

Supporting Statement

Internal Revenue Service

Application to Participate in the Income Verification Express Service (IVES) Program
(Form 13803)

OMB Control Number 1545-2032

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) section 7513 authorizes reproduction of returns and other documents. IRC section 6103 details and authorizes confidentiality and disclosure of returns and return information. Additionally, IRC section 6109 allows identifying numbers to be collected and authorizes the furnishing of information to other persons.

The Internal Revenue Service (IRS) Income Verification Express Service (IVES) allows taxpayers to authorize lenders and other businesses access to their tax records. Taxpayers complete Form 4506-C to grant the authorization. Form 4506-C is approved by the Office of Management and Budget under 1545-1872.

Businesses apply to participate in the IVES program using Form 13803. Once approved, businesses access to IVES taxpayer transcript via received Form 4506-C through the Internal Revenue Service (IRS) e-services electronic platform.

2. USE OF DATA

The IRS uses the information collected to provide tax transcript records electronically to an IVES participant.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Using e-service to provide businesses electronic access to transcripts eliminates shipping costs for the users. It also saves the cost of paper for the Return and Income Verification Service providers at Submission Processing Centers. The IRS allows the form to be faxed but has no plans for electronic filing as the form requires a wet signature.

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

All businesses, regardless of size, who wish to participate in the IVES must complete and submit the form for review and input into the e-services system.

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 conduct a suitable check on the applicant, and on all listed individuals on the application to determine the applicant's suitability to be an IVES participant.

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 59657), dated December 19, 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 22.062 – Electronic Filing Records; IRS 24.030 – Customer Account Data Engine (CADE) Individual Master File; IRS 24.046 - CADE Business Master File (BMF); IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA's 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 13803 to request tax return information through an authorized Income Verification Express Service (IVES). IRS anticipates 400 respondents will take 0.5 hours to complete Form 13803 for a total of 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 13803	400	1	400	30 mins.	200
Totals		400		400		200

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

The IRS currently estimates the cost burden on respondents to be nominal. 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. IRS estimates have determined that the cost of developing, printing, distribution and overhead for the form is \$16,416.

15. REASONS FOR CHANGE IN BURDEN

We are making this submission to renew the OMB approval. IRS has updated the burden estimates to reflect current filing data. This has increased the number of respondents by 200 and the corresponding burden hours by 100 due to Agency Estimate.

	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	400	0	0	200	0	200
Annual Time Burden (Hr)	200	0	0	100	0	100

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 form expires 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.