
Rev. Proc. 97-11

Section 1. Purpose

The purpose of this revenue procedure is to increase the charge imposed for each request for a copy of a tax return or other related document (other than Employee Plans and Exempt Organization returns and related documents). In so doing, it further modifies Rev. Proc. 66-3, 1966-1 C.B. 601.

Section 2. Background

.01 Pursuant to I.R.C. § 6103 (p) (2), the Internal Revenue Service may prescribe a reasonable fee for furnishing copies of returns and related documents as authorized under the Internal Revenue Code.

.02 Rev. Proc. 66-3 sets forth procedures to be followed by District Directors of the Internal Revenue Service in permitting inspection of federal tax returns and related documents under the Internal Revenue Code, and in furnishing copies of such returns and documents. Section 15 of Rev. Proc. 66-3 is entitled "Charges for Copies of Returns and Related Documents."

.03 Rev. Proc. 87-21, 1987-1 C.B. 718, modified Rev. Proc. 66-3, as previously modified by Rev. Proc. 84-71, 1984-2 C.B. 735, and Rev. Proc. 85-56, 1985-2 C.B. 739, by substituting a new section 15, effective January 1, 1987. Section 15 as modified by Rev. Proc. 87-21 maintained a charge of \$4.25, payable in advance, for each request for a copy of a return or other related document (other than Employee Plans

and Exempt Organizations returns and related documents), and maintained a charge of \$1.00 for the first page and \$.15 for each subsequent page for copies of Employee Plans and Exempt Organizations tax returns and related documents.

.04 Rev. Proc. 94-52, 1994-2 C.B. 712, further modified Rev. Proc. 66-3, by further modifying section 15.01, effective October 1, 1994, to reflect a \$14.00 charge for each request for a copy of a return or other related document (other than Employee Plans and Exempt Organizations returns and related documents).

Section 3. Procedures

.01 Rev. Proc. 66-3 as previously modified is further modified to reflect a \$23.00 charge in section 15.01.

.02 The next revision of Form 4506, Request for Copy or Transcript of Tax Form, will reflect the \$23.00 charge in section 15.01.

.03 Form 4506, Request for Copy or Transcript of Tax Form, is used by a taxpayer or the taxpayer's authorized representative to request a tax return and all attachments and schedules to the

return for a charge of \$23.00. Form 4506 is also used to request a tax return transcript, a copy of Form(s) W-2, or verification of nonfiling, free of charge. A return or account transcript can also be obtained, free of charge, by calling the Internal Revenue Service or by visiting a local Internal Revenue Service office. A return transcript shows most lines from the original return including accompanying forms and schedules. It does not reflect any changes the taxpayer or the IRS made to the original return, such as corrections due to mathematical errors. An account transcript, or statement of account, reflects a taxpayer's current account status including subsequent payments or amended returns.

.04 The revised section 15.01 shall read as follows:

Sec. 15. CHARGES FOR COPIES OF RETURNS AND RELATED DOCUMENTS

Charges for furnishing copies of returns and related documents will be as follows:

.01 Effective **May 1, 1997**, a charge of \$23.00 will be made for each request

for a copy of a return or other related document (other than Employee Plans and Exempt Organizations returns). Payments will be submitted in advance using Internal Revenue Service Form 4506, Request for Copy or Transcript of Tax Form. The completed Form 4506 should be sent to the Internal Revenue Service office where the return was filed.

Section 4. Effective Date

This revenue procedure is effective **May 1, 1997**.

Section 5. Effect on Other Revenue Procedures

Effective **May 1, 1997**, Rev. Proc. 66-3 as modified by Rev. Proc. 87-21 is further modified; Rev. Proc. 87-21 is modified; and Rev. Proc. 94-52 is revoked.

Section 6. Drafting Information

Questions concerning this revenue procedure should be directed to Janet Stadtmiller, T:C:O:A:CSC, at (606) 292-7886.