



# OBTAINING A COPY OF A TAX RETURN FILED IN THE PAST

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In divorce proceedings, it is sometimes necessary to obtain a previously filed tax return which is unavailable for one reason or another.

The IRS has provided methods for doing so - both a copy of the return as filed or a transcript of the return.

## Copy of Individual Tax Return as Filed

To obtain a copy of a tax return, IRS Form 4506 is required. Copies are generally available for tax returns filed for the current year and for the past six years.

For jointly filed returns, either spouse may request a copy. Only the signature of the requesting spouse is required on Form 4506. There is a \$43 fee for each return requested.

A signed Form 4506 for Michigan taxpayer should be mailed to:

Internal Revenue Service  
RAIVS Team  
P.O. Box 9941  
Mail Stop 6734  
Ogden, UT 84409

The check for the fee should be payable to "United States Treasury." The requesting party's SSN should be entered on the check along with "Form 4506 Request."

Processing time usually runs around 75 days.

## Transcript of an Individual Tax Return

A tax return transcript can be proceeded around 10 days from when the IRS receives the request. There is no fee for a transcript.

An automated request can be made as follows:

Go to [www.irs.gov](http://www.irs.gov)

Then, click on "Get a Transcript" under "Tools"

Or, an automated request can be made by calling 1-800-908-9946.

A transcript of Form 1040, W-2, or Form 1099 can also be obtained by filing Form 4506-T.

The signed form for a Michigan taxpayer should be mailed to

Internal Revenue Service  
RAIVS Team  
Mail Stop 37106  
Fresno, CA 93888

Or, the form can be faxed to – 856-800-8105

## Corporations & Partnerships

Copies of corporate and partnership tax returns can also be obtained by filing Form 4506-T.

For corporations, the form must be signed by an officer or by a person designated to do so by an officer or the board of directors.

For partnerships, the form must be signed by a person who was a member or partner during the year of the return requested.

## About the Author

*Joe Cunningham has over 25 years of experience specializing in financial and tax aspects of divorce, including business valuation, valuing and dividing retirement benefits, and developing settlement proposals. He has lectured extensively for ICLE, the Family Law Section, and the MACPA. Joe is also the author of numerous journal articles and chapters in family law treatises. His office is in Troy, though his practice is statewide.*

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