

CITY OF ST. BERNARD TAX DEPARTMENT

110 Washington Avenue, St. Bernard, Ohio 45217

Phone: (513) 242-7710

Fax (513) 242-5402

Email: tax@cityofstbernard.org

Website: www.cityofstbernard.org

Dear Taxpayer:

Your refund request forms are enclosed and include the following forms:

- A. Refund Policy (2 pages)
- B. General Checklist (2 pages)
- C. Allocation of Income Worksheet (2 pages)
- D. Itinerary of Days Worked Form
- E. Certification of Employer
- F. Claim for Refund of Earned Income Tax Form
- G. City and Village Listing
- H. Federal 4506 Form

The purpose of the refund program is to provide a refund to individuals employed in the City of St. Bernard who are required by their employer to spend **extended** periods of time working outside the City of St. Bernard or where the employee is subject to paying local income tax to a municipal jurisdiction where the work is performed.

In order to facilitate the purpose of the refund program, the refund policy provides the guidelines and parameters for a refund to be granted. For all refunds provided, the city, location, or municipality taxing authority for the location that you indicate on your itinerary may be notified that you have filed for or will receive a refund for the period of time spent working in the listed city, location or municipality.

No refund can be processed without all completed documents, including W-2 forms, 1099s or any supporting schedules needed to support and confirm your request.

When all forms are completed, return the documents to our office for review. If properly verified by your employer, your refund check will be processed and mailed to your home address. Your cooperation in following instructions will ensure timely payment.

Should you have any questions, you may contact the St. Bernard Tax Department at (513) 242-7710 between the hours of 9:00am and 5:00 pm weekdays.

St. Bernard Tax Department.

City of St. Bernard Tax Department

Tax Refund Policy

(Summary of the Municipal Income Tax Code - Rules and Regulations)

The purpose of the tax refund program is to provide a refund to individuals employed in the City of St. Bernard who are required by their employer to spend **extended** periods of time working outside the City of St. Bernard or where the employee may be subject to paying local income tax to a municipal jurisdiction where the work is performed. The employee may apply for a refund for time worked in another municipal taxing jurisdiction while at the same time having taxes deducted from their pay for St. Bernard income tax.

The nature of employment provides for the occasional instances where an employee may be required to attend a conference, training, seminar, which may take place away from their normal job location within the Municipality unless the employee is subjected to additional tax for those periods outside the Municipality.

The tax refund program is limited to those situations where the employee is required to spend extended periods of time working outside of St. Bernard required for their employment.

Travel Refund

1. Each applicant must provide a detailed itinerary of their travel and days worked outside the City of St. Bernard for their employment.
2. Only those working periods where the employee spends the entire day working outside the City of St. Bernard. If any part of the day is spent within the City of St. Bernard, then the entire day shall be considered a day working within the City of St. Bernard for purposes of determining the allocation of time worked in the City, unless, the employee can prove they were subject to tax in another municipal tax jurisdiction for the remaining part of that work day.
3. Weekends shall not be included in the calculation of days working outside the Municipality unless the weekends are normally required as part of the employees work schedule and this is verified by the employer.
4. Each city, location, or municipality noted on the itinerary may be notified that the employee has filed for or will receive a refund for the period of time spent in the listed city, location, or municipality. The applicant for refund will be required to execute a form agreeing to the notification of refund to the listed municipality.
5. The travel periods shall not include any of the following periods or days:

- a) Days involving significant travel to a destination, including airline flights or auto transport more than two hours, where the employee does not work a full working day shall not be included in the calculation of days worked outside of St. Bernard.
- b) Seminars, conferences, and training where the employee is not performing their normal work duties shall not be considered working days outside of St. Bernard for purposes of a refund.

Commission Refund

1. An itinerary of their travel or days worked outside the City of St. Bernard for their employment including the places and locations of all the sales or commissions earned outside the Municipality must be provided.
2. Absent a detailed itinerary of travel or days worked outside the City of St. Bernard, any refund will be calculated on the basis and assumption that the employee will have worked at least one day a week within the City of St. Bernard.
3. Each city, location, or municipality noted on the itinerary where sales or commission was earned may be notified that the employee has filed for or will receive a refund for the period of time spent or that a sale or commission was earned in the listed city, location, or municipality. The applicant for refund will be required to execute a form agreeing to the notification of refund to the listed municipality.

Work at Home Refund

1. A notarized letter from the employer that the employer allows the employee to work at home and that it is either required by the employer or that the employer benefits from the employee working from their residence must be provided. If working at home is simply a benefit or preference to the employee, the time will not qualify for a refund.
2. The schedule of days worked at home must be a regularly scheduled period of time as approved and determined by the employer. The occasional day or sporadic periods of time worked at home will not qualify for days worked outside of St. Bernard for purposes of a refund.
3. The city, location, or municipality noted as the residence of the employee where the employee claims to perform work from their residence will be notified that the employee has filed for or will receive a refund for the period of time spent in the listed city, location, or municipality. The applicant for refund will be required to execute a form agreeing to the notification of refund to the listed municipality.

These Rules and Regulations concerning refunds may be modified by the Tax Commissioner by written request of the applicant for refund, for good cause shown.

General Checklist for Completion of Refund Application Withholding Refund Requests

All seven (7) of the following items (if applicable) must be submitted together to be considered a complete return. Returns with any of the required items missing will be considered incomplete. Unsigned or incomplete requests cannot be processed and will be returned to the sender. For additional information or assistance in completing this return, please call (513) 242-7710.

1. **W-2'S** A clear and complete copy of all applicable W-2 forms that include federal, state and local information including the city (cities) for which local tax is withheld.
2. **ALLOCATION OF INCOME WORKSHEET** Form C is used to determine the percentage, to the nearest one-tenth of a percent, of time worked outside of the City of St. Bernard and to calculate refund amount.

NOTE: Do not include weekends, holidays, sick days, vacation days, etc., in your days out calculation if you excluded the days in lines 2a-2e on the Allocation of Income Worksheet.

Your days worked outside of St. Bernard, may not include weekends unless you are normally scheduled to work weekends and this information is verified by your employer.

3. **ITINERARY OF DAYS WORKED OUTSIDE OF ST. BERNARD** Complete Form D or attach an itinerary, that contains all the same information as set forth on Form D, that is approved by your manager for verification by the St. Bernard Tax Department. If no itinerary is available, you may use truck routes, travel vouchers, reports and logbooks to prepare an itinerary. **Simply providing a percentage is no longer acceptable.** All items used shall be retained for a period of five (5) years from the date the refund application is filed.

Only those working periods where the employee spends the entire day **working** outside the City of St. Bernard. If **any** part of the day is spent within the City of St. Bernard, then the entire day shall be considered a day working within the City of St. Bernard for purposes of determining the allocation of time worked in the City, unless, the employee can prove they were subject to tax in another municipal tax jurisdiction for the remaining part of that work day.

NOTE: If you receive a refund from the City of St. Bernard and do not pay tax to the taxing jurisdiction (municipality) where the work was performed, you are responsible for remitting tax to your resident municipality if they have a local income tax. The tax department has the right to share this information with other taxing jurisdictions.

FORM B

4. **CERTIFICATION OF EMPLOYER** An officer of your employer is required to certify your request by writing a letter, including all information required in the instructions, on your company's letterhead with a **notarized** signature.
5. **CLAIM FOR REFUND OF EARNED INCOME TAX** Form F must be completely filed out and signed. A refund received from the City of St. Bernard precludes taking a credit for this amount when filing a return for another city tax liability.
6. **CITY AND VILLAGE LISTING**. Indicate on Form G the total number of days worked in the various taxing jurisdictions which qualify for time worked out of St. Bernard. This information will be forwarded to the respective locations to notify them of the refund for work performed in their jurisdiction. This form must be signed and dated with all respective periods of time worked outside of St. Bernard accounted for on the form.
7. **IRS FORM 4506** must be completed and signed and sent to the IRS if you are filing Form 2106. The tax department must receive the form directly from IRS. When the tax department receives a copy of your Federal Income Tax Return, it will be reviewed along with your City of St. Bernard Refund Tax Return.

If you are a **non-resident** of the City of St. Bernard:

- Complete the Allocation of Income Worksheet and The Itinerary of Days Worked Outside of St. Bernard. (Refer to the bottom of the Allocation of Income Worksheet for instructions.)
- If the Allocation of Income Worksheet is **NOT APPLICABLE** to your employment situation, you **must** provide a detailed written explanation of how your taxable income was calculated.
- No credit is allowed for travel expenses, listed on Form 2106 (EZ) and associated with days worked outside of the City of St. Bernard.
- No credit is allowed for taxes paid to other cities

If you are a **resident** of the City of St. Bernard:

- You may not allocate days worked outside of the City of St. Bernard.
- Credit is allowed for taxes paid to other cities, but credit is limited not to exceed 2.1% of the income that is subject to the other cities' tax. You must provide documentation of these payments (W-2 and/or other city tax return).

The Internal Revenue Service requires that a 1099-G form be sent to you and the IRS at the end of the year for all refunds of \$10.00 or greater.

ALLOCATION OF INCOME WORKSHEET

COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED _____

The following form must be completed by a nonresident employee working both in and out of the City of St. Bernard. A separate form must be completed for each employer.

NAME _____ SOCIAL SECURITY NO. _____

ADDRESS _____ CITY/STATE _____ ZIP CODE _____

NAME OF EMPLOYER _____ (Complete form using black or blue ink only)

PART I ALLOCATION OF WAGE AND SALARY INCOME TO THE CITY OF ST. BERNARD

- 1) TOTAL DAYS IN YEAR..... _ _ _
 - 2) NON-WORKING DAYS
 - a. SATURDAYS AND SUNDAYS NOT WORKED..... _ _ _
 - b. HOLIDAYS..... _ _ _
 - c. SICK LEAVE USED..... _ _ _
 - d. VACATION..... _ _ _
 - e. OTHER NON-WORKING DAYS..... _ _ _
 - f. TOTAL NON-WORKING DAYS (Total lines 2a through 2e)..... _ _ _
 - 3) TOTAL DAYS WORKED DURING THE YEAR (Line 1 minus Line 2f)..... _ _ _
 - 4) TOTAL DAYS WORKED **OUTSIDE** ST. BERNARD PER ITINERARY..... _ _ _
- Divide by 260
- 5) PERCENTAGE OUTSIDE ST. BERNARD (Line 4 divided by 260)..... _ . _ %
- Subtract from 1.00
- 6) ST. BERNARD ALLOCATION PERCENTAGE (Subtract Line 5 from 1.00)..... _ . _ %
- (Enter this percentage on Line 4 in Part III)

PART II ALLOCATION OF COMMISSION INCOME TO THE CITY OF ST. BERNARD

Sales earned outside of St. Bernard must be the result of personal solicitation at the customer's place of business. Sales resulting from phone or mail solicitations from a St. Bernard location are not sales outside of St. Bernard.

- 1) TOTAL SALES MADE \$ _ , _ _ _ , _ _ _ _
 - 2) SALES MADE IN ST. BERNARD \$ _ , _ _ _ , _ _ _ _
 - 3) SALES MADE OUTSIDE ST. BERNARD \$ _ , _ _ _ , _ _ _ _
 - 4) ST. BERNARD ALLOCATION PERCENTAGE (Line 2 divided by Line 1) _ . _ %
- (Enter this percentage on Line 4 in Part III)

PART III REFUND CALCULATION

- 1) W-2 EARNINGS (GROSS WAGES, TIPS, SALARIES, COMMISSIONS, ETC.) \$ _ , _ _ _ , _ _ _ _
 INCLUDE COPIES OF ALL W-2 FORMS
- 2) LESS UNREIMBURSED EMPLOYEE BUSINESS EXPENSE INCLUDE COPY OF FORM 2106 & 4506 \$ _ , _ _ _ , _ _ _ _

- 3) ADJUSTED EARNINGS (Line 1 minus Line2) \$ _____
- 4) ST. BERNARD ALLOCATION PERCENTAGE _____ %
(Percentage from Line 6 in Part I or Line 4 in Part II above)
- 5) MULTIPLY LINE 3 x 4. (St. Bernard Taxable Income) \$ _____
- 6) ST. BERNARD INCOME TAX (Line 5 x 0.021) \$ _____
2.1% OF LINE 5
- 7) ST. BERNARD TAX WITHHELD BY EMPLOYER \$ _____
- 8) ENTER AMOUNT TO BE REFUNDED (Line 8 minus Line 7) \$ _____
(LESS THAN \$5.00 WILL NOT BE REFUNDED)

INSTRUCTIONS

Wages and salaries earned outside St. Bernard – complete Part I
 Commissions earned outside St. Bernard – complete Part II
 Salaries and commissions – complete parts I and II and provide the amounts of salary and commissions earned.

Part I Total days in the year must be 365 (leap years 366). If the employment was for less than a full year, an explanation must be included.

Line4 – days worked outside St. Bernard

- 1) May not include days included on Lines 2a through 2e.
- 2) Provide an itinerary (Form D) of dates and locations worked outside St. Bernard

Part II Calculation is to be completed with the amount of sales made, not the amount of commissions received.

Part III Provide documentation/proof of wages earned during period, i.e., pay stubs, payroll statement if information not reflected on the your W-2.

IF THIS WORKSHEET IS NOT APPLICABLE TO YOUR EMPLOYMENT SITUATION, you must provide a detailed written explanation of how your taxable income was calculated. Unsigned and/or incomplete requests cannot be processed and will be returned.

I CERTIFY THAT I HAVE EXAMINED THE ABOVE INFORMATION INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE AND THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.

THE ST. BERNARD TAX DEPT MAY DISCUSS THIS INFORMATION WITH PREPARER () YES () NO

SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER DATE

SIGNATURE OF TAXPAYER OR AGENT DATE

NAME & ADDRESS OF FIRM OR EMPLOYER

Itinerary of Days Worked Outside of St. Bernard

PLEASE LIST INDIVIDUAL DATES AND LOCATIONS IN CHRONOLOGICAL ORDER WITH A
DETAILED DESCRIPTION OF WORK PERFORMED
(COPY IF ADDITIONAL SHEETS ARE NEEDED)

DATE (S): _____ LOCATION: _____
ADDRESS: _____
CITY: _____ STATE (COUNTRY): _____ ZIP CODE: _____
DETAILED DESCRIPTION OF WORK PERFORMED:

DATE (S): _____ LOCATION: _____
ADDRESS: _____
CITY: _____ STATE (COUNTRY): _____ ZIP CODE: _____
DETAILED DESCRIPTION OF WORK PERFORMED:

DATE (S): _____ LOCATION: _____
ADDRESS: _____
CITY: _____ STATE (COUNTRY): _____ ZIP CODE: _____
DETAILED DESCRIPTION OF WORK PERFORMED:

DATE (S): _____ LOCATION: _____
ADDRESS: _____
CITY: _____ STATE (COUNTRY): _____ ZIP CODE: _____
DETAILED DESCRIPTION OF WORK PERFORMED:

DATE (S): _____ LOCATION: _____
ADDRESS: _____
CITY: _____ STATE (COUNTRY): _____ ZIP CODE: _____
DETAILED DESCRIPTION OF WORK PERFORMED:

CITY OF ST. BERNARD TAX DEPARTMENT

110 Washington Avenue, St. Bernard, Ohio 45217

Phone: (513) 242-7710

Fax (513) 242-5402

Email: tax@cityofstbernard.org

Website: www.cityofstbernard.org

CERTIFICATION BY EMPLOYER

You are required to have an officer of your employer certify your itinerary and refund request through a written letter addressed to the City of St. Bernard Tax Department. It is required that the certifying officer with their **notarized signature**, on company letterhead, includes the following information in a letter:

1. Certify that the employee was employed by the employer during the period that the employee making a claim for the refund. Include the beginning date (and end if applicable) that the employee began working in St. Bernard.
2. Verify that the itinerary from your employee indicating the dates and locations for work outside of St. Bernard is accurate.
3. Certify the percentage of time your employee worked outside of St. Bernard
4. Indicate from your employee payroll records the dollar amount withheld from your employee's check for purposes of City of St. Bernard Income Tax for the tax year the refund is claimed.
5. Certify that no portion of the tax withheld has been or will be refunded to said employee and that no adjustment has been or will be made for taxes withheld for the City of St. Bernard.
6. Acknowledge and certify that the refund claimed by your employees will result in a debit from your withholding payments to the City of St. Bernard and verify the amount of debit from your account.

Additionally, we require that the following information be supplied by your employer in the letter provided:

NAME OF EMPLOYER

PRINTED NAME OF OFFICER

TELEPHONE NUMBER*

TITLE OF OFFICER

***NOTE: AS PART OF THE VERIFICATION PROCESS WE WILL CONTACT THE OFFICER. IF WE ARE UNABLE TO CONTACT THE OFFICER, WE RESERVE THE RIGHT TO REFUSE REFUND UNTIL VERIFICATION PROCESS IS COMPLETED.**

ST. BERNARD TAX DEPARTMENT
110 Washington Avenue, St. Bernard, Ohio 45217

REFUND GRANTED BY THE CITY OF ST. BERNARD, OHIO

The City of St. Bernard, Ohio has issued a refund to the person listed below based on an itinerary indicating that the taxpayer worked in your city/village and not in the City of St. Bernard for the period of time indicated.

Name	_____	City of Employment	St. Bernard
Address	_____	Employer	_____
City/State/Zip Code	_____	Year of Refund	_____
City of Residence	_____	Amount of Refund	_____
Social Security #	_____		

Refund reported to the City or Village of: _____ (From information detailed on your itinerary - FORM D)

<u>City</u>	<u>No. of days worked</u>	<u>City</u>	<u>No. of days worked</u>	<u>City</u>	<u>No. of days worked</u>	<u>City</u>	<u>No. of days worked</u>	<u>City</u>	<u>No. of days worked</u>
Aberdeen	_____	Fairfield	_____	Mariemont	_____	Sidney	_____	OTHER CITIES:	
Addyston	_____	Farmersville	_____	Mason	_____	Silverton	_____	_____	_____
Akron	_____	Felicity	_____	Maumee	_____	South Lebanon	_____	_____	_____
Amberley Village	_____	Forest Park	_____	Miamisburg	_____	South Solon	_____	_____	_____
Archbold	_____	Franklin	_____	Middletown	_____	Springboro	_____	_____	_____
Arlington Hgts.	_____	Gahanna	_____	Milford	_____	Springdale	_____	_____	_____
Athens	_____	Georgetown	_____	Minster	_____	Springfield	_____	_____	_____
Batavia	_____	Germantown	_____	Monroe	_____	Tipp City	_____	_____	_____
Bay Village	_____	Golf Manor	_____	Montgomery	_____	Toledo	_____	_____	_____
Bellevue	_____	Granville	_____	Moraine	_____	Trenton	_____	_____	_____
Blue Ash	_____	Green	_____	Morrow	_____	Trotwood	_____	_____	_____
Brookville	_____	Greenfield	_____	Mt. Healthy	_____	Troy	_____	_____	_____
Cambridge	_____	Greenhills	_____	Mt. Orab	_____	Vandalia	_____	TOWNSHIPS / COUNTIES:	
Carlisle	_____	Groveport	_____	New Bremen	_____	Waverly	_____	_____	_____
Cedarville	_____	Hamilton	_____	New Lebanon	_____	Wellston	_____	_____	_____
Centerville	_____	Harrison	_____	New London	_____	West Alexandria	_____	_____	_____
Chardon	_____	Hillsboro	_____	New Miami	_____	West Carrollton	_____	_____	_____
Cheviot	_____	Huber Heights	_____	Newtown	_____	West Milton	_____	_____	_____
Cincinnati	_____	Indian Hill	_____	North College Hill	_____	West Union	_____	_____	_____
Clayton	_____	Kettering	_____	North Ridgeville	_____	Westerville	_____	_____	_____
Cleveland	_____	Lebanon	_____	Norwood	_____	Williamsburg	_____	_____	_____
Dayton	_____	Leesburg	_____	Oakwood	_____	Wilmington	_____	OTHER STATES OR COUNTRIES	
Deer Park	_____	Lima	_____	Oxford	_____	Woodlawn	_____	_____	_____
Delaware	_____	Lincoln Hgts.	_____	Perrysburg	_____	Wyoming	_____	_____	_____
Eastlake	_____	Lockland	_____	Phillipsburg	_____	Xenia	_____	_____	_____
Eaton	_____	London	_____	Pleasant Hill	_____	Yellow Springs	_____	_____	_____
Elmwood Place	_____	Loveland	_____	Ripley	_____	Covington KY	_____	_____	_____
Englewood	_____	Madeira	_____	Riverside	_____	Florence KY	_____	_____	_____
Evendale	_____	Maineville	_____	Sabina	_____	Newport KY	_____	_____	_____
Fairborn	_____	Malta	_____	Sardinia	_____	Kenton CNTY	_____	_____	_____
Fairfax	_____	Mansfield	_____	Sharonville	_____	Boone CNTY	_____	_____	_____

NOTE: I agree that all the above listed cities or villages, which have been noted above indicating time worked in that municipality, may be notified and provided a copy of this document indicating the time worked in each city or village and that I may be required to file a tax return and/or pay a tax to the city or village based on the amount of time worked within the municipality limits. I execute my signature as the basis for my agreeing to the release of this information to all noted municipalities.

Tax Payer Name: _____ **Signature:** _____ **Date:** _____

Request for Copy of Tax Return

- ▶ **Do not sign this form unless all applicable lines have been completed. Read the instructions on page 2.**
- ▶ **Request may be rejected if the form is incomplete, illegible, or any required line was blank at the time of signature.**

Tip: You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T**, Request for Transcript of Tax Return, or you can call 1-800-829-1040 to order a transcript.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return	2b Second social security number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code	
4 Previous address shown on the last return filed if different from line 3	
5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax return.	

Caution: If a third party requires you to complete Form 4506, **do not** sign Form 4506 if lines 6 and 7 are blank.

6 Tax return requested (Form 1040, 1120, 941, etc.) and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶ _____

Note. If the copies must be certified for court or administrative proceedings, check here.

7 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 eight years or periods, you must attach another Form 4506.

____/____/____	____/____/____	____/____/____	____/____/____
____/____/____	____/____/____	____/____/____	____/____/____

8 Fee. There is a \$39 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN or EIN and "Form 4506 request" on your check or money order.	
a Cost for each return	\$ 39.00
b Number of returns requested on line 7	
c Total cost. Multiply line 8a by line 8b	\$ _____

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

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 return requested. If the request applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, 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 on behalf of the taxpayer.

Sign Here	Signature (see instructions)	Date	Telephone number of taxpayer on line 1a or 2a ()
	Title (if line 1a above is a corporation, partnership, estate, or trust)		
	Spouse's signature	Date	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate a third party to receive the tax return. See line 5.

How long will it take? It may take up to 60 calendar days for us to process your request.

Tip. Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

Note. If you are requesting a return for more than one year and the chart below shows two different service centers, mail your request to the service center based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

If you filed an individual return and lived in:	Mail to the "Internal Revenue Service" at:
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	RAIVS Team Stop 679 Andover, MA 05501
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362
Arkansas, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia	RAIVS Team Stop 6716 AUSC Austin, TX 73301
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, New Mexico, Oregon, South Dakota, Utah, Washington, Wyoming	RAIVS Team Stop 38101 Fresno, CA 93888
Connecticut, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, North Dakota, Ohio, Wisconsin	RAIVS Team Stop 6705-B41 Kansas City, MO 64999
New Jersey, Pennsylvania, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team DP 135SE Philadelphia, PA 19255-0695

Chart for all other returns

If you lived in or your business was in:	Mail to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250
A foreign country, or A.P.O. or F.P.O. address	RAIVS Team DP 135SE Philadelphia, PA 19255-0695

Specific Instructions

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

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the return be sent to a third party, the IRS must receive Form 4506 within 60 days of the date signed by the taxpayer or it will be rejected.

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

Corporations. Generally, Form 4506 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.

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

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.

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 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5. Form 2848 showing the delegation must be attached to Form 4506.

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 return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. Sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. 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, and the District of Columbia 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 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 16 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 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.