



How to Complete this Form

Section 2

- **4506-C – Tax Return Transcript Request**
 - This is to be filled out for the business tax returns
 - If business is filed on Sch. C of Personal Tax Return (TR), then fill out form with personal information
 - If Business is new and no previous TR then fill out for personal TR
 - Title must be consistent with Secretary of State documentation
- **Taxpayer Certification and Consent to Use of IRS Tax Transcripts**
 - Print name that is found on Business Tax Return
 - If Business is filed on Sch. C list personal name
 - Sign and date

IVES Request for Transcript of Tax Return

Do not sign this form unless all applicable lines have been completed.
Request may be rejected if the form is incomplete or illegible.
For more information about Form 4506-C, visit www.irs.gov and search IVES.

| | |
|---|--|
| 1a. Name shown on tax return (if a joint return, enter the name shown first) | 1b. First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions) |
| 2a. If a joint return, enter spouse's name shown on tax return | 2b. Second social security number or individual taxpayer identification number if joint tax return |

3. Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

4. Previous address shown on the last return filed if different from line 3 (see instructions)

5a. IVES participant name, address, and SOR mailbox ID

5b. Customer file number (if applicable) (see instructions)

Caution: This tax transcript is being sent to the third party entered on Line 5a. Ensure that lines 5 through 8 are completed before signing. (see instructions)

6. Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request _____

- a. Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years
- b. Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns
- c. Record of Account**, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years

7. Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2016, filed in 2017, will likely not be available from the IRS until 2018. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

8. Year or period requested. Enter the ending date of the tax year or period using the mm/dd/yyyy format (see instructions)
 _____ / _____ / _____ / _____ / _____ / _____ / _____ / _____ / _____ / _____

Caution: Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-C on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-C. See instructions.

| | | | |
|------------------|--|------|---|
| Sign Here | Signature (see instructions) | Date | Phone number of taxpayer on line 1a or 2a |
| | Print/Type name | | |
| | Title (if line 1a above is a corporation, partnership, estate, or trust) | | |
| | Spouse's signature | Date | |
| | Print/Type name | | |

Instructions for Form 4506-C, IVES Request for Transcript of Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506-C and its instructions, go to www.irs.gov and search IVES. Information about any recent developments affecting Form 4506-C (such as legislation enacted after we released it) will be posted on that page.

What's New. Form 4506-C was created to be utilized by authorized IVES participants to order tax transcripts with the consent of the taxpayer.

General Instructions

Caution: Do not sign this form unless all applicable lines have been completed.

Designated Recipient Notification. Internal Revenue Code, Section 6103(c), limits disclosure and use of return information received pursuant to the taxpayer's consent and holds the recipient subject to penalties for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

Taxpayer Notification. Internal Revenue Code, Section 6103(c), limits disclosure and use of return information provided pursuant to your consent and holds the recipient subject to penalties, brought by private right of action, for any unauthorized access, other use, or redisclosure without your express permission or request.

Purpose of form. Use Form 4506-C to request tax return information through an authorized IVES participant. You will designate an IVES participant to receive the information on line 5a.

Note: If you are unsure of which type of transcript you need, check with the party requesting your tax information.

Where to file. The IVES participant will fax Form 4506-C with the approved IVES cover sheet to their assigned Service Center.

Chart for ordering transcripts

| If your assigned Service Center is: | Fax the requests with the approved coversheet to: |
|--|---|
| Austin Submission Processing Center | Austin IVES Team 844-249-6238 |
| Fresno Submission Processing Center | Fresno IVES Team 844-249-6239 |
| Kansas City Submission Processing Center | Kansas City IVES Team 844-249-8128 |
| Ogden Submission Processing Center | Ogden IVES Team 844-249-8129 |

Specific Instructions

Line 1b. Enter the social security number (SSN) or individual taxpayer identification number (ITIN) for the individual listed on line 1a, or enter the employer identification number (EIN) for the business listed on line 1a.

Line 3. Enter your current address. If you use a P.O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note: If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party — Business, with Form 4506-C.

Line 5b. Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number cannot contain an SSN, ITIN or EIN. Completion of this line is not required.

Note. If you use an SSN, name or combination of both, we will not input the information and the customer file number will reflect a generic entry of "9999999999" on the transcript.

Line 8. Enter the end date of the tax year or period requested in mm/dd/yyyy format. This may be a calendar year, fiscal year or quarter. Enter each quarter requested for quarterly returns. Example: Enter 12/31/2018 for a calendar year 2018 Form 1040 transcript.

Signature and date. Form 4506-C must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506-C within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines, including lines 5a through 8, are completed before signing.



You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed if unchecked.

Individuals. Transcripts listed on on line 6 may be furnished to either spouse if jointly filed. Only one signature is required. Sign Form 4506-C exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-C can be signed by:

(1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-C but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506-C can be signed by any person who was a member of the partnership during any part of the tax period requested on line 8.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Note: If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506-C for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to sign Form 4506-C.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-C will vary depending on individual circumstances. The estimated average time is:

Learning about the law or the form 10 min.
Preparing the form 12 min.
Copying, assembling, and sending the form to the IRS 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-C simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
 Tax Forms and Publications Division
 1111 Constitution Ave. NW, IR-6526
 Washington, DC 20224

Do not send the form to this address. Instead, see Where to file on this page.

TAXPAYER CERTIFICATION AND CONSENT TO USE OF IRS TAX TRANSCRIPTS

The undersigned taxpayer is providing an IRS Form 4506-T, Request for Transcript of Tax Return, to _____ (CDC) for CDC to obtain taxpayer's tax return transcripts from the Internal Revenue Service (IRS). The undersigned taxpayer consents to CDC, the U.S. Small Business Administration (SBA), and other parties participating in taxpayer's SBA 504 Loan Project ("Project Participants") obtaining, using and sharing tax return information for the purpose of compliance with 504 Loan Program Requirements, including (1) processing the Loan application; (2) verifying that taxpayer filed tax returns; (3) verifying taxpayer's tax return information against income tax returns, financial statements and other financial information provided in the 504 Loan application; (4) confirming taxpayer's income; (5) assessing the taxpayer's or Loan applicant's creditworthiness; (6) closing and servicing the 504 Loan; (7) for SBA lender oversight activities, debenture and/or loan purchase reviews, Complete File Reviews and other SBA reviews; and/or (8) as otherwise permitted by applicable laws, including Federal and state privacy and data security laws.

For purposes of this document, (a) CDC includes CDC's directors, officers, employees, contractors, interns, agents, and legal counsel, and any of the aforesaid parties' affiliates, successors and assigns; (b) SBA includes SBA employees, contractors, interns, agents, and volunteers, and any Federal, State or local agency, division or organization which investigates, prosecutes, or enforces violations of statutes, rules, regulations, or orders, when SBA determines that disclosure will promote integrity of the 504 Loan Program or protect the public interest, and any of aforesaid parties' affiliates, successors and assigns; and (c) Project Participants includes any actual or potential participating Interim or Third Party Lenders or lenders of subordinate financing or the Borrower Contribution in connection with the 504 Loan Project, any other party who acquires any beneficial or other interest in, or is a guarantor or other obligor for, the 504 Loan, the Interim Loan, the Third Party Loan, any subordinate financing or any Borrower Contribution loan, or any refinancing of or substitution of those loans, any mortgage broker or insurer, any servicers or service providers for these parties, and any of aforementioned parties' directors, officers, managers, owners, employees, contractors, interns, agents and legal counsel and any of the aforesaid parties' affiliates, successors and assigns.

The undersigned taxpayer hereby certifies that the tax information provided to CDC is identical to the tax information that taxpayer has submitted to the IRS. If there are any significant differences between the tax data that CDC obtains from the IRS and the financial data or tax returns submitted with the Loan application, the undersigned taxpayer agrees to resolve such differences to the satisfaction of CDC and SBA's Loan Processing Center. Any failure to resolve such differences may result in cancellation of the Loan and CDC notifying SBA's Office of Financial Assistance and Office of Inspector General.

This document may be signed manually or digitally with a digital or electronic signature. CDC shall be entitled, in its sole discretion, to image or make copies of this document, and may destroy or archive the paper original. The undersigned taxpayer (a) waives any right to insist or require that CDC or SBA produce the paper original; (b) agrees that such images shall be accorded the same force and effect as the paper original; (c) agrees that CDC and SBA are entitled to use such images in lieu of the destroyed or archived original for any purpose, including as admissible evidence in any proceedings, and (d) agrees that any executed facsimile (faxed), scanned, or other imaged copy of this document shall be deemed to be of the same force and effect as the original manually or digitally signed document.

The undersigned taxpayer certifies that all tax information provided to CDC, including without limitation, all information regarding the undersigned taxpayer's financial condition, is true and complete to the best of its knowledge and that the undersigned taxpayer has not withheld any material information. The undersigned taxpayer acknowledges that for the purpose of this transaction, CDC is acting on behalf of

SBA, except that SBA accepts no liability or responsibility for any wrongful act or omission by CDC. The undersigned taxpayer further acknowledges that any false statements to CDC can be considered a false statement to the federal government under 18 U.S.C. § 1001, and may subject the undersigned taxpayer to criminal penalties and that CDC and SBA are relying upon the information submitted by the undersigned taxpayer.

Taxpayer Name shown on tax return: _____

Signature: _____

Date: _____

Name: _____

Title (if applicable): _____