

Town of Snowmass Village Employee Housing Sales Application

Information and Instructions

Welcome to the Town of Snowmass Village For Sale Employee Housing program. Enclosed is the application with instructions and information for this program. If you have any additional questions after you have read this packet, please contact the Housing Department at 923 2360 or at housing@tosv.com or at 555 Deerfield Drive (within the Mountain View Apartment complex) Monday through Friday 8:00am to 5:00pm.

General Program Information

- 1) This is an honesty based program. All applications are expected to be completed honestly and thoroughly.
- 2) A **\$20.00** (twenty dollars) per unit application fee payable to the Town of Snowmass Village Housing Department. Cash and checks accepted.
- 3) An application is active for 12 (twelve) consecutive months from the date it is submitted to the Housing Department.
- 4) It is up to the applicant to provide all the information and submit a completed application to the Housing Department to an acceptable level before the application deadline. **Incomplete applications will not be accepted.**
- 5) You are welcome to wipe out all account numbers from your statements. Please do not wipe out the names.
- 6) Joint ownership is permitted as long as an applicant, as defined, is working in Snowmass Village. **Both applicants must submit a completed application at the same time. All financial information will be combined to determine eligibility.**

Application Instructions

- 1) Complete the Housing Department Information Sheet.
- 2) List all Snowmass Village full time employment on the Employment History Form. Applicants must be an employee of a Snowmass Village based business that has a current business license, whose principle place of business is conducted in Snowmass Village, and be employed a minimum of one thousand four hundred (1,400) hours

within eight (8) to twelve (12) months at the time of application and being awarded a unit. Conversion: 40 hours per week for 35 weeks per calendar year OR 35 hours per week for 40 weeks per calendar year OR 32.56 hours per week for 43 weeks per calendar year. Employment time will not be double counted.

3) An Employment Verification form must be completed and signed by each employer for the time listed on the Employment History sheet. Social Security printouts will be accepted as a substitute if the employment verification form can not be filled out by an employer.

4) A loan pre-qualification letter is required from a financial institution on letterhead, dated and signed by an officer stating the maximum amount the applicant is qualified to obtain. The amount stated by the financial institution is part of the approval process for a unit.

5) Copies of the last three years of filed and signed (if applicable) complete personal Federal Income Tax forms and W-2's. Non-taxable income is to be included and verifiable documentation will need to be submitted. 80% (eighty percent) of the applicant's income must be earned within Snowmass Village and verified by a W-2.

Calculating Income level: The last three (3) years of filed and signed (if applicable) Federal Income Tax Adjusted Gross Income (line 33 on form 1040 or line 4 on form 1040 EZ) added together then divided by three (3). Tax free income must be reported and will be included in the Maximum Income average.

6) Complete and sign the Ownership of Other Property and Persons per Bedroom form.

7) Complete and sign the Acknowledgments and Verification of True and Accurate Information form.

8) Complete and sign the Authorization to Obtain a Copy of Loan Application form.

9) If you own your own business, you must submit a copy of your current Snowmass Village business license, your last three (3) years of filed business Federal Income Tax and a current Profit and Loss Statement. 80% (eighty percent) of the business must be conducted within the Town of Snowmass Village to be a qualified Snowmass Village business.

10) The Financial Statement is to be completed with real numbers (i.e. - if your checking account statement says your balance is \$1,856.32, please write in \$1,856. DO NOT round up or down the numbers - just drop off the cents!) For each item listed on the Financial Statement, **copies of back up documentation must be submitted**.

For Example: Cash in the bank - bank statements

Automobiles/Planes/Boats/Motorcycles - blue book value, and title, and registration.

Free Market Stocks/Bonds - copies of the certificates AND a recent statement or financial value.

Property- most current County property tax forms

Net Worth of Business - current Profit and Loss Statement

Loans/Mortgage - pay off amounts from the lending institution

Credit Cards- most current statements showing pay off amounts.

Calculating Net Worth level:

Assets - (cash [checking, savings, money market], automobiles, planes, boats, motorcycles, free market stocks, bonds, insurance and real estate, retirement accounts and net worth in a personal business)

MINUS

Liabilities - (bank loans, mortgage, credit card debt, college loans and car, boat or plane loans)

MINUS

Retirement Funds - (IRA, KOEGH, 401K, FPPA - Tax Deferred Retirement Account)

EQUALS

Net Worth

NOTE - Contingent liabilities and personal effects are not included in this calculation.

11) The entire completed application and application fee must be submitted by the designated date and time specified by the Housing Department located at 555 Deerfield Drive in the Mountain View Apartment complex. **All applications submitted after the specified date and time will not be accepted. All incomplete applications will not be accepted.**

General Information

- Each applicant will be given a number of chances per their employment time.
- All chances will be drawn from the bin.
- The order that the names are drawn is the order that the applicants will be permitted to accept the unit they are applying for.
- All applicants will be confirmed for the unit they have applied for by persons per bedroom and financial qualifications before being placed in the lottery.
- Only the first time that an applicant's name is drawn will they be permitted to accept a unit.
- Should a selected applicant change their mind about their chosen unit, the next applicant on the drawn list will be allowed to accept that unit.
- The Seller and Buyer will have 7 (seven) calendar days by 5:00 pm to bring a completed contract to the Housing Department.
- The Seller and Buyer can choose the title company.

Lottery Procedures

The following lottery procedures were approved by the Town of Snowmass Village Town Council on July 27, 2009. After applicants are qualified they will be entered into a lottery tier using the priorities listed below.

Lottery Tiers	Lottery Priorities
1st	In-Complex (meets employment, income, assets and occupancy requirements)
2nd	Snowmass Village full-time employment with 3 or more years (meets occupancy requirements)
3rd	Snowmass Village full-time employment with 1 - 3 years (meets occupancy requirements)
4th	Snowmass Village full-time employment with 3 or more years; 2 people may apply for a 3-bedroom unit
5th	Snowmass Village full-time employment with 1 - 3 years; 2 people may apply for a 3-bedroom unit
6th	Pitkin County full-time employment with 3 or more years (meets occupancy requirements)

Unit Size 17.3.3. To maximize the occupancy of housing units an applicant can only apply to purchase a housing unit to accommodate the number of persons that will be residing with the applicant. The number of persons will include a dependant as defined in the Internal Revenue Code, or a minor child who resides on a part time basis of not less than one hundred twenty one (121) days per calendar year as a result of an order of a court. A first priority applicant can only apply to purchase a housing unit with the number of bedrooms as follows:

First Priority Occupancy Table #1

Total Persons	1 bedroom	2 bedrooms	3 bedrooms	4 or more bedrooms
1*	X	X		
2	X	X		
3		X	X	
4		X	X	X
4+			X	X

* One person is not eligible to purchase a single family home.

After the first priority qualified applicants have been selected the Second Priority Occupancy Table will be used. This table will only be used for qualified Snowmass Village employee applicants in the 4th and 5th lottery tier from the 17.3.1 lottery procedures table.

Note: All Pitkin County employees in the 6th lottery tier must meet the requirements listed in the First Priority Occupancy Table #1.

Second Priority Occupancy Table #2

Total Persons	1 bedroom	2 bedrooms	3 bedrooms	4 or more bedrooms
2	X	X	X	



Housing Application Check List

Please use this check list to complete your Housing Application. The Housing office will use this check list to verify that you have submitted all the information required. Please make sure each box is checked that pertains to your application. The following items must be included with the application. If this is a joint application both applicants information must be included.

Check List

- \$20.00** (twenty dollars) per unit application fee payable to the Town of Snowmass Village Housing Department.
- 80% (eighty percent) of the applicant's income must be earned within Snowmass Village and verified by a W-2.**

Financial Information:

- 2013 Tax Returns 2013 W-2's 2013 Business Tax Returns
- 2014 Tax Returns 2014 W-2's 2014 Business Tax Returns
- 2015 Tax Returns 2015 W-2's 2015 Business Tax Returns
- A copy of your current Snowmass Village business license.
- Copy of a current Profit and Loss Statement
- An **Employment Verification** form must be completed and signed by each employer for the time listed on the Employment History sheet.
- A **loan pre-qualification letter** from a institution on letterhead, dated and signed by an officer stating the maximum amount the applicant is qualified to obtain.

Net worth back up information:

- Copies of all bank account statements: Checking, Savings, Certificate of Deposits and Money Markets.
- Copies of Stocks/Bonds Certificates and statement of the current values.
- Copy of the current annual county property tax bill showing assessed value of real estate owned.
- Automobiles/Planes/Boats/Motorcycles copy the title or registration.
- Copy of the blue book value for all vehicles.
- Copy of your Life Insurance policy and statement of the cash value.
- Copy of Retirement accounts.
- Copy of bank loans.
- Copy of mortgage payoff.
- Copy of Auto loan payoffs.
- Copy of all recent credit card statements.

Applicant/s: _____

Date: _____

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HOUSING DEPARTMENT INFORMATION SHEET

Applicants Name: _____

Social Security No.: _____ Driver's License: _____ Date of Birth: _____

Co-Applicants Name:

Social Security No.: _____ Driver's License: _____ Date of Birth: _____

Mailing Address: _____

Physical Address:

E-mail Address: _____

Home No.: _____ Work No.: _____ Other No.: _____

What name(s) will be on the deed? _____

DO NOT WRITE BELOW - OFFICE USE ONLY

Employment time: _____ Total number of chances: _____

Net Worth: _____ Average Annual Income: _____

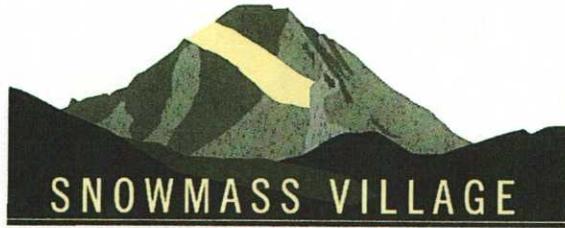
No. of Adults _____ No. of Dependents: _____ Housing Unit Size: _____

Bank approved amount: _____

Date application(s) submitted: _____

Date fee(s) paid: _____

Unit(s) applied for: _____



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EMPLOYMENT VERIFICATION

I am verifying that _____ is/has been employed
Name of applicant

By _____ from _____ to _____,
Business name Month/year Month/year

and that this business is located and licensed within the Town of Snowmass Village. I am also verifying that this employee work(s/ed) over 1,400 hours within eight (8) to 12 (twelve) months per calendar year.

Employer signature

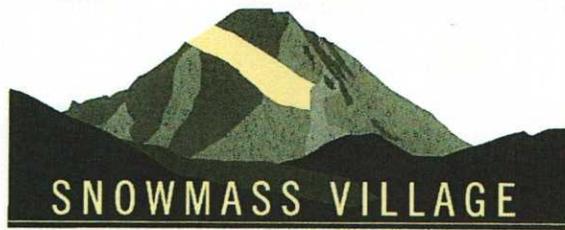
Date

Printed name

Title

Contact phone no.

You will need to make additional copies of this form if you have more than one employer listed on the Employment History page.



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EMPLOYMENT VERIFICATION

I am verifying that _____ is/has been employed
Name of applicant

By _____ from _____ to _____,
Business name Month/year Month/year

and that this business is located and licensed within the Town of Snowmass Village. I am also verifying that this employee work(s/ed) over 1,400 hours within eight (8) to 12 (twelve) months per calendar year.

Employer signature

Date

Printed name

Title

Contact phone no.

You will need to make additional copies of this form if you have more than one employer listed on the Employment History page.

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Applicant's name: _____

Co-Applicant's name: _____

OWNERSHIP OF OTHER PROPERTY

_____ I/We do not own any residential property within the Roaring Fork Drainage to include the area between No Name to Rifle, Colorado.

_____ I/We do own residential property within the Roaring Fork Drainage included in the area between No Name to Rifle, Colorado.

The address is _____.

The ownership is in the name of _____.

I/We agree to sell the above specified residential property within 6 (six) months from the time of closing on the awarded housing unit.

Applicant's Signature

Co-Applicant's Signature

NUMBER OF PERSONS REQUIRED PER BEDROOM

_____ One person for a one (1) or a two (2) bedroom Condominium, Duplex or Townhome unit. **(One person is not eligible for a single family home)**

_____ Two persons for a one (1), two (2) bedroom or a three (3) bedroom unit.

_____ Three persons for a two (2) or a three (3) bedroom unit.

_____ Four persons for a two (2), three (3) or four (4) bedroom unit.

_____ Five persons for a three (3), four (4) or five (5) bedroom unit.

The parent(s) or legal guardian(s) of a dependent(s) must submit a copy of legal documentation confirming that the applicant(s) have legal custody of the dependent(s) for 121 days or more within a calendar year.

Applicant's signature

Co-Applicant's signature

Town of Snowmass Village Employee Housing Sales Application

Applicant's name: _____

Co-Applicant's name: _____

Acknowledgements

Initials Initials

Retirement - I/We confirm that we must work until I am/we are eligible to receive social security benefits.

Initials Initials

Retirement - I/We acknowledge that I/we will work for at least ten (10) years before retiring regardless of the amount of time I/we have been working in Snowmass Village or at the age I/we purchase my/our housing unit.

Initials Initials

Requalification - I/we acknowledge that I/we will requalify biennially under the topics of employment, residency, income, net worth, ownership of other property and that I/we will complete and submit all required documentation.

Initials Initials

Ownership of Other Property - I/we agree that I/we will not own any residential dwelling unit within the area named the Roaring Fork Drainage as defined in the Town of Snowmass Village Municipal Code Chapter 17.

Initials Initials

Residency - I/We acknowledge that I/we must live in this housing unit as our primary residence eight (8) months per calendar year or I/we will be required to sell the housing unit.

Verification of True and Accurate Information

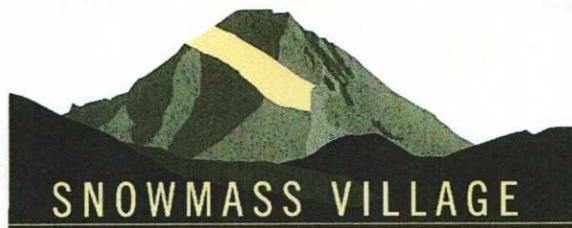
I/We hereby verify that all information provided in this application is accurate and true. **I/We understand that I/we will be disqualified from this and all future lotteries with the Town of Snowmass Village For Sale Employee Housing Program if it is determined that any information is inaccurate or non-verifiable.** I/We shall be notified by the Town of Snowmass Village Housing Department in writing as to the subsequent disqualification and the reason(s) for the rejection.

Applicant's Signature

Date

Co-Applicant's Signature

Date



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Authorization to Obtain a Copy of Loan Application

I/We give the authorization to the Town of Snowmass Village Housing Department to obtain a copy of my/our actual loan documents from my/our lender.

My/Our signature(s) below do(es) hereby authorize my/our lending institution _____ to furnish a copy of my/our completed loan application to the Town of Snowmass Village Housing Department.

Printed name

Signature and date

Printed name

Signature and date

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NET WORTH APPLICATION

Applicant's Name: _____

Co-Applicant's Name: _____

ASSETS		LIABILITIES	
AMOUNT/VALUE	INSTITUTION	PAY OFF AMMOUNT	INSTITUTION
Cash in the Bank 1) _____	_____	Bank Loans 18) _____	_____
2) _____	_____	19) _____	_____
3) _____	_____	20) _____	_____
Stocks and Bonds 4) _____	_____		
5) _____	_____		
LOCATION			
Real Estate 6) _____	_____	Mortgage 21) _____	_____
7) _____	_____		
YEAR/MAKE			
Automobiles 8) _____	_____	Auto Loan 22) _____	_____
9) _____	_____	23) _____	_____
10) _____	_____	24) _____	_____
INSTITUTION			
Life Insurance 11) _____	_____	Credit Cards 25) _____	_____
Retirement Accts (IRA, 401K) 12) _____	_____	26) _____	_____
13) _____	_____	27) _____	_____
College Funds (529 Plan) 14) _____	_____	28) _____	_____
Other Assets 15) _____	_____	Other Obligations 29) _____	_____
Child Support/ Alimony 16) _____	_____		
NAME OF BUSINESS			
Net Worth Of Business 17) _____	_____	Child Support/ Alimony 30) _____	_____
TOTAL ASSETS _____		TOTAL LIABILITIES _____	

FOR OFFICE USE ONLY

Assets _____ minus Liabilities _____ minus Retirement/College Funds _____ equals Net Worth _____

Request for Transcript of Tax Return

OMB No. 1545-1872

▶ Request may be rejected if the form is incomplete or illegible.

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

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, or suite 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 If the transcript or tax information 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 information.

Town of Snowmass Village Housing Department P.O. Box 6156 Snowmass Village, CO 81615 Telephone # 970-923-2360

Caution. If the transcript is being mailed to a third party, ensure that you have filled in line 6 and line 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

- 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. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. 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 30 calendar days.
 - c **Record of Account**, which is a combination of line item information and later adjustments to the account. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar 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 2007, filed in 2008, will not be available from the IRS until 2009. 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 45 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 ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

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, **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-T on behalf of the taxpayer. **Note.** For transcripts being sent to a third party, this form must be received *within 120 days of signature date*.

Telephone 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

General Instructions

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

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

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 below shows two different RAIVS teams, send your request to the team based on the address of your most recent return.

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 "Order a Transcript" or call 1-800-908-9946.

Chart for individual transcripts (Form 1040 series and Form W-2)

If you filed an individual return and lived in:	Mail or fax to the "Internal Revenue Service" at:
Florida, Georgia (After June 30, 2011, send your transcript requests to Kansas City, MO)	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362 770-455-2335
Alabama, Kentucky, Louisiana, Mississippi, 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	RAIVS Team Stop 6716 AUSC Austin, TX 73301 512-460-2272
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37106 Fresno, CA 93888 559-456-5876
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	RAIVS Team Stop 6705 P-6 Kansas City, MO 64999 816-292-6102

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to the "Internal Revenue Service" at:
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, or A.P.O. or F.P.O. address	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 801-620-6922

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	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 859-669-3592
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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, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on Lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

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. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected.

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.

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 Internal Revenue Code 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.

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 the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 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.