

**SUPPORTING STATEMENT**  
**1545-0429**  
**Request for Copy of Tax Return**  
**Form 4506**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Form 4506 is used by taxpayers to request copies of their tax return, such as Form 1040, Form 1040-A, or Form 1120. 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 is used by the Service to locate the requested tax return(s) and ensure that the taxpayer has authorized the release of the return to a third party.

**3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

In response to OMB's term of clearance to provide an electronic filing option for this information collection, the IRS currently provides an electronic option to taxpayers requesting a transcript of their tax return through IRS.gov, at no charge (<http://www.irs.gov/Individuals/Get-Transcript>). This option provides for electronic receipt or by mail. If the taxpayer wishes a photo copy of their return, a completed Form 4506 must be mailed, along with payment, to the address provided in the instructions. The instructions to Form 4506 encourages taxpayers to use the electronic option (Form 4506-T, Request for Transcript of Tax Return; OMB No. 1545-1872).

**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**

There are no small entities affected by this collection.

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

Taxpayers complete this form on an 'as needed' basis, in order to obtain copies of their original return. The frequency of the collection would solely be determined by the frequency or how often the taxpayer would need a duplicate copy

of the return. The IRS advises the requester that they may be able to get the tax return or return information from other sources, such as a paid preparer if one was used. The IRS also advises, that a Tax Return Transcript can be provided for many returns free of charge, which provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. Collecting the information is based on the taxpayers need to obtain a copy and by not collecting the information, or not collecting it at the time of their request, the IRS would not be able to fulfill the taxpayers need. By providing the IRS with the form and information disclosed on it, the IRS is made aware of the request and has been given the necessary information to locate the return copy.

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

There are no special circumstances requiring data collection to be inconsistent with Guidelines in 5 CFR 1320.5(d)(2).

**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.

In response to the **Federal Register Notice (80 FR 4639)**, dated January 28, 2015, we received no comments during the comment period regarding Form 4506.

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

No payment or gift has been provided to any respondents.

**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**

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Business Master File (BMF)" system and a

Privacy Act System of Records notice (SORN) has been issued for this system under:

Treasury/IRS 24.030, CADE Individual Master File (IMF)  
Treasury/IRS 24.046 Business Master File (BMF)  
Treasury/IRS 34.047 IRS Audit Trail & Security Records System SORNs.

The Internal Revenue Service PIAs can be found at:  
<http://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

**12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

<u>Form</u>	<u>Number of</u>	<u>Time per Responses Hours</u>	<u>Total Response</u>
Form 4506			325,000 .80 260,000

The following regulations impose no additional burden. Please continue to assign OMB number 1545-0429 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**

There is no start-up costs associated with this collection.

**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 \$18,000.

**15. REASONS FOR CHANGE IN BURDEN**

There are no changes being made to the form at this time. We are making this submission to renew the OMB approval.

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

There are no plans for tabulation, statistical analysis and publication.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the regulations sunset as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT**

There are no exceptions to the certification statement.

**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.

## **OMB EXPIRATION DATE**

We believe the public interest will be better served by not printing an expiration date on the form(s) in this package.

Printing the expiration date on the form will result in increased costs because of the need to replace inventories that become obsolete by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date, supplies of the form could continue to be used.

The time period during which the current edition of the form(s) in this package will continue to be usable cannot be predicted. It could easily span several cycles of review and OMB clearance renewal. In addition, usage fluctuates unpredictably. This makes it necessary to maintain a substantial inventory of forms in the supply line at all times. This includes supplies owned by both the Government and the public. Reprinting of the form cannot be reliably scheduled to coincide with an OMB approval expiration date. This form may be privately printed by users at their own expense. Some businesses print complex and expensive marginally punched continuous versions, their expense, for use in their computers. The form may be printed by commercial printers and stocked for sale. In such cases, printing the expiration date on the form could result in extra costs to the users.

Not printing the expiration date on the form(s) will also avoid confusion among taxpayers who may have identical forms with different expiration dates in their possession.

For the above reasons we request authorization to omit printing the expiration date on the form(s) in this package.