



GATEWAY SCHOOL
1970

FLEXIBLE TUITION FOR THE 2020-2021 SCHOOL YEAR

This packet contains all of the information and forms you will need to apply for flexible tuition for Gateway School's 2020-2021 Kindergarten through 8th grade programs.

The flexible tuition application process for new and returning families:

1. File an online application after January 1, 2020

Financial Assistance for School Tuition program (FAST) provides Gateway School a need-based flexible tuition analysis service which ensures that our process for determining financial need adheres to nationally established standards of best practice.

All information submitted to FAST is kept confidential, as is all other information pertaining to each family's flexible tuition request.

www.ismfast.com/FastPage.php?id=da9ce52a469e5de7c74796409496ffd8

Do not start your FAST application until January 1, 2020! (If you start your FAST application earlier than this, you will be applying for flexible tuition for the 2019-2020 school year instead of for the 2020-2021 school year.)

2. Send cover sheet and tax documents to FAST

Mail:

Mail completed 2019 federal and state tax returns, supporting documents such as W-2 forms, and a completed, undated IRS Form 4506-T (which you will find at the end of this packet) to FAST.

Independent School Management
Attn: FAST Processing
1316 North Union Street
Wilmington, DE 19806-2594

Upload:

Scan your completed 2019 federal and state tax returns, supporting documents such as W-2 forms, and a completed, undated IRS Form 4506-T (which you will find at the end of this packet) and upload them to the FAST website. Uploading instructions are on the FAST website.

3. Review Process

Once your application is complete, the Gateway School Flexible Tuition committee will review your FAST application and tax documents. If these demonstrate sufficient financial need to qualify your family for flexible tuition, we will send you a new enrollment packet that reflects your families tuition.

Please note that **we will not be able to calculate tuition determination until all of your 2019 tax documents have been received and processed by FAST.** For this reason, we urge you to do your best to get your 2019 taxes done as early as possible in January or February. The longer it takes for you to file your taxes, the longer it will take for you to receive an enrollment packet that reflects your families tuition.

Deadlines for applying for 2020-2021 flexible tuition:

- February 28, 2020**
- Online application submitted to FAST
 - 2019 tax documents and forms Mailed to FAST
 - 2019 tax documents and forms Uploaded to FAST

Notes & Tips

- **Do not start your FAST application until January 1, 2020!** If you start your FAST application earlier than this, you will be applying for assistance for the 2019-2020 school year instead of for the 2020-2021 school year.
- **Enrollment alternative:** If you wish to enroll your child before you have completed the FAST application process, you may enroll him or her on a full-tuition enrollment contract. Later on, after FAST has received your tax documents and the Flexible Tuition Committee has completed its review, we will calculate a tuition determination that will be applied to your child's tuition retroactively (assuming that your completed application demonstrates that you qualify for assistance).
- **Applying after the deadline:** The bulk of our flexible tuition funds are determined in March. Applications submitted after the deadline listed above will be processed on a rolling basis, provided there are funds remaining in the school's flexible tuition budget.
- **New Families please note:** Flexible tuition applications for new students cannot be processed until an admissions decision for the student has been made.
- The application process is self-guided. **You may log in or out of the program as often as you like** so that you can partially complete the application and then go back to it at another time.
- **Fill out a paper version:** If desired, click on Downloadable Worksheet and Downloadable User Guide on the FAST home page. This will allow you to print out a blank copy of the application, including "help bubbles," so that you can prepare your data before beginning your online application. All the application questions and further instructions are printed in the Parent User Guide.

- When you input your own name on the application, please make sure you write it the same way that it will appear on the 2019 tax returns that you will be sending in later.
- **If divorced, separated or never-married**, each parent must complete a separate but linked FAST application.
Either parent may start the process by clicking on the Start Application button, answering the questions on family structure and custody, and entering the other parent's email address.
The second parent will then receive an email from FAST containing a user name and password. The second parent can then click on the FAST button on Gateway School's website and then click on Resume Application on FAST's home page (do not click on Start Application!), using that user name and password to log in. There is only one fee for both parents' parts of the application and it is up to the parents to decide who will pay this fee. Payment of the application fee will not be possible until both parents have completed their parts of the application. Neither parent will have access to the other parent's application information or their tax documents.
- **If divorced, separated or never-married**, each parent must send to FAST a complete set of signed and dated 2019 tax documents and a completed (*but do not date it*) Form 4506-T (which you will find at the end of this packet).
- Near the end of the application process, you will be prompted to use FAST's **Quick Processing Wizard**. This will help you determine which tax documents you need to send in. Please print out the Cover Sheet, when prompted. This Cover Sheet has your unique account number on it, and it should be sent to FAST with your tax documents, if you are mailing your documents in. Through the Quick Processing Wizard, you will also have an opportunity to scan your tax documents into the system, if you are set up with a scanner and prefer scanning to mailing.
- **Social Security Number:** You are welcome to black out the social security numbers on your tax returns. Neither FAST nor Gateway School needs this information in order to process your application.
- **Paperclip:** Please paperclip each return together, rather than using staples, to assist the FAST staff in scanning your documents.
- **Don't Date Form 4506-T:** Print out IRS Form 4506-T, complete the form, sign the form, *but do not date it*.
- **Include the Cover Sheet:** Place the Cover Sheet (that you were prompted to print out when you completed your online FAST application) at the top of your collection of tax documents.

Tax Document Requirements:

The federal and state tax return copies must:

- **be identical to the original returns** that you submit to the IRS and the state.
- **be signed and dated.** Your signature on these copies represents your guarantee to Gateway School and to FAST that these copies are identical to the original returns you submit to the IRS and the state.
- **be complete**, meaning that they must include all of the supporting schedules that you submit to the IRS and state.
- include copies of all of your W-2 form(s), K-1 form(s) (if applicable), 1099 form(s) (if applicable) and returns for any businesses you may own (if applicable).
- If divorced, separated or never-married, each parent must send FAST a complete set of signed and dated 2019 tax returns, W-2, K-1 and 1099 forms, and business returns.

IRS Form 4506-T

- Print out IRS Form 4506-T (which you will find at the end of this packet), complete the form, sign the form but *do not date it*. Then send it to FAST with your tax documents.
- If divorced, separated or never-married, each parent must send in a separate 4506-T Form.

Questions?

Please contact Cindy Jones, at (831) 423-0341 ext. 302, or by email at cindy.jones@gatewaysc.org.

We look forward to working with you on supporting your child's education at Gateway School.

Sincerely,
The Gateway School Flexible Tuition Committee





GATEWAY SCHOOL'S FLEXIBLE TUITION POLICY

The mission of Gateway School's Flexible Tuition program is:

- to provide accessibility for qualified students and families who have been accepted into the program,
- to support and retain our current families,
- to build a diverse community of families.

Gateway School offers flexible tuition to all K-8 students whose family's financial circumstances qualify them for such assistance, subject to budgetary constraints. The assistance offered is a percentage of the actual demonstrated need. The actual percentage of need offered each year will be based on the budgetary constraints of the school.

Admission decisions are made separately from Flexible Tuition determinations.

Gateway School





FLEXIBLE TUITION APPLICATION PRINCIPLES

1. Students cannot be considered for flexible tuition unless they are already enrolled in Gateway School, already admitted to Gateway School, or are in the admissions process.
2. Applying for flexible tuition does not confirm or guarantee acceptance into Gateway School's K-8 programs. Admissions decisions and flexible tuition determinations are made separately by the Admissions and Flexible Tuition Committees respectively.
3. Flexible tuition is granted on a priority basis to families that have completed their FAST applications and submitted their complete set of tax documents by the deadlines.
4. When processing flexible tuition applications, Gateway School adheres to the following guidelines, which are in keeping with guidelines set by the FAST system:
 - The primary responsibility for financing a student's education rests with the family.
 - Since all flexible tuition comes out of Gateway School's annual operating budget and there are no outside sources to provide flexible tuition for our students, families who apply for flexible tuition are relying on the generosity of the other parents in the Gateway School community to help fund their children's education.
 - Applicant families are expected to manage their family finances with intelligence and intentionality to maximize the contributions they are able to make to their children's education out of their own earnings and assets, and to minimize the burden they place on the other Gateway School parents from whom the school's flexible tuition funds come.
 - Applicant families are expected to invest in their children's education before non-essential expenses such as: club memberships, vacations, leisure travel, secondary home or rental property ownership, home remodeling, lease or purchase of new cars, leisure vehicles such as boats and motorcycles, saving up for a down payment on a house, excessive retirement contributions, premium cable or cell phone plans, household help, etc.
 - FAST considers the value of each family's assets and imputes additional income to the family based upon the resale value of assets and equity vested in properties.
 - Both parents are expected to contribute to tuition. If a parent can work and chooses not to, FAST imputes an annual income for the non-working parent.

- In the case of divorced, separated or never-married parents, FAST considers the income and assets of both parents, if living. Therefore, FAST requires both parents to complete the flexible tuition application process, regardless of any divorce, custody or other agreement specifying a parent's responsibility for educational expenses or any assertion by the parents that one party or the other has disclaimed or is exempted from responsibility for educational expenses. If one parent is not fulfilling child support obligations then it must be demonstrated that good faith steps are being taken by the other parent to pursue future child support.
 - If parents remarry, FAST considers also the income and assets of the stepparents, while bearing in mind the obligations of the stepparents to their own children.
5. Tuition determinations are given to individual students and are not transferable to siblings or other students.
 6. Tuition determinations calculated on the basis of a family having more than one child in tuition-charging schools will be recalculated if the number of students actually enrolling in tuition-charging schools winds up being smaller than the number on which the tuition determination calculation was based.
 7. Before accepting a tuition determination, families must judge whether they will be able to pay the balance of tuition and fees (that is not covered by the tuition determination) when due.
 8. In the case of divorced, separated or never-married parents, it is the responsibility of both parents to determine who will be responsible for what portion of the tuition and fees. The school issues only one flexible tuition determination per student and does not provide split billing. If the parents are not on speaking terms then it is up to them to seek counsel outside of the school to mediate and help them arrive at an agreement.
 9. Flexible tuition families are expected to hold to all parent obligations as stated in the Gateway School enrollment contract, Agreement Regarding Billing Practices and this statement of Gateway School's Flexible Tuition Principles, and will otherwise run the risk of having their flexible tuition determinations rescinded.
 10. Once a student's enrollment contract is fully executed and accepted by the school, the parents are legally obligated to pay the full year's tuition and fees regardless of the student's attendance in the program, use of services or ability to finish the program. The tuition and fees are neither diminished nor refunded if the student departs (withdraws or is expelled) before the end of the school year, as the obligation to pay the tuition and fees is final and unconditional once enrollment is confirmed through the signed enrollment contract.
 11. The Flexible Tuition Committee has the authority to rescind the flexible tuition determinations of students who separate from Gateway School before the end of the school year, so that the flexible tuition funds can be redirected to other eligible students. Under these circumstances, the parents become legally obligated to pay the full (un-discounted) amount of tuition and fees for the full year.

12. The Flexible Tuition Committee has the authority to rescind all remaining flexible tuition monies, nullify a flexible tuition determination in full, implement tuition contingencies and/or permanently deny flexible tuition if information provided on the parents' flexible tuition application is shown to be untruthful or deliberately inaccurate, or if continual tuition delinquency is exhibited at any time during the student's enrollment.
13. In order to accept the flexible tuition determination and secure the student's space in our 2020-2021 class, parents or guardians must complete, sign and return this Flexible Tuition Application Principles form, the enrollment contract, all other required enrollment forms and the enrollment deposit by the enrollment deadline. Gateway School cannot hold tuition determinations for families that do not return the signed documents and fees by the specified due date.
14. Qualified flexible tuition applicants whom the budget is unable to support will be placed on a waiting list. If, and to the extent that, funds later become available, the Flexible Tuition Committee will distribute grants according to the current enrollment needs of the school.
15. Gateway School will destroy tax returns associated with flexible tuition applications after the student is no longer enrolled.
16. Gateway School does not discriminate against students of any race, religion, national origin, gender or any other protected class in the administration of its educational policies, admission policies, flexible tuition program or other school administered programs.

PARENTS OF ALL STUDENTS RECEIVING FLEXIBLE TUITION MUST COMPLETE AND RETURN THIS FORM ALONG WITH THE STUDENT'S ENROLLMENT CONTRACT AND OTHER REQUIRED ENROLLMENT MATERIALS.

PARENT SIGNATURES: The signatures below indicate that the signing parties understand and agree to the principles and procedures outlined in this document.

Name (printed)

Name (printed)

Signature

Date

Signature

Date

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.**

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 "Get a Tax Transcript..." under "Tools" 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 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. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, 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 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 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.

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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.

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

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, 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	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301 855-587-9604
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	Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888 855-800-8105
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094

Chart for all other transcripts

If you lived in or your business was in:

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

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 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 5b. 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.