide a document (Form 4506-T) to order all products (no fee) except for copies of tax returns. In addition, Form 4506-T has been designed for use with the Transcript Delivery System, which is an efile initiative, scheduled for rollout in 2004.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

See attachment.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I

Not applicable.

Note: The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.