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:

Fax: 202-481-1505

or Email: disasterloans@SBA.gov

By Mail: U.S. Small Business Administration

Processing & Disbursement Center

Attn: ELA Mail Department

P.O. Box 156119 Fort Worth, TX 76155

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 (October 202		ı	/ES R				Revenue Service	Retur	n		OMB Number 1545-1872
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