

**SUPPORTING STATEMENT**

Request for Transcript of Tax Return

Form 4506-T

OMB Control Number 1545-1872

**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**

Transcripts can be requested by using the automated self-help service tools at IRS.gov. The agency also accepts the form by fax.

**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**

Consequences of less frequent collection on federal programs or policy activities would consist of: decreased amount of taxes collected by the Service, inaccurate and untimely filing of tax returns, and an increase in tax violations.

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**

In response to the *Federal Register* notice (81 FR 66749) dated September 28, 2016, we received no comments during the comment period regarding Form 4506-T.

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

No payment of gift has been provided to 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 "Individual Master File (IMF)" system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.030--Customer Account Data Engine Individual Master File, formerly Individual Master File, and IRS 34.037--IRS Audit Trail and Security Records System. The Department of Treasury PIAs can be found at <https://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 estimated time to complete Form 4506-T ranges from 42 minutes to 51 minutes, depending on individual circumstances and the method used to complete and submit the form. The agency estimates there will be 720,000 responses for an estimated annual burden total of 555,600 hours.

<u>Form</u>	<u>No. of</u>	<u>Average Time</u>	
		<u>Responses</u>	<u>per</u>
		<u>Response</u>	<u>Total hours</u>
Form 4506-T		720,000	46.3 minutes
			555,600

The following regulations impose no additional burden. Please continue to assign OMB number 1545-1872 to these regulations:

601.702(c)(4)  
601.702(c)(10)  
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 \$1,800.

**15. REASONS FOR CHANGE IN BURDEN**

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

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.