




DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

TO: Alex Goodenough, Office of Information and Regulatory Affairs

FROM: Ryan Law, Deputy Assistant Secretary
Office of Privacy, Transparency, and Records 

SUBJECT: Justification for Emergency Processing: Form 4506-B, Request for a Copy of Exempt Organization IRS Application or Letter OMB No. 1545-0495

Pursuant to the Office of Management and Budget (OMB) procedures established at 5 C.F.R § 1320.13, the Department of the Treasury and its Internal Revenue Service (IRS) requests emergency processing for Form 4506-B, revising OMB Control Number 1545-0495.

The public frequently requests copies of an exempt or political organization return, application or letter from the IRS. This information collection is vitally important per Internal Revenue Code Section 6104 which requires the IRS to have this information available for public inspection. Currently, the taxpayer completes Form 4506-A for these requests (lines 5 – 9 of Form 4506-A), mails the form, and IRS provides the taxpayer with the requested copies.

The Internal Revenue Service is rolling out a new internal case management system, Enterprise Case Management (ECM). As part of the rollout of ECM, we moved line 9 from Form 4506-A and created Form 4506-B for this one-line item. The purpose of this is to allow the taxpayer to electronically via email request copies of an application for exemption, exemption determination letter or affirmation letter. If they prefer, they can still request the copies by mail.

Allowing the taxpayer to electronically request copies on the new Form 4506-B will reduce taxpayer burden because they no longer need to print and mail the form. Currently with the paper version taxpayers must submit their request by mail; either to Ohio or Utah and once their requests are received and wait up to 60 days for processing. Receiving the request electronically will reduce the processing timeline since submissions will be in real time versus by mail. The addition of F4506-B will provide the taxpayers with a more timely and efficient experience when requesting applications and letters. It's likely this electronic option will decrease the taxpayer's burden.

We are requesting emergency clearance for Form 4506-B because we have rolled out portions of ECM with the exception of Form 4506-B. The IRS request emergency processing approval of Form 4506-B by August 16, 2021. Modernization is a significant part of the IRS' mission to comply with the Taxpayer First Act. Form 4506-B will allow taxpayers a digital option to request documents that are publicly disclosable under IRC 6104. The IRS Enterprise Case Management Program is currently expanding the migration of the electronic submission directly into the system. Form 4506-A and B are being separated in order to ensure the forms can be routed appropriately (requests are filled by different business units and in different locations) and so 4506-B can be submitted and received electronically and processed within the Enterprise Case Management system. After August 16, the resources required to enable this electronic version will no longer be available. Therefore, the ability for the public to provide this information electronically could be delayed indefinitely.