SPORTS WAGERING QUALIFIER (ENTITY)
ABBREVIATED RENEWAL FORM

Name of Qualifying Entity:_____

Sports Wagering Qualifier (Entity) – Abbreviated Renewal Form Instructions

1. PLEASE NOTE

A. This application must be filed with the Massachusetts Gaming Commission (Commission) as part of the renewal application for a Sports Wagering license that has entered into a reciprocal agreement with the Commission to allow for an abbreviated licensing process.

B. Only sports wagering entity qualifiers identified in the Scope of Licensing process should complete and submit this form.

C. Failure to answer any question on this renewal form completely and truthfully may result in your inability to be deemed suitable for qualification.

2. COMPLETING A SPORTS WAGERING QUALIFIER (ENTITY) APPLICATION:

A. Please **read each question** carefully prior to answering.

B. **Answer every question** completely and be sure not to leave any question blank.

C. If a question **does not apply** to the qualifier, indicate "Does Not Apply" or "N/A" in response to that question.

D. If there is **nothing to disclose** in response to a particular question, state "None" in response to that question. *(Note: The Commission will not accept your application unless you provide a response to every question.)*

E. Ensure that **all attachments required for this application are labeled** with the correct title and attachment numbers and are attached to the application filed with the Commission.

F. **Initial and date** each page where indicated.

G. All entries on this form, except signatures, must be **typed or printed in block lettering** using dark ink. If the application is not legible, it will not be accepted.
(Note: the Commission will not accept your application if it is illegible or if you have modified any of the questions or pre-printed information on this application.)

H. Sign and notarize the **Release Authorization** form included with this application.

I. **Retain a completed copy** of this application for your own records.

If you have any questions regarding this form or process,
Please contact the Commission's Division of Licensing at 617.979.8400 or
mgclicensing@massgaming.gov.

Initials/Date_____

If you have questions regarding this form, please contact the MGC Division of Licensing at:

617.979.8400 or

Email: mgclicensing@massgaming.gov

Subject: "Sports Wagering Qualifier (Entity) Renewal"

ENTITY INFORMATION

Name of Sports Wagering Licensee for which you are an entity qualifier:

_____

NAME OF ENTITY QUALIFIER (as it appears on the certificate of incorporation, charter, by-laws, partnership agreement, operating agreement, or other official documents):

_____

D/B/A (if applicable): _____

BUSINESS ADDRESS:

_____
(Number/Street) (City) (State) (Zip Code)

_____
(Country) (Province – if applicable) (Business Telephone Number)

_____
(Federal Identification Number) (URL Address)

LIAISON INFORMATION

This person will accept official notices from the Commission and Bureau on behalf of the applicant

Check one:

Mr. ☐ Ms. ☐ _____
(Last Name) (First Name) (Middle Initial)

_____
(Business Title) (Business Name) (Telephone Number)

_____
(Business Address – Number/Street) (City) (State) (Zip Code)

_____
(Country) (Province-if applicable) (Email Address)

Initials/Date_____

UPDATES SINCE LAST FILING

1. Since the entity qualifier's last filing of an application, answer the following:

1.	Has the entity qualifier's address changed? If **yes**, please submit this information and label as **Attachment 1-1.**	Yes ☐ No ☐
2.	Has the entity qualifier obtained equity interest of more than 10% in any business that has not been previously reported to the Commission? If **yes**, please submit this information and label as **Attachment 1-2.**	Yes ☐ No ☐
3.	Has the entity qualifier obtained any new licenses or determinations on suitability? If **yes**, please submit this information and label as **Attachment 1-3.**	Yes ☐ No ☐
4.	Has the entity qualifier or subsidiaries had any permit, certificate, or any license, denied, suspended, restricted, withdrawn, revoked or not allowed to be renewed by any governmental entity? If **yes**, please submit this information and label as **Attachment 1-4.**	Yes ☐ No ☐
5.	Has the entity qualifier filed for bankruptcy or been involved in any process to adjust, deter, suspend or otherwise work out payment of any debt? If **yes**, please submit this information and label as **Attachment 1-5.**	Yes ☐ No ☐
6.	Has the entity qualifier had any tax problems (i.e. audits, examinations, taxes due, filing errors, missed filings)? If **yes**, please submit this information and label as **Attachment 1-6.**	Yes ☐ No ☐
7.	Has the entity qualifier obtained a financial, ownership, right to ownership, or employment interest with any casino, gaming, sports wagering, Internet gaming, or supplier that has not been previously reported to the Commission? If **yes**, please submit this information and label as **Attachment 1-7.**	Yes ☐ No ☐
8.	Has the entity qualifier had a complaint or other notice of pending disciplinary action from any jurisdiction or regulatory agency related to sports wagering, money laundering or fraud? If **yes**, please submit this information and label as **Attachment 1-8.**	Yes ☐ No ☐
9.	Since the submission of your last application to the Commission, has the entity qualifier filed all required Federal, State, local and international tax returns with the appropriate agencies. If **no**, please submit a detailed summary statement and label as **Attachment 1-9.**	Yes ☐ No ☐

TAX INFORMATION

2. Submit and label as **Attachment 2,** copies of your Federal Tax filings as indicated on the Scope of Licensing letter issued to the company liaison. If you should have questions regarding the required years, please contact the Division of Licensing as noted on page 3.

If the entity qualifier's taxes are filed as part of another entity's tax filing, please explain:

3. Have you ever filed taxes in Massachusetts or earned Massachusetts taxable income? Yes ☐ No ☐

If you checked yes, you are required to submit a Certificate of Good Standing/Tax Compliance Request Status from the Massachusetts Department of Revenue. Even if you have not resided in the Commonwealth of Massachusetts, you must still apply for this certificate and submit it with your application and label as Attachment 3. You can apply for this certificate using the link below: https://mtc.dor.state.ma.us/mtc/_/

FINANCIAL DOCUMENTS

Audited Statements:

4. Please provide the documents that have been referenced in the Scope of Licensing letter and label as **Attachment 4**.

Initials/Date_____

ORGANIZATION DOCUMENTATION

5. **Organization Chart:** Submit and label as **Attachment 5**, a copy of the entity qualifier's most recent organization chart showing the corporate structure of the affiliated company or entity, and an organizational chart identifying all officers of the licensee company or entity and all members of the board of directors. Include position descriptions and the names of persons holding such positions.

6. **Ownership:** Submit and label as **Attachment 6**, a copy of the entity qualifier's most recent flowchart illustrating the fully diluted ownership of the licensee company or entity. List all parent, holding or intermediary companies until the flowchart reflects the stock, partnership or ownership interest as being held by a natural person(s) and not another company. If the ultimate parent company is publicly traded and no natural person controls more than 5% of the publicly traded stock, indicate that in a footnote to the flowchart.

LITIGATION

7. Please provide an update of the status of all litigation previously reported to the Commission.

   a. Since the last filing of your application, has the entity qualifier or subsidiary been named as a party to any litigation? Yes ☐ No ☐

   b. If yes, submit as **Attachment 7** a description of all new civil litigation in Massachusetts. Please also provide a description of all new civil litigation in other jurisdictions where the damages are expected to exceed $250,000. Attachment 7 must include the following:

- Official caption of the case
- Docket number
- Name and address of the court where the case is pending
- General nature of the claims being made
- Status of the case

NOTE:

- Please identify which of the cases noted, if any, involve allegations of fraudulent conduct, including but not limited to matters that relate to responsible gaming and advertising or sexual harassment on the part of the qualifier.

- Please identify which of the cases noted, if any, have the potential to pose a threat to the economic viability of the entity or applicant's business.

CRIMINAL HISTORY

The following question relates to any alleged criminal offense, arrest, misdemeanor or felony charges or conviction involving the business or agents named on its behalf since the last filing. Prior to answering this question, carefully review the definitions and instructions which follow:

Definitions: For purposes of this question:

A. **Arrest** means being taken into custody by any police or other law enforcement authority.
B. **Charge** includes any indictment, complaint, information or other notice of the alleged commission of any "offense."
C. **Conviction** includes the finding of guilty of any "offense" upon a trial or a plea of guilty. An adjudication of delinquency shall not be considered a conviction. Such a finding may, however, be considered for purposes of determining the suitability of an applicant.
D. **Crime or Offense** includes all felonies and misdemeanors.
E. **Disposition** the way the case was resolved: guilty, not guilty, continued without a finding, dismissed, pending, etc.

Initials/Date_____

Instructions: Please note, this is not an application for employment. Accordingly, you must answer all questions completely and may not omit information. Answer "**YES**" and provide all information to the best of your ability **EVEN IF**:

1. The business did not commit the offense charged;
2. The charges were dismissed or subsequently downgraded to a lesser charge;
3. The business completed a diversionary program or the equivalent thereof;
4. The business was not convicted;
5. The charges or offenses happened a long time ago.

8. Has the "Entity Qualifier" or any of its subsidiaries been charged with or convicted of a criminal offense or been a party to or named as an unindicted co-conspirator in any criminal proceeding in Massachusetts or any other jurisdiction since its last filing? Yes ☐ No ☐

   If you checked **yes**, complete the following chart:

NATURE OF CHARGE OR OFFENSE	DATE OF CHARGE OR OFFENSE	NAME AND ADDRESS OF LAW ENFORCEMENT OR COURT INVOLVED	DISPOSITION

Note: Should you require additional space, attach a separate sheet of paper in the same format and label it **Attachment 8.**

9. Has the company, to the knowledge of its officers and/or agents, been the subject of a criminal investigation by a local, state, or federal law enforcement agency since its last filing? Yes ☐ No ☐

   If yes, please explain in **Attachment 9.**

10. Has the company, to the knowledge of its officers and/or agents, been served with a subpoena for documents and/or a search warrant by a local, state, or federal law enforcement agency since its last filing since its last filing? Yes ☐ No ☐

    If yes, please explain in **Attachment 10.**

Initials/Date_____

STATEMENT OF TRUTH

I, _____, hereby state under the pains and penalties of perjury that:
Print Name

1. The information contained herein and accompanies this renewal application is true and accurate to the best of my knowledge and understanding.

2. I personally supplied and/or reviewed the information contained in this form.

3. I understand and read the English language or I have had an interpreter read, explain and record the answer to each and every question on this application form.

4. Any document accompanying this application that is not an original document is a true copy of the original document.

5. I am aware that if any of the foregoing statements made by me are false or misleading this application may be denied.

_____
Signature

_____
Print Name

_____
Date

RELEASE AUTHORIZATION

To: Law Enforcement Agencies, Courts, Probation Departments, Military Organizations, Selective Service Boards, Employers, Educational Institutions, Banks, Financial and Other Such Institutions, All Gaming/Sports Wagering/iGaming Regulatory Agencies, and All Governmental Agencies – federal, state and local, without exception, both foreign and domestic (the "issuing entity").

On behalf of _____,
Name of Entity

I, _____ authorize the Massachusetts Gaming Commission
Name of President, Officer, Partner, or Sole Proprietor
(Commission) and Investigations and Enforcement Bureau (Bureau) to conduct a full investigation into the background and activities of said business entity.

I acknowledge that the Commission and/or Bureau may contract or may have contracted with third parties for the purpose of conducting due diligence suitability investigations on behalf of the Commission and/or Bureau in connection with my application of said entity filed with the Commission.

I authorize the release of any and all information pertaining to said entity, documentary or otherwise, as requested by any employee or agent of the Commission or Bureau, provided that he or she certifies to you that the said entity has an application pending before the Commission.

I release any issuing entity, the Commission, the Bureau and their agents, representatives and employees, both individually and collectively, from any and all liability for damages of whatever kind, which may at any time result because of compliance with this authorization for release of information.

I acknowledge that this authorization shall supersede and replace any prior release authorization executed by me on behalf of said entity for the Commission and/or Bureau.

This release shall be valid from the date of signature and, once issued, for the duration of the license.

A photocopy of this authorization will be considered as effective and valid as the original.

_____
Signature

_____
Print Name

_____
Date

On this _____ day of _____ 20____, before me, the undersigned notary public, personally appeared _____ (name of document signer), proved to me through satisfactory evidence of identification, which was _____, to be the person whose name is signed on the preceding or attached document, and acknowledged to me that (he) (she) signed it voluntarily for its stated purpose.

_____
Signature of Notary

Notary Stamp

BUSINESS CERTIFICATION OF FILING AND PAYMENT OF FEDERAL/FOREIGN AND STATE TAXES

Applicant Name: _____

Please fill out the following chart, starting with the most recent tax filing year. If you have filed an extension in any of the previous three (3) years, please indicate such with an X next to the year in the "tax year" column.

If the business is a disregarded entity[1] and/or consolidated for tax purposes, please complete the chart with the information of the filing entity, and list the entity here:

_____

Tax Year	U.S. Federal or Foreign Jurisdiction(s)	Examined, Audited, or Adjusted by the IRS or foreign jurisdiction? (Y/N)	State(s)

If Massachusetts is listed in the chart above, if the applicant has ever filed taxes in Massachusetts, or it has earned Massachusetts-taxable income, you must request a Certificate of Good Standing (COGS) from the Massachusetts Department of Revenue.

As an applicant for qualification, licensure, or registration from the Massachusetts Gaming Commission, I do hereby certify under the pains and penalties of perjury:

- I have filed all required U.S. federal, state, and/or foreign tax returns during the three (3) years preceding my application as indicated in the above chart;

[1] A disregarded entity is a single-owner business entity that the IRS disregards for federal income tax purposes. The owner, instead, pays the business entity's portion of the taxes on their own personal return. The most common disregarded entity is a single-member limited liability company (LLC). Depending on elections made by the LLC and the number of members, the IRS will treat an LLC either as a corporation, partnership, or as part of the owner's tax return (a "disregarded entity"). Specifically, a domestic LLC with at least two members is classified as a partnership for federal income tax purposes unless it files Form 8832 and affirmatively elects to be treated as a corporation. And an LLC with only one member is treated as an entity disregarded as separate from its owner for income tax purposes (but as a separate entity for purposes of employment tax and certain excise taxes), unless it files Form 8832 and affirmatively elects to be treated as a corporation. - *IRS, Single Member Limited Liability Companies.*

- I understand that if this company amended its return after its original submission, the amended return must be submitted in addition to the original;

- For any tax year where I have indicated a foreign jurisdiction, I was not otherwise required to file U.S. Federal tax returns;

- For any tax year where I have indicated that I did not file taxes in Massachusetts, I was not required to file Massachusetts taxes;

- I understand that I must submit the last three years of U.S. Tax Account Transcripts as part of the application; if these tax transcripts were not included in the original filing, indicate the date they were requested from the IRS: _____; and

- I have not been notified of any unpaid U.S. federal, foreign, or state tax assessment for which liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service, foreign taxing authority, or state Department of Revenue, and I am not in default.

_____ _____

Signature of Authorized Individual Date

_____

Printed Name and Title of Authorized Individual

Sample for Completing the 4506T

Category 2 Applicant and Entity Qualifiers

Please note the comments below:

Line 1a - 4: Complete all items, if there is a section that is not applicable, please indicate with N/A

Line 6: List the tax return form number filed with the IRS

Line 6B: Check "Account Transcript"

Line 9: List the dates when the business' tax year ends (*All 4 years*)

Check Box & **Sign Here**: Complete this entire section and sign.

Form **4506-T**
Department of the Treasury
Internal Revenue Service

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*.

OMB No. 1545-1872

Tip: Get faster service: Online at www.irs.gov, **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use Get Transcript to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcript into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1099, and Form 549, and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

EXAMPLE

1a Name shown on tax return. If a joint return, enter 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, suite, or inmate no.), city, state, and ZIP code (see instructions)

4 Previous address shown on the last return filed if different from line 3 (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. _____

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. Tax return transcripts for individuals are available for the Form 1040 series. A list of the tax return transcripts that are available for a business can be found at *www.irs.gov/businesses/get-a-business-tax-transcript*. 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 ☐

9 **Year or period requested.** Enter the end date of the tax year or period requested in mm/dd/yyyy format. This may be a calendar year, fiscal year or quarter. Enter each quarter requested for quarterly returns. Example: Enter 12/31/2018 for a calendar year 2018 Form 1040 transcript.

/ /	/ /	/ /	/ /

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

Sign Here

Signature (see instructions) | Date

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

Spouse's signature | Date

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 37667N Form **4506-T** (Rev. 4-2025)

NOTE: The 4506-T must not be dated older than 120 days from the date of submission.

Form **4506-T**
(April 2025)
Department of the Treasury
Internal Revenue Service

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*.

OMB No. 1545-1872

Tip: Get faster service: Online at www.irs.gov, **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use Get Transcript to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcripts into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1098 and Form 5498), and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

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, suite, or inmate 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. Tax return transcripts for individuals are available for the Form 1040 series. A list of the tax return transcripts that are available for a business can be found at *www.irs.gov/businesses/get-a-business-tax-transcript*. 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 end date of the tax year or period requested in mm/dd/yyyy format. This may be a calendar year, fiscal year or quarter. Enter each quarter requested for quarterly returns. Example: Enter 12/31/2018 for a calendar year 2018 Form 1040 transcript.

/ /	/ /	/ /	/ /

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

Sign Here

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.

The filing location for the Form 4506-T has changed. **Please see Chart for individual transcripts or Chart for all other transcripts** for the correct mailing location.

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 shows two different addresses, send your request to the address based on the address of your most recent return.

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, please include it on this line 3. If you are currently incarcerated, include your inmate identification number, name and address on this line 3.

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 5. 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.

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, Arizona, Arkansas, Florida, Georgia, Louisiana, Mississippi, New Mexico, North Carolina, Oklahoma, South Carolina, 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
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, 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
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094