

Supporting Statement
Internal Revenue Service
IVES Request for Transcript of Tax Return (Form 4506-C)
OMB Control Number 1545-1872

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) section 7513 authorizes reproduction of returns and other documents and section 6103 details and authorizes confidentiality and disclosure of returns and return information.

Form 4506-C is used by taxpayers to authorize third party Income Verification Express Service (IVES) participants to order tax transcript records electronically.

2. USE OF DATA

The Internal Revenue Service (IRS) uses the information collected to provide tax transcript records electronically to an IVES participant.

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. Participants can order Tax Transcript records electronically for a third party.

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 are no small entities affected by this collection because it is mainly used for individuals per Internal Revenue Code (IRC) Section 7513.

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

A less frequent collection would result in the IRS not being able to verify that the taxpayer is entitled to authorize IVES participants to order tax transcript records electronically for a third-party request. It would thereby increase the burden on taxpayers and subject them to further harm by reducing their ability to secure Federal and private industry benefits in a safe method.

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 comment period in response to the Federal Register notice (90 FR 33471), dated July 17, 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)” and a Privacy Act System of Records notice (SORN) has been issued for these systems under; IRS 24.030 - 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 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.

The Privacy Act statement associated with this attachment is listed in the instructions.

12. **ESTIMATED BURDEN OF INFORMATION COLLECTION**

Respondents use Form 4506-C to request tax return information through an authorized Income Verification Express Service (IVES) participant. The IRS anticipates 5,260,000

respondents will take 55 minutes to complete Form 4506-C for a total of 4,839,200 annual hours.

The burden estimate is as follows:

Authority	Description	# of Respondents	# of Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC § 6103(c)	Form 4605-C	5,260,000	1	5,260,000	55 mins.	4,839,200
Totals		5,260,000		5,260,000		4,839,200

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 a \$4 fee for each request for tax return information. The total estimated annual cost to respondents is \$21,040,000 (5,260,000 response per year x \$4 = \$21,040,000).

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The user fees associated with this collection are based on the average costs for the IRS to fulfill the requests for tax return information. The estimated annualized average government cost is \$21,040,000.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval. We are making this submission to renew the OMB approval. IRS has updated the burden estimates to reflect current filing data. This has decreased the number of respondents by 10,110,941, the corresponding burden hours by 9,302,066, and annual cost by \$32,758,294 due to agency estimate and current \$4.00 fee for each tax return requested.

	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	5,260,000	0	0	-10,110,941	0	15,370,941
Annual Time Burden (Hr)	4,839,200	0	0	-9,302,066	0	14,141,266
Annual Cost Burden (\$)	21,040,000	0	0	-32,758,294	0	53,798,294

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 believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the forms expire as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of 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 for this collection.