

4506-C Questions and Answers

Question	Answer
Will IRS be releasing a Form 4506C-EZ for IVES participants to use?	No, IRS will not be releasing a Form 4506C-EZ.
What are the differences between the Form 4506-T and Form 4506-C?	<p>There are some minor differences between the Form 4506-T and Form 4506-C. These include:</p> <ul style="list-style-type: none"> • Removal of the Tip at the top of the form, because the Tip did not apply to IVES requests. • Line 5a was changed to include IVES participant name, address and Secure Object Repository (SOR) mailbox ID. • The Caution language below Line 5b was updated to be limited for IVES requests. • Because the Verification of Non-Filing product has never been available through IVES, the option for that product was removed. • Date formatting instructions were added for Line 8 entries. • A field was added below the signature lines to print or type the name(s) of the individual(s) signing the form. • IVES Service Center fax numbers replaced the tables showing states and corresponding fax numbers. The fax numbers by state were not for IVES usage. • Notification language for designated recipients and taxpayers was added to advise that a designated recipient will be subject to penalties for unauthorized access, other use, or redisclosure of the taxpayer's information without the taxpayer's express permission and authorization.

The Caution underneath Line 5b instructs the taxpayer to make sure that Lines 5 through 8 are complete before signing. Can I add the Customer File Number and the SOR mailbox after the taxpayer signs?	Yes, you can still add the SOR mailbox information on Line 5a and the Customer File Number on Line 5b after the taxpayers sign the form.
Do I have to complete the printed or typed name of the taxpayers signing the form underneath the taxpayers' signatures? What if it is a legible, handwritten signature or an electronic signature?	Yes, the printed/typed name must be completed on Form 4506-C in order to be processable. This is true even if the individuals' wet signatures are legible or they electronically sign the form. The IRS will reject forms that don't have the printed/typed name underneath the signature.
Will IRS be updating the IVES Rejection Code listing?	Yes, the IVES Rejection Code listing will be updated to show the form will reject if the printed or typed name is not present on the Form 4506-C.
Did the acceptable signature business titles change for Form 4506-C?	No, the acceptable signature business titles have not changed with the release of the Form 4506-C.
Is the taxpayer's phone number an optional entry or does it have to be entered on the Form 4506-C?	No, the phone number is not required for the Form 4506-C to be processed.
Can I fax batches that include Form 4506-C to any of the IVES fax numbers in the instructions?	No, IVES participants must continue to fax their requests to their assigned IVES Service Center.
Will the taxpayer consent form still be required with the new Form 4506-C form or was it specific to the Form 4506-T?	The taxpayer is providing consent for the IRS to disclose tax return information to the specific IVES participant entered on line 5a of the Form 4506-T or Form 4506-C. The IRS does not require a separate taxpayer consent form in order to process either form. If the IVES participant or lender is collecting a separate taxpayer consent to meet an industry or legal requirement for disclosure of information, do not send this consent form to the IRS with either the Form 4506-T or the Form 4506-C.