

Supporting Statement  
Internal Revenue Service  
Form 4506-A, Request for a Copy of Exempt or Political Organization IRS Form  
Form 4506-B, Request for a Copy of Exempt Organization IRS Application or Letter  
OMB Control Number 1545-0495

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) section 6104 states that if an organization described in IRC sections 501(c) or 501(d) is exempt from taxation under IRC section 501(a) for any taxable year or a political organization is exempt from taxation under IRC section 527 for any taxable year, the application for exemption is open for public inspection. This includes all supporting statements, any letter or other documents issued by the IRS concerning the application, and certain annual returns of the organization.

Form 4506-A is used by the public to request a copy of an exempt or political organization's return, report, or notice. Form 4506-B is used by the public to request a copy of an exempt organization's exemption application or letter issued by the Internal Revenue Service (IRS).

2. USE OF DATA

The information is used by the IRS to identify, locate, and provide the documents or information requested by the public in accordance with the provisions of IRC section 6104.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Electronic filing of forms is currently available.

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

A less frequent collection will not enable the IRS to respond to requests for documents or information related to exempt and political organizations in accordance with IRC section 6104 and could result in the IRS being unable to meet its mission.

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

We received no comments during the public comment period in response to the Federal Register notice (90 FR 8101), dated January 23, 2025.

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 U.S.C. 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 24.046- CADE Business Master File; Treasury/IRS 50.222 Tax Exempt/Government Entities TE/GE Case Management Records; and Treasury/IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIAs can be found at <https://www.irs.gov/privacy-disclosure/privacy-impact-assessments-pia>.

Title 26 U.S.C. 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

IRC section 6104 requires certain exempt or political organizations to make their returns, reports, notices, and exempt applications available for public inspection. The IRS anticipates that there will be 27,000 respondents annually, for a total estimated burden of 26,190 hours annually. The estimated burden for all respondents is shown below.

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden Hours
IRC 6104	Form 4506-A	8,000	1	8,000	.97	7,760
IRC 6104	Form 4506-B	19,000	1	19,000	.97	18,430
<b>Totals</b>		<b>27,000</b>		<b>20,000</b>		<b>26,190</b>

The following regulations impose no additional burden. Please continue to assign OMB number

1545-0495 to these regulations.

301.6104(a)-1

301.6104(a)-5

301.6104(a)-6

We have reviewed these regulations and determined that the reporting requirements contained in them are entirely reflected on the form. The justification appearing in item 1 of the supporting statement applies both to these regulations and to both forms.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There are no start-up or maintenance costs for this collection. The collection does not require respondents to obtain specialized equipment or professional services.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Cost estimate for product development is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information. The costs to the Federal government will vary depending on whether the IRS will incur printing or copying costs for all the materials. These costs do not include any activities such as taxpayer assistance and enforcement. The IRS estimates have determined that the cost of developing, printing, distribution and overhead for the form is \$30,436.

15. REASONS FOR CHANGE IN BURDEN

There are no changes to the forms that would affect burden, however the agency has updated the estimated number of filers for Form 4506-B, based on most recent filing data. This change results in an increase of 7,000 respondents/responses and increased previously approved overall all burden by 6,790 hours (19,400 to 26,190).

	Total Requested	Change Due to New Statute	Change Due to Agency Discretion	Change Due to Adjustment in Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	27,000	0	0	7,000	0	20,000
Annual Time Burden (Hr)	26,190	0	0	6,790	0	19,400

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

The IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the forms expires as of the expiration date. Taxpayers are not likely to be aware that the IRS 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.