

POLICY & GUIDELINES FOR GRANTING POVERTY EXEMPTIONS

FOR 2020 ONLY

Note: Revised for 2020 -- Please Read Carefully

Parcel #	76-24-
Name	
Phone	
# in Household	
Total Household Income	

**Assessing Department
248-796-5230**

**City of Southfield
26000 Evergreen Road
P. O. Box 2055
Southfield, MI 48037-2055**

Return by no later than: **March 1st**

Date Stamped Received:



City of Southfield

26000 Evergreen Rd. • P.O. Box 2055 • Southfield, MI 48037-2055 • www.cityofsouthfield.com

Dear City of Southfield Resident:

This office has received your request for a Poverty/Hardship Exemption regarding payment of your taxes. We have attached the application, the eligibility guidelines and a checklist of information which must be submitted. Please carefully complete and sign the application and submit the requested documentation to this office by the date listed on the face of the application. Be sure to include your phone number(s) so that we can contact you if necessary.

A copy of your current and past two years Federal and Michigan Income Tax Returns, including Schedule "C" (if applicable), the Michigan Property Homestead Credit Form, along with any W-2's and/or 1099 forms and submit with the application for ***all owners and co-owners as well as all persons residing in the homestead.***

If you have applied for a poverty exemption through our office last year and you have already supplied the above returns for the second year prior, you do not have to submit the same form again. In this situation only, you may submit only the past year's returns.

The Board of Review will meet in March to review applications for Homestead Property Tax Relief (as provided for in Section 211.7u of the Michigan Compiled Laws). If the Board is not satisfied with all of the documents provided or they have further questions, your application may be tabled until July to allow for any lacking information to be provided or clarification of questionable information.

The Board of Review has the authority to Approve, Disapprove or to take no Action if the information is not clear and accurate. If your income cannot support normal living expenses, a clear and concise letter is required which explains how you continue to cover actual expenses.

A written notification of the Board's decision indicating Approval or Disapproval will follow the Boards scheduled hearing dates. A staff member will contact you regarding any additional information requested by the Board, but if the requested information is not received, the Board has no other option but to take No Action on your appeal.

If you have any questions, do not hesitate to contact this office at 248-796-5230.

Sincerely,

City Assessor

MR/Attachments

Eligibility & Application

1. Petitioner must own and occupy as a homestead the property for which an exemption is requested.
2. Provide proof that the applicant owns and occupies the subject property as a homestead as of tax day (December 31 of the prior year).
3. File with the City of Southfield Assessing Department a completed **SIGNED** Poverty/Hardship Application (see attached). Also include current and past two years **SIGNED** Federal & State Income Tax Returns, the Michigan Homestead Property Tax Credit form along with any W-2's and form 1099 for all owners, co-owners as well as all persons residing in the homestead including any property tax credit returns. If the applicant claims no income, then the application needs to include a signed IRS form 4506-T.
4. Submit a list of all assets (excluding the home) owned by all persons showing ownership or residing in the subject homestead. Households with assets exceeding \$30,000 shall not be eligible for any poverty exemption in the City of Southfield. A copy is required of the most recent statement for every bank, retirement fund, annuity, cash value life insurance policy, brokerage account or other financial asset accounts held by applicant or any person residing or having an ownership interest in applicant's household. These statements **MUST tie back to the SIGNED** Federal & State Income Tax Return. The statement should include the name of the entity holding the asset, the principal amount of the asset and the amount of any annual dividend or interest earned by the asset. Second homes should include the location, the last date of sale, the amount it was purchased for, and an estimate of its current value.
5. At the discretion of the applicant, if anyone in the household has extensive medical expenses, copies of receipts, paid by the applicant, of such expenses that occurred during the previous 12 months may also be submitted.
6. If necessary, schedule an appointment with a staff person in the Assessing Department to review documents.
7. Sign pages eight and thirteen of the application as an affidavit, swearing or affirming, under penalty of perjury, that all information submitted in the application is true. *Note: Page eight, paragraph 3 that states: "Petitioners: Do not sign this application until witnessed by an employee of the Assessor, a Board of Review Member or a Notary Public.*
8. Applicant's signature will authorize the Assessing Department to do a financial check, if necessary. Applicants for poverty exemption may be investigated by the City in order to verify information submitted or statements made to the Assessing Department.
9. The Board of Review may waive any of the above requirements, if a majority of the Board members determine that there are, in their opinion, substantial and compelling reasons why there should be a deviation from the policy and guidelines, and if those reasons are communicated to the claimant.

Evaluation Procedure

1. Applicants for the poverty exemption may be investigated by the City in order to verify information submitted or statements made to the assessing department.
2. Upon completion of the application, the applicant will sign the following oath:

I do swear/affirm, under penalty of perjury, that all of the information submitted in my application for Poverty Exemption is true. My signature authorizes you to conduct a financial credit check if necessary.

Criteria for Determining Exemption

1. Income: The total income of the applicant and each member of the applicant's household **shall not exceed** the FEDERAL PROVERTY INCOME STANDARDS, as defined and determined by the US Office of Management and Budget. The City of Southfield has increased this amount by an additional 20% to better assist those in need to qualify to be reviewed by the Board of Review.
2. Assets: The **total value** of the assets (excluding the home and car) **for all persons showing ownership or residing in the homestead shall not exceed \$30,000.**
3. If an application is approved by the Board of Review, the new derived taxable value will be adjusted so that the re-calculated property taxes do not exceed 15% of the household income. This amount may be further reduced if receipts for out-of-pocket medical expenses are provided to the assessor. This calculation is based on 10% of household income for senior citizens (where any one (or more) resident(s) is 62 years of age or older.

Also, there is no requirement that property taxes are all paid up to date.

4. Occupancy: In order to be eligible for a poverty/hardship exemption, the applicant must own and occupy their homestead as of the previous December 31.

POVERTY EXEMPTION APPLICATION

I, _____, Petitioner, being the owner and residing at the property that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, in the judgment of the city Assessor and Board of Review, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7U(1).

In order to be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all owners and co-owners as well as all persons residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PERSONAL INFORMATION: Petitioner must list all required personal information.

Property Address of Principal Residence:		Mailing Address of Petitioner (if different):	
Age of Petitioner	Daytime Phone Number:	Marital Status:	Age of Spouse:
Number of Legal Dependents:		Age of Dependents:	
Applied for MI Homestead Property Tax Credit (see State of Michigan Income Tax filing) <input type="checkbox"/> Yes <input type="checkbox"/> No		Amt of MI Homestead Property Tax Credit \$ _____	
Is this the first year that you applied for a poverty exemption: <input type="checkbox"/> Yes <input type="checkbox"/> No			

REAL ESTATE INFORMATION: List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the BOR meeting.

Property Parcel Code Number:		Name of Mortgage Company:	
When was your home purchased:		Purchase Price:	
Unpaid Balance Owed on Principal Residence:	Monthly Payment (incl. taxes):	Length of Time at This Residence:	
Who Pays the Mortgage Payment?		All Taxes are Paid to Date: <input type="checkbox"/> Yes <input type="checkbox"/> No	
Have any improvements or additions, been made to this home in the past two years? <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, list those additions and/or improvements _____ _____ _____	
Property Description:			

ADDITIONAL PROPERTY INFORMATION: List information related to any other property you, or the co-owner as well as any household member owns.

Do you own, or are buying other property <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, complete the information below.		Amount of Income Earned from Other Property:	
Property Address	Name of Owner(s)	Assessed Value	Amt.&Date of Last Taxes Pd

POVERTY EXEMPTION APPLICATION

EMPLOYMENT INFORMATION: List your current employment information.

Name of Employer:		Name of Contact Person at Place of Employment:	
Address of Employer:		Employer Phone Number:	
Occupation:		Tax ID #:	
Check the items below in the shaded area which apply:			
<input type="checkbox"/> Full Time employment	how long	<input type="checkbox"/> Laid off	how long
<input type="checkbox"/> Part Time employment	how long	<input type="checkbox"/> Retired	how long
<input type="checkbox"/> Unemployed	how long	<input type="checkbox"/> Disabled	how long
<input type="checkbox"/> Self-Employed	how long	<input type="checkbox"/> Business Interest	how long

List all income sources for ALL owners, co-owners (whether they reside in the subject house or not) as well as all persons residing in the homestead, including, but not limited to: wages/salaries/tips, self-employed net income, Social Security, SSI, pensions, IRA's (individual retirement accounts), or other retirement income, rents, unemployment compensation, welfare assistance, disability, government pensions, worker's compensation, interest/dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, Michigan homestead tax credits, and home heating credits, any income from life insurance proceeds that are above the customary and routine funeral expenses or any other source of income. Household income does NOT include food stamps or tuition assistance.

Attach Verification: Verification (W-2's, 1099's, SSI Statements) must be submitted for all owners, co-owners as well as all persons residing in the household. Failure to attach verification will result in non-processing of the application. If IRS 1040 statements have not been filed, applicant must request a transcript or verification of non-filing from the IRS (Form 4506T).

Source of Income:	Petitioner	Spouse	Other	Monthly or Annual Income (indicate which)

NOTE: List here the value of the principal: \$

CHECKING, SAVINGS AND INVESTMENT INFORMATION: List any and all savings owned by all owners, co-owners as well as all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks bonds, or similar investments.

Name of Financial Institution or Investment	Amount of Deposit	Current Interest Rate	Name on Account	Value of Investment

NOTE: List here the value of the principal \$

LIFE INSURANCE: List all policies held by all owners, co-owners as well as all household members.

Name of Insured	Amount of Policy	Monthly Payment	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

MOTOR VEHICLE INVORMATION: List all motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by all owners, co-owners as well as any person residing within the household.

Make & Model	Year	Monthly Payment	Balance Owed	Payment Made by:

POVERTY EXEMPTION APPLICATION

LIST ALL PERSONS LIVING IN HOUSEHOLD: All persons residing in the residence must be listed below as well as any co-owners of the homestead.

First & Last Name	Age	Relationship to Applicant	Place of Employment	Amt. of Monetary Contribution to Family Income

PERSONAL DEBT: List all personal debt for all household members as well as any co-owners of the homestead.

Creditor	Purpose of Debt	Date Debt Incurred	Original Balance	Monthly Payment	Balance Owed

MONTHLY EXPENSE INFORMATION: The amount of monthly expenses related to the principal residence for each category must be listed below. Indicate N/A as necessary.

Heating:	Electric:	Water:
Phone:	Cable:	Food:
Clothing:	Health Insurance:	Garbage:
Daycare:	Car Expense (gas, repair, etc):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):

POVERTY EXEMPTION APPLICATION

Notice: Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

Notice: Per MCL 211.7u(2b), a copy of all household members federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3 or 4) must be attached as proof of income. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application

Petitioners: Do not sign this application until witnessed by an employee of the Assessor, a Board of Review Member or a Notary Public

STATE OF MICHIGAN)
COUNTY OF OAKLAND)

I, the undersigned Petitioner, hereby declare that the foregoing information is complete and true and that neither I, nor any household member residing within the principal residency, have money, income or property other than mentioned herein.

Petitioner Signature Date

Subscribed and sworn this _____ day of _____, 20__

Assessor Signature: _____ Printed Name: _____

BOR Member Signature: _____ Printed Name: _____

Notary Signature: _____ Printed Name: _____

My Commission Expires: _____

This application shall be filed after January 1, but BEFORE March 1ST to the address below. This allows for evaluation and approval by the Board of Review.

Board of Review
c/o Michael Racklyeft, Assessor
City of Southfield
26000 Evergreen Rd.
P. O. Box 2055
Southfield, MI, 48037-2055

DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO MICHIGAN TAX TRIBUNAL WITHIN 35 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW DECISION MUST BE INCLUDED WITH THE FILING.

Michigan Tax Tribunal
P. O. Box 30232
Lansing, MI 48909
Phone: 517-373-3003
Fax: 517-373-1633
E-mail: taxtrib@michigan.gov

POVERTY EXEMPTION APPLICATION

RESOLUTION FOR POVERTY EXEMPTION

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Board of Review; and

WHEREAS, the principal residence of persons, who the Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the City of Southfield, Oakland County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

To be eligible, a person shall do all of the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested
- 2) File a claim with the Assessor or Board of Review, accompanied by **SIGNED** federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include, but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) **The application for an exemption shall be filed after January 1, but before March 1ST to allow for evaluation and approval by the Board of Review.** The filing of this claim **AND ALL REQUIRED DOCUMENTS** constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the federal Poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all owners, co-owners, and persons residing in the principal residence.

POVERTY EXEMPTION APPLICATION

Federal Poverty Guidelines for 2020 Assessments

Following are the Federal Poverty Guidelines for use in setting poverty exemption guidelines for 2020 assessments as approved by the State Tax Commission in Bulletin No. 14 of 2019, October 14, 2019:

Size of Family Unit	Poverty Guidelines	Southfield Adds 20%	Southfield Adds
1	\$12,490	\$14,988	all
2	\$16,910	\$20,292	household
3	\$21,330	\$25,596	medical*
4	\$25,750	\$30,900	expenses.
5	\$30,170	\$36,204	
6	\$34,590	\$41,508	Add
7	\$39,010	\$46,812	them
8	\$43,430	\$52,116	here.
For each additional person, add	\$4,420	\$5,304	

*Must be verified by copies of receipts paid by applicant

POVERTY EXEMPTION APPLICATION

Petitioners Check List

*Petitioner must supply the following documentation for **ALL** owners and co-owners of the property as well as all persons residing in this homestead:*

- SIGNED Federal Income Tax Returns for Current & Past 2 Years
- SIGNED State of Michigan Tax Returns for Current & Past 2 Years
- W-2 form, 1099, or Schedule "C" to verify income
- Social Security Benefit Statement (Form SSA 1099)
- Michigan Homestead Property Tax Credit
- Michigan Home Heating Credit
- Driver's License
- Copy of Refund Check from the State (or check stub)
- Mortgage Coupon Book or Statements
- Medical Receipts, if requested
- Copy of most recent bank statement for every bank where you do business
- Copy of most recent retirement fund statement
- Copy of most recent annuity statement
- Copy of most recent insurance policy statement showing cash value
- Copy of most recent brokerage account statement
- Copy of most recent statement of any other financial assets

Comments: _____

These documents are MANDATORY. If any of the requested documentation does not apply to your situation, please print "Not Applicable" next to that item and give a brief explanation in the comments section. These documents must be returned before any decision can be made or NO ACTION will be taken.

If you have applied for a poverty exemption through our office last year and you have already supplied the above returns for the second year prior, you do not have to submit the same form again. In this situation only, you may submit only the past year's returns.

Signature

Date

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-T, visit www.irs.gov/form4506t.

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

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

Note: Effective July 2019, the IRS will mail tax transcript requests only to your address of record. See **What's New** under **Future Developments** on Page 2 for additional information.

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. Most requests will be processed within 10 business days

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. Most requests will be processed within 10 business days

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. Most requests will be processed within 10 business days

7 Verification of Nonfiling, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days

8 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. Most requests will be processed within 10 business days

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.

9 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

| / / | / / | / / | / / |

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-T 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-T. See instructions.

Phone number of taxpayer on line 1a or 2a _____

▶ _____
Signature (see instructions) Date

▶ _____
Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ _____
Spouse's signature Date

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

Future Developments

For the latest information about Form 4506-T and its instructions, go to www.irs.gov/form4506t. Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

What's New. As part of its ongoing efforts to protect taxpayer data, the Internal Revenue Service announced that in July 2019, it will stop all third-party mailings of requested transcripts. After this date masked Tax Transcripts will only be mailed to the taxpayer's address of record.

If a third-party is unable to accept a Tax Transcript mailed to the taxpayer, they may either contract with an existing IVES participant or become an IVES participant themselves. For additional information about the IVES program, go to www.irs.gov and search IVES.

General Instructions

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

Purpose of form. Use Form 4506-T to request tax return information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

Note: If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Customer File Number. The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, are shown on the transcript.

An optional Customer File Number field is available to use when requesting a transcript. This number will print on the transcript. See Line 5 instructions for specific requirements. The customer file number is an optional field and not required.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:

	Mail or fax to:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301 855-587-9604
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888 855-800-8105
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094

Chart for all other transcripts

If you lived in or your business was in:

	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145
Maine, Massachusetts, New Hampshire, New York, Pennsylvania, Vermont	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

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. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

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 **should not** contain an SSN. 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 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines 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 and returned to you if the box is unchecked.

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

Corporations. Generally, Form 4506-T 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-T but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

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-T 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 Form 4506-T.

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-T 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.; and **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-T 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.