Instructions for Completing the IRS Tax Authorization Form 4506-C

SBA requires you to complete the IRS Form 4506-C as a part of your disaster loan application submission. The form authorizes the IRS to provide federal income tax information directly to SBA.

The IRS Form 4506-C must be completed and submitted with each SBA disaster loan application, even if you are not required to file a federal income tax return.

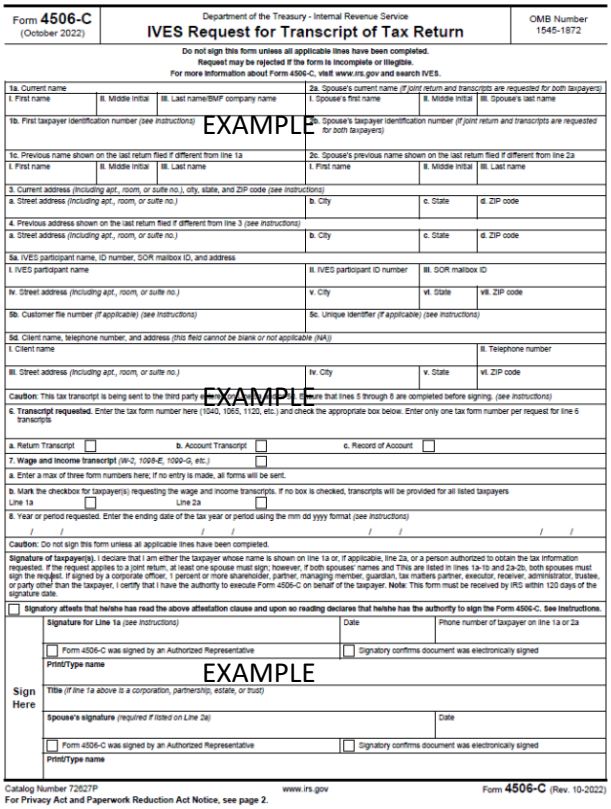
A separate IRS Form 4506-C must be returned with the SBA disaster loan application for:
(1) each disaster loan applicant (individuals filing joint returns for the last 3 years may use a single IRS Form 4506-C),
(2) each corporation or partnership in which the disaster loan applicant has more than a 50% interest,
(3) each individual or entity which holds a 20% or greater interest in the disaster loan applicant,
(4) each general partner, and
(5) each affiliate business.

Where To Send Form 4506-C (Include your full name and your Application Reference # on all correspondence submitted to the SBA.)

Send your completed documents to:	**By Mail:** U.S. Small Business Administration Processing & Disbursement Center Attn: ELA Mail Department P.O. Box 156119 Fort Worth, TX 76155
Fax: 202-481-1505 or Email: disasterloans@SBA.gov	

Fill in sections 1-4, 6, 6c, 8, Attestation, Signature, Date and Title

- Enter the name of the individual taxpayer or business (whichever is applicable) that was used to file the tax return in section 1a. If you file a joint tax return, only one taxpayer's name is required. You may include the name of the joint filer on line 2a.
- Next, enter the taxpayer identification number, i.e. Social Security number (SSN), in section 1b. If you file a joint tax return and completed line 2a, include the SSN for the second filer in section 2b.
- If the authorization is for a business, enter the Employer Identification Number (EIN) in section 1b.
- If current name is different than name on the transcript being requested, enter the previous name in section 1c; complete 2c if necessary.
- Enter your current address in section 3 (a-d).
- Enter your previous address in section 4 only if different than the current address in section 3.
- Enter the tax transcript you filed in section 6. If this request is for an individual, enter 1040. If this request is for a business, please enter the business tax return you filed for the year (not quarterly returns). Examples might be 1065, 1120, 990, 1041, etc.
- Check the box for 6c only.
- In section 8 (complete if blank), if the authorization is for an individual, include the 2 most recent years a tax return was filed. If the authorization is for a business, include the most recent 3 years a tax return was filed, entering the end of the business' fiscal year. Format is MM/DD/YYYY for all authorizations.
- Form 4506-C must be signed and dated by the taxpayer listed on line 1a and, if listed, 2a. Forms with missing signatures or required signatures' information will be rejected. (Note: If you filed a joint tax return, only one taxpayer's name and signature is required). 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 and will be returned to you if the box is not checked.
- Enter the telephone number of the first or second filer in the signature area.
- Authorized Representatives signing for the taxpayer(s) listed on Line 1a and/or 2a are required to check the "Form 4506-C was signed by an Authorized Representative" box (a representative can sign Form 4506-C for a taxpayer if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5a, and Form 2848 is attached to the Form 4506-C request. Form 2848 can be obtained at www.irs.gov. 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).
- Taxpayers that sign electronically are required to check the "Signatory confirms document was electronically signed" box. Forms signed with an electronic signature without this box marked will be rejected.
- Signer Title: If the authorization is for a business, the signer must be authorized to request the tax transcript and must state their title here. Examples of authorized representatives of a business might be President, Secretary, Treasurer, Vice President, Chief Executive Officer, Chief Financial Officer, Owner, Managing Partner, General Partner, Limited Partner, Partner, Managing Member, or Trustee.



Form **4506-C** (October 2022) — Department of the Treasury - Internal Revenue Service — **IVES Request for Transcript of Tax Return** — OMB Number 1545-1872

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. Current name | 2a. Spouse's current name *(if joint return and transcripts are requested for both taxpayers)*
I. First name | II. Middle initial | III. Last name/SMF company name | I. Spouse's first name | II. Middle initial | III. Spouse's last name

1b. First taxpayer identification number *(see instructions)* EXAMPLE | 2b. Spouse's taxpayer identification number *(if joint return and transcripts are requested for both taxpayers)*

1c. Previous name shown on the last return filed if different from line 1a | 2c. Spouse's previous name shown on the last return filed if different from line 2a
I. First name | II. Middle initial | III. Last name | I. First name | II. Middle initial | III. Last name

3. Current address *(including apt., room, or suite no.)*, city, state, and ZIP code *(see instructions)*
a. Street address *(including apt., room, or suite no.)* | b. City | c. State | d. ZIP code

4. Previous address shown on the last return filed if different from line 3 *(see instructions)*
a. Street address *(including apt., room, or suite no.)* | b. City | c. State | d. ZIP code

5a. IVES participant name, ID number, SOR mailbox ID, and address
I. IVES participant name | II. IVES participant ID number | III. SOR mailbox ID
IV. Street address *(including apt., room, or suite no.)* | V. City | VI. State | VII. ZIP code

5b. Customer file number *(if applicable)* *(see instructions)* | 5c. Unique identifier *(if applicable)* *(see instructions)*

5d. Client name, telephone number, and address *(this field cannot be blank or not applicable (NA))*
I. Client name | II. Telephone number
III. Street address *(including apt., room, or suite no.)* | IV. City | V. State | VI. ZIP code

Caution: This tax transcript is being sent to the third party EXAMPLE re 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 for line 6 transcripts

a. Return Transcript ☐ | b. Account Transcript ☐ | c. Record of Account ☐

7. **Wage and Income transcript** *(W-2, 1099-E, 1099-G, etc.)* ☐

a. Enter a max of three form numbers here; if no entry is made, all forms will be sent.

b. Mark the checkbox for taxpayer(s) requesting the wage and income transcripts. If no box is checked, transcripts will be provided for all listed taxpayers
Line 1a ☐ Line 2a ☐

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, if applicable, line 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; however, if both spouses' names and TINs are listed in lines 1a-1b and 2a-2b, both spouses must sign the request. 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 above attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-C. See instructions.**

Sign Here
Signature for Line 1a *(see instructions)* | Date | Phone number of taxpayer on line 1a or 2a
☐ Form 4506-C was signed by an Authorized Representative | ☐ Signatory confirms document was electronically signed
Print/Type name EXAMPLE
Title *(If line 1a above is a corporation, partnership, estate, or trust)*
Spouse's signature *(required if listed on Line 2a)* | Date
☐ Form 4506-C was signed by an Authorized Representative | ☐ Signatory confirms document was electronically signed
Print/Type name

Catalog Number 72627P | www.irs.gov | Form **4506-C** (Rev. 10-2022)
For Privacy Act and Paperwork Reduction Act Notice, see page 2.