

SUPPORTING STATEMENT
Internal Revenue Service
Form 4506, Request for Copy of Tax Return
OMB Control No. 1545-0429

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

The information on Form 4506 is used by the IRS 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

Form 4506 has been enabled for an electronic option to taxpayers requesting a transcript of their tax return through IRS.gov, at no charge (<https://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

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

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

There is no burden on small businesses or entities by this collection due to the inapplicability of the authorizing statute to this type of entity.

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

If the information were not collected, the IRS would not be able to fulfill the taxpayers request for a copy of their tax return. This would affect both the taxpayer and the government in ensuring proper tax compliance.

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 (83 FR 13346), dated March 28, 2018, 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 "CADE Individual Master File(CADE-IMF)" 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:
<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 burden estimates as follows:

| Authority IRC | Document | # Respondents | # Responses Per Respondent | Annual Responses | Time Per Response | Total Burden |
|---------------|-----------|---------------|----------------------------|------------------|-------------------|--------------|
| 7513 | Form 4506 | 325,000 | 1 | 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 Federal government cost estimate is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized start up expenses, operating and maintenance expenses, and distribution of the product that collects the information.

The government computes cost using a multi-step process. First, the government creates a weighted factor for the level of effort to create each information collection product based on variables such as; complexity, number of pages, type of product and frequency of revision. Second, the total costs associated with developing the product such as labor cost, and operating expenses associated with the downstream impact such as support functions, are added together to obtain the aggregated total cost. Then, the aggregated total cost and factor are multiplied together to obtain the aggregated cost per product. Lastly, the aggregated cost per product is added to the cost of shipping and printing each product to IRS offices, National Distribution Center, libraries and other outlets. The result is the Government cost estimate per product.

The government cost estimate for this collection is summarized in the table below.

| Product | Aggregate Cost per Product (factor applied) | Printing and Distribution | Government Cost Estimate per Product |
|---|--|----------------------------------|---|
| Form and Instructions | 10924 | | 10924 |
| Table costs are based on 2016 actuals obtained from IRS Chief Financial Office and Media and Publications | | | |
| * New product costs will be included in the next collection update. | | | |

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.