

## SUPPORTING STATEMENT

Disclosure of returns and return information (Forms 4506T-EZ, 4506T-EZ(SP))  
**1545-2154**

### **6016. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Subject to such requirements and conditions as the Secretary may prescribe by regulation, section 6103 (c) of the Internal Revenue Code authorizes the Internal Revenue Service to disclose a taxpayer's return or return information to such person or persons as the taxpayer may designate in a request for or consent to such disclosure, or to any other person at the taxpayer's request to the extent necessary to comply with the taxpayer's request to such other person for information or assistance. This regulation (§301.6103(c)-1), contains the requirements that must be met before, and the conditions under which, the Internal Revenue Service may make such disclosures.

Individuals can use Form 4506T-EZ to request a tax return transcript that includes most lines of the original tax return. The tax return transcript will not show payments, penalty assessments, or adjustments made to the originally filed return. Form 4506T-EZ (SP) is the Spanish translated version of the Form 4507T-EZ. It is also used to request a tax return transcript that includes most lines of the original tax return.

### **6017. USE OF DATA**

The information provided by the respondent will be used to request copies of their most recent tax return or return information.

### **6018. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

We offer several [transcript types](#) free of charge. You can go to the [Get Transcript](#) page to request your transcript now.

[U.S. Citizenship and Immigration Services](#) and lending agencies for student loans and mortgages generally accept return transcripts as a substitute for a copy of your return.

You can also order return and account transcripts by calling 800-908-9946 and following the prompts in the recorded message, or by completing and mailing a request for a transcript to the address listed in the instructions for [Form 4506-T](#) (PDF), *Request for Transcript of Tax Return*, or [Form 4506T-EZ](#) (PDF), *Short Form Request for Individual Tax Return Transcript*. The IRS has created Form 4506T-EZ only for Form 1040 series tax return transcripts. The IRS created this streamlined form to help those taxpayers trying to obtain, modify, or refinance a home mortgage. You can opt to have transcripts mailed to a third party, such as

a mortgage institution, if you use one of these forms and provide your consent for the disclosure.

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

**6019. 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**

The consequences for not collecting this information are that the IRS will not be able to clearly provide the taxpayer transcript or information needed by the taxpayers. This affects taxpayer confidence and compromises the Agency's ability to enforce tax compliance effort to the public. Tax compliance is a vital part of the government's ability to meet its' mission and serve the public.

**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 Forms 4506T-EZ or 4506T-EZ(SP).

In response to the **Federal Register** notice dated May 18, 2016, (81 FR 31304) we received no comments during the comment period regarding Form 2439.

**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 “Short Term Transcript, ST-TRA” system and a Privacy Act System of Records notice (SORN) has been issued for this system under:

<u>SORN Number</u>	<u>SORN Name</u>
IRS 24.030 IRS 34.027	CADE/Individual Master File
IRS 24.046	IRS Audit Trail and Security Records System Business Master File

The Internal Revenue Service PIA’s 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**

The burden estimate for completing only the Forms 4506T-EZ and 4506T-EZ(SP) is as follows:

<u>Form</u>	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
4506T-EZ	1,000,000	47 min.	790,000
4506T-EZ(SP)	100,000	48 min.	80,000

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

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

As suggested by OMB, our **Federal Register** notice dated May 18, 2016, 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 response from taxpayers on this subject. As a result, estimates of the cost burdens are not available at this time.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

After consultation with various functions within the Service, we have determined that the cost of developing, printing, processing, distribution and overhead for the form is \$25,000.

**15. REASONS FOR CHANGE IN BURDEN**

There is no change in the paperwork burden previously approved by OMB.

This form is being submitted for renewal purposes only.

**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**

See attachment.

**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.