



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.3.2

MARCH 11, 2025

EFFECTIVE DATE

(03-11-2025)

PURPOSE

- (1) This transmits revised text for IRM 11.3.2, Disclosure of Official Information, Disclosure to Persons with a Material Interest.

MATERIAL CHANGES

- (1) IRM 11.3.2.1.6, Related Resources, added two IRM references: IRM 21.1.3, Accounts Management and Compliance Services Operations - Operational Guidelines Overview and IRM 21.3.4, Taxpayer Contacts – Field Assistance.
- (2) Reviewed and updated the IRM where necessary for the following types of editorial changes: legal citations, published forms and documents and web addresses.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 11.3.2, Disclosure of Official Information, Disclosure to Persons with a Material Interest, dated July 28, 2023.

AUDIENCE

All Operating Divisions and Functions.

RELATED RESOURCES

- (1) The Disclosure and Privacy Knowledge Base Site can be found at: *Disclosure and Privacy Knowledge Base*.

Celia Y. Doggette
Director, Governmental Liaison, Disclosure, and Safeguards

11.3.2

Disclosure to Persons with a Material Interest

Table of Contents

11.3.2.1 Program Scope and Objectives

11.3.2.1.1 Background

11.3.2.1.2 Authority

11.3.2.1.3 Responsibilities

11.3.2.1.4 Program Controls

11.3.2.1.5 Terms/Definitions/Acronyms

11.3.2.1.6 Related Resources

11.3.2.2 General Rules of Disclosure to Persons Having Material Interest

11.3.2.3 Processing Requests for Returns and Return Information

11.3.2.3.1 Requirements for Written Requests

11.3.2.3.2 Requirements for Verbal or Electronic Requests

11.3.2.4 Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e)

11.3.2.4.1 Individuals

11.3.2.4.1.1 Disclosure of Collection Activities with Respect to Joint Returns

11.3.2.4.1.2 Identity Theft and Access to Tax Returns and Information Returns

11.3.2.4.2 Partnerships

11.3.2.4.3 Corporations

11.3.2.4.4 Subsidiary of a Corporation

11.3.2.4.5 Government Agencies

11.3.2.4.6 Tax Exempt Organizations

11.3.2.4.7 Estates

11.3.2.4.8 Trusts

11.3.2.4.9 Incompetents

11.3.2.4.10 Minors

11.3.2.4.11 Deceased Individuals

11.3.2.4.12 Bankruptcies

11.3.2.4.13 Attorney-in-Fact

11.3.2.4.14 Trust Fund Recovery Penalties

11.3.2.4.15 Receivers

11.3.2.4.16 Limited Liability Companies (LLC)

11.3.2.4.17 Sole Proprietorships

11.3.2.4.18 Unauthorized Disclosure Investigations

11.3.2.5 Other Disclosure Authorities

11.3.2.5.1 One Percent Shareholders

11.3.2.5.2 Preparers

11.3.2.5.3 Two or More Parties

11.3.2.6 Methods for Communication of Confidential Information

Exhibits

11.3.2-1 Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10)

11.3.2-2 Release of Documents/Schedules related to Forms 1065 pursuant to IRC 6103(e)(10)

11.3.2-3 Release of Documents/Schedules related to Forms 1120S pursuant to IRC 6103(e)(10)

11.3.2.1
(09-17-2020)
Program Scope and Objectives

- (1) **Purpose:** This Internal Revenue Manual (IRM) covers Disclosures of tax information to Persons with a Material Interest as provided in IRC 6103(e) .
- (2) **Audience:** This IRM establishes Servicewide application relative to IRC 6103(e) .
- (3) **Policy Owner:** The Director of Governmental Liaison, Disclosure and Safeguards (GLDS) is responsible for oversight of Disclosure policy.
- (4) **Program Owner:** The Disclosure office, under GLDS, is responsible for the Disclosure program and guidance. Each IRS organization is responsible for ensuring its employees are aware of and follow Servicewide Disclosure policy.
- (5) **Primary Stakeholders:** All IRS business units and functions, that make disclosures of tax information to persons with a material interest.

11.3.2.1.1
(09-17-2020)
Background

- (1) IRC 6103(e), Disclosure to Persons Having Material Interest, provides a listing of persons who may generally request and receive returns and return information. IRC 6103(e)(1)-(6) and IRC 6103(e)(10) concern disclosure of “returns.” IRC 6103(e)(7) through (e)(9) as well as (e)(11) refer to disclosure of “return information.”
- (2) Delegation Order 11-2 (Rev. 5) (found in IRM 1.2.2.12.2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents and IRM Exhibit 1.2.2-2, Delegation Order 11-2 (Rev. 5), Reference Chart) indicates IRS employees who may disclose, or authorize the disclosure of, returns and return information under IRC 6103(e). This Delegation also outlines the extent to which this authority may be redelegated.

11.3.2.1.2
(09-17-2020)
Authority

- (1) The following items govern the authority pertaining to disclosures to persons with a material interest:
 - 26 USC 6103(e)
 - 26 CFR 301.6103(e)
 - Delegation Order 11-2 (Rev. 5), found in IRM 1.2.2.12.2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents

11.3.2.1.3
(09-17-2020)
Responsibilities

- (1) This IRM is used by all IRS employees authorized under Delegation Order (Rev. 5) 11-2, found in IRM 1.2.2.12.2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents, who make disclosures of tax information to a person with material interest as part of their official duties.

11.3.2.1.4
(07-28-2023)
Program Controls

- (1) Business Units are responsible for establishing and documenting the program controls developed to oversee their program as well as ensuring employee compliance with all applicable elements of this IRM.

11.3.2.1.5
(09-17-2020)

**Terms/Definitions/
Acronyms**

- (1) The following is a list of the terms and acronyms that are used in this IRM Section:

Terms and Definitions

Term	Definition
Disclosure	The making known to any person in any manner whatever, a return or return information. See IRC 6103(b)(8).
Material Interest	An important interest which is generally, but not always, financial in nature. However, in the legal sense, the interest needs to be substantial or of consequence.
Return	Any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of title 26 which is filed with the Secretary by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed. See IRC 6103(b)(1).
Return Information	The definition of return information is very broad and includes such things as a taxpayer's identity, the nature, source, or amount of their income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments; whether the taxpayer's return is subject to collection, examination, investigation, or any other actions taken by the Secretary with respect to federal filing requirements. See IRC 6103(b)(2) for the statutory definition.

Acronyms

Acronym	Definition
BMF	Business Master File
EIN	Employer Identification Number
FOIA	Freedom of Information Act

Acronym	Definition
FTC	Federal Trade Commission
FTI	Federal Tax Information
FUTA	Federal Unemployment Tax Act
GLDS	Governmental Liaison, Disclosure and Safeguards
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IT	Information Technology
LB&I	Large Business and International
LLC	Limited Liability Company
PGLD	Privacy, Governmental Liaison and Disclosure
SB/SE	Small Business/Self Employed
SSN	Social Security Number
TBOR	Taxpayer Bill of Rights
TDA	Tax Delinquent Account
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TFRP	Trust Fund Recovery Penalty
TXMOD	Tax Module Display

11.3.2.1.6
(03-11-2025)

Related Resources

- (1) The following table lists other sources of guidance on disclosure to persons with a material interest:

Citation	Title	Guidance
IRM 11.3.1	Introduction to Disclosure	Information to help comply with the disclosure provisions of IRC 6103 and related statutes pertaining to disclosure of federal tax returns and return information.

Citation	Title	Guidance
IRM 11.3.13	Freedom of Information Act (FOIA)	Provides guidance when disclosure is requested through the Freedom of Information Act.
IRM 11.3.25	Disclosure to Foreign Countries Pursuant to Tax Treaties	Provides guidance when Tax treaty information obtained by the IRS from a foreign tax authority is requested by the taxpayer to whom it relates.
IRM 21.1.3	Accounts Management and Compliance Services Operations - Operational Guidelines Overview	Provides operational overview of information on general disclosure, safety and security and a variety of issues that come up on general taxpayer contacts.
IRM 21.3.4	Taxpayer Contacts - Field Assistance	This section provides program direction for all employees and managers delivering service in Field Assistance (FA) Taxpayer Assistance Centers (TACs).

11.3.2.2 (09-17-2020)

General Rules of Disclosure to Persons Having Material Interest

- (1) Persons described in IRC 6103(e) always have access to the appropriate return as specified in IRC 6103(e)(1) through IRC 6103(e)(6), subject to the limitations in IRC 6103(e)(10) for partnership, estates, trust or Subchapter S returns which are discussed in this IRM. Generally, these persons authorized under IRC 6103(e)(1) through (e)(6) may also have access to return information. A request for a copy of a return must be made in writing. Although it is preferable that requests for return information also be in writing, the statute permits disclosure of return information without a written request.
- (2) IRC 6103(e)(7) provides that return information will be disclosed if the IRS determines that disclosure would not seriously impair federal tax administration. Return information will be denied under this provision only if disclosure will impair an imminent or ongoing tax administration function in some significant way or have an adverse impact on the IRS's ability to administer the tax laws.

Example: Disclosure of information which would reveal the nature, scope, limit or direction of the IRS's examination, investigation, collection activities, or disclosure of the identity of confidential informants or prospective witnesses.

- (3) Some of the provisions of IRC 6103(e) require that the requester demonstrate that he or she has a material interest in the information to be disclosed. A material interest is an important interest and is generally, but not always, financial in nature. However, in the legal sense, the interest needs to be substantial or of consequence.
- (4) IRC 6103(e) does not restrict IRS personnel from disclosing tax information to the extent permitted by other provisions of the Internal Revenue Code, such as in administrative and judicial tax proceedings, (IRC 6103(h)(4)), or for investigative purposes (IRC 6103(k)(6)).
- (5) It is not necessary in all situations for an individual to be authorized to have access to returns or return information in order to engage in face-to-face or telephone discussions with IRS employees.

Example: There are many situations where employees of corporations may contact the IRS to inquire as to the meaning of a bill, notice or other written communication from the IRS. In some situations, the communication can be discussed without the need for independent reference to or disclosure of confidential tax information by an IRS employee. Note that IRS employees may accept information from third parties without disclosure being an issue.

- (6) Tax treaty information obtained by the IRS from a foreign tax authority may usually be disclosed to the taxpayer to whom it relates on written request in accordance with IRC 6103(e). Disclosure will not be made to the taxpayer if the foreign tax authority providing the information objects to the disclosure or if the IRS deems that disclosure would seriously impair federal tax administration under IRC 6103(e)(7). See IRM 11.3.25.2, Information Received from Foreign Tax Authorities.
- (7) Requests under IRC 6103(e) that involve documents related to Large Business and International (LB&I) exchange programs, will be handled by LB&I in accordance with the procedures contained in IRM 11.3.25, Disclosure to Foreign Countries Pursuant to Tax Treaties.
- (8) If a Freedom of Information Act (FOIA) request for tax treaty information is received, follow the procedure established in IRM 11.3.13, Freedom of Information Act (FOIA).
- (9) IRM 11.3.22, Disclosure to certain Federal Officers and Employees for Tax Administration Purposes under IRC 6103(h), discusses the use and disclosure of third-party comparable information. Such comparable third party tax information does not lose its individual confidentiality protection simply because it is used to help determine another taxpayer's tax liability.

11.3.2.3
(02-07-2022)
**Processing Requests for
Returns and Return
Information**

- (1) The IRS has multiple ways for a requester to get a copy of a tax return, return information, and other IRS records. See the *Routine Access to IRS Records* section on the FOIA page of [irs.gov](https://www.irs.gov).
- (2) Other IRS employees may also handle requests for returns and return information. Under the Open Government initiative, the Right to be Informed in the Taxpayer Bill of Rights (TBOR) and IRC 6103(e), taxpayers have a right to receive copies of their files to the extent it will not impair enforcement. IRS

employees can and will make copies of files available to taxpayers or their authorized representatives upon request, after any necessary redactions have been made.

Reminder: IRS employees will refer to the appropriate business unit IRM, or functional office procedures for guidance on releasing information from open administrative files. For example, IRM 4.2.5.6, Requests for Open Examination File and Workpapers, provides guidance for Examination procedures, and IRM 5.1.22.7, Disclosure of Case Files, provides guidance for field Collection procedures.

- (3) Information furnished to the IRS by third parties (e.g., informants) may be returned to the third party upon request in most instances, provided the material has remained in its original state. This is not considered a disclosure under IRC 6103(b)(8), since nothing is being made “known” to the providing party. However, if it was integrated with other return information or if the information has been used and this use of the information by the IRS is in any way reflected on the document, it may be returned only as provided by IRC 6103. Additionally, the document or information must be withheld from the third party if the return of such document or information would impair or interfere with tax administration.

11.3.2.3.1 (01-08-2021)

Requirements for Written Requests

- (1) IRC 6103(e) has no established requirements for a written request. Generally written requests for returns and return information must include:
 - a. The name, mailing address and identifying number of the taxpayer, or any combination thereof,
 - b. A description of the information requested, including type of tax and taxable period, and
 - c. Sufficient evidence to establish that the requester is entitled to receive the requested information. (See IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e).)
- (2) IRS personnel processing requests for returns and return information must be reasonably satisfied that the requester is who he or she claims to be.
- (3) Identification is not normally required for written requests. If there are doubts about a person's identity, IRS employees must request additional identity information.

11.3.2.3.2 (09-17-2020)

Requirements for Verbal or Electronic Requests

- (1) When responding to verbal or electronic inquiries from taxpayers, no return information may be disclosed until IRS personnel have asked sufficient questions and received adequate information to make certain that the person making the inquiry is the taxpayer, the taxpayer's authorized representative, or some other person authorized under IRC 6103(e). See IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e), for more specific guidance as to who can have access to various types of returns and return information.

Note: Authentication requirements vary based on the IRS program, the identity of the requester, and the information sought. The appropriate IRM, business unit or functional office procedures will be followed. After the taxpayer is authenticated, it is still necessary to determine whether the requested information may be disclosed to that person in accordance with IRC 6103.

- (2) The following information may help to verify the requester's identity:
- Taxpayer's name as it appears on the tax return
 - Taxpayer's address as it appears on the tax return or as shown on IRS records
 - Taxpayer's TIN (social security number, individual taxpayer identification number, or employer identification number)
 - In the case of refund inquiry, the type of tax (e.g., individual, corporate, estate, excise), the approximate amount of expected refund (unless computed by the IRS) and the place of filing
 - For a matter involving an individual income tax return, the date of birth and/or filing status
 - Other unique identifier issued by the IRS
 - An in-person requester may present a driver's license or other acceptable proof of identity (e.g., government issued photo ID or 2 non-photo documents/cards), and/or
 - A telephone requester must also be given the option of calling back with additional information, or making a written request if there are doubts about the caller's identity
- (3) Information must not be provided to a requester if the requester is clearly not the taxpayer or other authorized IRC 6103 recipient.

Note: Notwithstanding the guidance above, functions may establish internal policies and implement procedures allowing tax information to be sent to the address of record based upon a request from a third party who does not represent the taxpayer or who does not hold a tax information authorization. These decisions are based upon the function's assessment of the risks and vulnerabilities concerning the possibility that an unauthorized individual could gain access to such information and their willingness to accept the level of risk involved.

- (4) Responses to verbal inquiries must be limited to the disclosure of return information.
- (5) Copies of tax returns cannot be disclosed upon verbal request. Requests for copies of returns must be made in writing.

11.3.2.4
(09-17-2020)
**Persons Who May Have
Access to Returns and
Return Information
Pursuant to IRC 6103(e)**

- (1) This subsection covers the persons to whom returns and/or return information may be disclosed upon proper request, and the circumstances under which the disclosures can take place.

11.3.2.4.1
(02-07-2022)
Individuals

- (1) Returns and return information of an individual filing any of the returns in the Form 1040 series may be disclosed to:
- That individual
 - The spouse of that individual if the individual and spouse have signified their consent to consider a gift reported on the return as made one-half by the individual and one-half by the spouse pursuant to the provisions of IRC 2513, or
 - The child of that individual (or the child's legal representative) to the extent necessary to comply with the provisions of IRC 1(g) involving tax

on unearned income of minor children. (See IRM 11.3.2.4.10, Minors.)

Note: Community property rules alone do not allow a spouse to access the single return or return information of the other spouse pursuant to IRC 6103(e). However, this does not preclude disclosure, where appropriate, under other provisions of IRC 6103 such as in administrative and judicial tax proceedings, (IRC 6103(h)(4)), or for investigative purposes (IRC 6103(k)(6)). See IRM 11.3.22, Disclosure to certain Federal Officers and Employees for Tax Administration Purposes under IRC 6103(h) and IRM 11.3.21, Investigative Disclosure.

- (2) Returns and return information of individuals filing income tax returns jointly may be disclosed to either of the individuals with respect to whom the return is filed.

Note: Treasury Regulation 1.6013-1(a)(2) says that a joint return of a husband and wife shall be signed by both spouses unless one spouse is signing as the agent of the other spouse.

Example: If a wife signs a joint income tax return for her husband who is incapacitated, the husband may make a written request and receive the return since it was filed with respect to him.

- a. Information documents posted to an individual's Information Return Master File account are individual, not joint, information returns. The fact that information on a joint return is derived from such individual returns does not convert the individual character of the data. If such information returns are filed with the joint return and as long as the disclosure is made from the filed joint return, then joint return disclosure rules apply. This is not meant to preclude disclosures, where appropriate, under other provisions of IRC 6103. See IRC 6103(h)(4), IRC 6103(k)(6), and IRM 11.3.22, Disclosure to certain Federal Officers and Employees for Tax Administration Purposes under IRC 6103(h) and IRM 11.3.21, Investigative Disclosures.

Reminder: Even if a jointly-filed return liability is converted to a separate spousal assessment (e.g., under Innocent Spouse or Offer-In-Compromise provisions), IRC 6103(e)(1)(B) still applies to return information developed relative to the new separate assessment. However, in these situations the non-assessed spouse would ordinarily be entitled to only IRC 6103(e)(8) type information due to the application of IRC 6103(e)(7).

Reminder: The Form 4506, Request for Copy of Tax Return, procedures for requesting Form W-2, Wage and Tax Statement, are for copies of the individual Form W-2 and do not involve information taken from the income tax return.

11.3.2.4.1.1
(09-17-2020)
**Disclosure of Collection
Activities with Respect
to Joint Returns**

- (1) IRC 6103(e)(8) provides for disclosures pertaining to deficiencies assessed with respect to persons who have filed jointly but are no longer married or no longer reside in the same household. IRC 6103(e)(8) provides that certain limited collection information regarding one spouse must be disclosed to the other spouse relative to tax deficiencies with respect to a jointly filed return. It does not apply to deficiencies which may not be collected by reason of IRC 6502.

Note: The disclosure rules are the same whether it's a joint or mirrored account. See IRM 5.19.1.6.7, Mirroring Accounts.

- (2) Since information provided pursuant to IRC 6103(e)(8) would be otherwise available to either spouse due to IRC 6103(e)(1), and to the extent IRC 6103(e)(7) does not prohibit release, a written or verbal request can be accepted. Written requests can be signed by either spouse or his/her duly authorized attorney-in-fact. Verbal requests can be honored if received from either spouse and/or his/her authorized attorney-in-fact, after verifying the identity of the person making the request to determine his/her right to access the information.
- (3) Any employee having delegated authority to make disclosures pursuant to IRC 6103(e) as detailed in Delegation Order 11-2 (Rev. 5) (found in IRM 1.2.2.12.2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents), may make disclosures pursuant to IRC 6103(e)(8).
- (4) Disclosures made pursuant to IRC 6103(e)(8) must be limited to the specific tax period associated with the requester's joint deficiency.
- (5) Information that shall be disclosed upon receipt of a proper request from a spouse who has been assessed the joint tax will include:
 - a. Whether the IRS has attempted to collect the deficiency from the other spouse
 - b. The amount collected, if any, and the current collection status (e.g., notice, Tax Delinquent Account (TDA), installment agreement, suspended), and
 - c. If suspended, the reason for suspension (e.g., unable to locate, hardship)
- (6) Information which will **not** be disclosed includes:
 - a. The other spouse's location or telephone number
 - b. Any information about the other spouse's employment, income, or assets, and/or
 - c. The income level at which a currently not collectible account will be reactivated

Note: IRS employees will refer to their specific business unit IRM, or functional office procedures (i.e., operational procedures) for specific business unit guidance or examples applicable to their respective function. For example, see IRM 5.1.22.4, Disclosure of Joint Returns - Divorced or Separated Spouses.

- (7) Contact the Disclosure office for guidance, if a requester is seeking information beyond what can be obtained pursuant to IRC 6103(e)(8), or that is otherwise statutorily available pursuant to IRC 6103(e)(1).
- (8) The IRS has the authority to develop procedures controlling the frequency with which any requester can make requests pursuant to IRC 6103(e)(8). See IRM 5.1.22.4(4), Disclosure of Joint Returns - Divorced or Separated Spouses, for additional information.

11.3.2.4.1.2
(09-17-2020)

**Identity Theft and
Access to Tax Returns
and Information Returns**

- (1) Situations may arise when an individual's Social Security Number (SSN) or other personal information may be compromised, resulting in a fraudulently filed tax return or report of income being earned by that individual when in reality it was not.
- (2) A victim of identity theft or a person authorized to obtain the identity theft victim's tax information may request a redacted copy of a fraudulent return that was filed and accepted by the IRS using the identity theft victim's name and SSN. The victim's name and SSN must be listed as either the primary or secondary taxpayer on the fraudulent return.
- (3) The Form 4506-F, Identity Theft Victim's Request for Copy of Fraudulent Tax Return, must be used by taxpayers to request a copy of the fraudulent return.
- (4) The IRS policy provides that Information Returns such as Form W-2, Wage and Tax Statement and *Form 1099* reflecting earned or unearned income that are extracted and placed on the Information Return database can be disclosed to the individual who has been assigned the SSN listed on the information return though the income was presumably earned by another individual, minus any personal information of the other individual. This is allowed because the IRS would hold the person assigned the SSN responsible for the payment of any tax on the reported income.
- (5) If an individual who has been assigned the SSN listed on the information return states that the income information suspected to be earned by another individual is actually his or her income and wants access to the information, do not release any information unless the requesting individual is able to show he or she was employed by or received income from the business entity filing the *Form W-2*, Wage and Tax Statement or *Form 1099*. This is best evidenced by a pay stub or other documentation from the employer, the filing of a Federal Trade Commission (FTC) Identity Theft Affidavit, a copy of a police report relating to an identity theft issue, or other acceptable documentation.
- (6) If the requester establishes that he or she earned the income reported under some else's SSN, only the information regarding the particular information return or returns at issue may be released.
- (7) Form 8821-A, IRS Disclosure Authorization for Victims of Identity Theft, can be signed by the taxpayer to authorize the IRS to disclose tax return or return information to state or local law enforcement in the event of possible identity theft.
- (8) Other information about handling allegations of identity theft and advising affected taxpayers can be found at the *Identity Protection Strategy and Oversight* web page.

11.3.2.4.2
(02-07-2022)

Partnerships

- (1) Returns and return information of a partnership may be disclosed to any person who was a member of the partnership during any part of the period covered by the return. Both general and limited partners are entitled to request and receive partnership returns and return information. IRC 6103(e)(10) limits the disclosure of certain information attached to partnership returns. IRC 6103(e)(10) provides that information to be disclosed cannot include any supporting schedule, attachment, or list that contains third party taxpayer identifying information other than that of the individual making the request for access. A requesting partner cannot receive any *Form 1065 Schedule K-1*, Partner's Share of Income, Deductions, Credits, etc. , or other attachments

that include identifying information of other partners or other individuals. The partner can receive only the Form K-1 that pertains to his or her interest in the partnership. See Exhibit 11.3.2-2, Release of Documents/Schedules related to Forms 1065 pursuant to IRC 6103(e)(10), which contains detailed guidance about information that can be released to partners seeking access to partnership returns, including schedules that must be restricted or sanitized prior to release.

Note: Any information in transcript form or in administrative files that may include other third-party information extracted from or attached to Form 1065 must also be evaluated in accordance with IRC 6103(e)(10).

Note: IRC 6103(h)(4) may allow disclosures of returns or return information to partners as it pertains to an administrative proceeding, as long as the requirements of IRC 6103(h)(4) are met. In this situation a partner's information that would normally be limited under (e)(10) may be considered for disclosure.

Note: The restrictions under 6103(e)(10) apply to requests for the partnership return made by a partner or member under 6103(e)(1)(C). The restrictions do not extend to disclosure authority provided by other provisions under the code. For example 6103(h)(4)(A) permits the disclosure of return information of a partner who is a party in a TEFRA partnership-level proceeding to other partners, including the Tax Matters Partner, who are also parties to such proceeding. See (3) and (4) following.

- (2) Before disclosing tax information concerning a partnership, verify that the person who has asked for the information was a partner during the requested tax year or has been authorized to receive federal tax information. For example, if the person requests partnership tax information for the year 2015, that person must establish that he or she was a partner at some time during 2015. To determine whether a requester was a member of the partnership for the year requested, verify that a schedule K-1 was filed for the requester. Partners may also file a power of attorney authorizing other individuals to receive partnership information or represent the partnership. The individual holding the power of attorney cannot have any greater access to the return or return information of the partnership than the individual granting the power of attorney. All rules in IRC 6103(e)(10) relating to the restrictions of the disclosure of third-party tax information apply to the power of attorney as well. The disclosure of information concerning employment tax matters relating to partnerships follows the same rules. If a question concerns an employment tax matter and no partnership return has yet been filed, the IRS must still verify that the individual was a partner for the year in question by analyzing whatever information the individual may be able to provide. It is up to the requester to provide sufficient identifying information for the IRS to verify that he or she is a partner or is otherwise authorized to receive tax information about the partnership. As always, the decision concerning whether to disclose the requested information will depend on a reasonable analysis of the best information provided by the requester and from IDRS or other available information.

Note: A Form 941, Employer's Quarterly Federal Tax Return, submitted by a partnership must be signed by a responsible and duly authorized member or officer having knowledge of the partnership's affairs. A Form 941 may also be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed (See 26 CFR 301.6061-1 and 26 CFR 31.6011(a)-7).

Because the IRC restricts disclosure of partnership returns and return information to partners and does not make any exception for Form 941 filed by partnerships, the IRS must not disclose any tax information to an officer of the partnership (who is not a partner) even though that officer may have the authority to sign and may in fact have signed the Form 941. The partnership may submit a power of attorney permitting the officer, as a full-time employee, to act on its behalf or may authorize disclosure of the partnership's federal return and return information to the officer.

- (3) The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) created procedures which require that an examination be handled in one partnership-level proceeding and not at the partner level. The TEFRA process applies to tax years prior to 2018. TEFRA created the Tax Matters Partner (TMP) who represents the partnership and its partners during a TEFRA examination. The TMP is designated based on IRC 6231(a)(7). A TMP entitled to request and receive partnership returns and return information under IRC 6103 for reasons other than IRC 6103(e) may receive such information without the limits defined in IRC 6103(e)(10) with respect to the partnership return.
- (4) Section 1101 of the Bipartisan Budget Act of 2015 (BBA) repealed the TEFRA partnership procedures. For tax years after December 31, 2017, the partnership is required to designate a "partnership representative", unless the eligible partnership has elected out of the centralized partnership audit regime. The partnership representative (as defined in IRC 6223(a)) has the sole authority to act on behalf of the partnership. If the partnership representative is not designated, the Secretary may select any person as the partnership representative. The partnership representative does not have to be a partner; however, his actions will bind the partnership and all partners of such partnership in dealings with the IRS. A partnership representative entitled to request and receive partnership returns and return information under IRC 6103 for reasons other than IRC 6103(e) may receive such information without the limits defined in IRC 6103(e)(10) with respect to the partnership return.

11.3.2.4.3 (09-17-2020) **Corporations**

- (1) A corporation's tax return may be disclosed to any corporate officer authorized by the corporation to legally bind the corporation. The authority to bind means the ability to execute agreements that are binding and legally enforceable against the corporation under state law:
 - a. "A corporate officer authorized to legally bind the corporation" includes, but is not limited to, the president or other chief executive officer of the corporation
 - b. Generally, a written statement by the officer, on corporate letterhead stationery, to the effect that he/she has authority to legally bind the corporation is sufficient to permit disclosure. If there is a question about the requester's authority to receive the returns or return information, mail the information to the corporate address of record
 - c. For telephone requests, ask sufficient questions to establish the identity and position of the caller
- (2) Any person designated by resolution of the corporate board of directors or other similar governing body.
- (3) Any officer or employee of the corporation, upon submitting a written request which is signed by a principal officer and attested to by the secretary or any other officer.

- (4) To the extent that (1)-(3) above do not apply, any officer or employee who signed the return on behalf of the corporation under forms or regulations prescribed by the Secretary, or signed a corporate income tax return under IRC 6062, and who is still employed by the corporation in the same capacity with the same authority. See IRC 6061 and 26 CFR 301.6061-1. Processing information relating solely to the filing of the return signed by that person may be disclosed as long as that person continues to act on behalf of the corporation in the same capacity (with the same authority) as when he/she signed the corporate return. IRC 6103(k)(6) disclosures of return information may also be made when appropriate, if the IRS personnel need to obtain information from the corporation. See IRM 11.3.21, Investigative Disclosure, for additional information.
- (5) Any bona fide shareholder of record owning one percent or more of the outstanding stock of the corporation, upon submitting documentation which reasonably demonstrates such ownership. Such shareholders may have access to returns and return information for all years. However, they have no access rights when they are no longer shareholders. See IRM 11.3.2.5.1, One Percent Shareholders, for additional information and guidelines about requests from one percent shareholders.
- (6) If a corporation was an electing small business corporation under Subchapter S of Chapter 1, any person who was a shareholder during any part of the period covered by such return during which an S corporation election was in effect. All types of shareholders, regardless of the percentage of shares held, may receive Subchapter S returns and return information. A return or return information cannot be disclosed to a person who was not a shareholder during some part of the year for which the return in question was filed. Nor may a shareholder receive returns or return information for any period during which the election was not in effect.

Note: Not all Schedule K-1s attached to the Subchapter S return (Form 1120S) can be provided in response to a written request for access. Only the Schedule K-1 for the person making the request can be released. Any other schedules or attachments containing other third-party information must be sanitized or withheld per IRC 6103(e)(10). See Exhibit 11.3.2-3, Release of Documents/Schedules related to Forms 1120S pursuant to IRC 6103(e)(10), for more details about what can be released and what needs to be edited or sanitized prior to release. This restriction also applies to any information extracted from Schedule K-1's found in various transcripts or administrative files.

- (7) If the corporation has been dissolved, any person authorized by applicable state law to act for the corporation, or any person whom the IRS finds to have a material interest that will be affected by information contained in the return or return information. Material interest is an important interest and is generally, but not always, financial in nature.

11.3.2.4.4 (09-17-2020) Subsidiary of a Corporation

- (1) To the extent that a subsidiary filed a separate return, the disclosure of the subsidiary's return and return information is governed by the same rules as those set out in IRM 11.3.2.4.3, Corporations.
- (2) If a corporation has filed a consolidated return which includes the return of the subsidiary, the entire return and return information is the return or return information of the subsidiary. Disclosures are governed by the rules set out in IRM 11.3.2.4.3, Corporations.

- (3) Whether or not consolidated returns have been filed, persons authorized to act for the parent corporation may request and receive returns and return information of the subsidiary. A parent corporation is one having over 50% ownership of the subsidiary.

11.3.2.4.5
(09-17-2020)
Government Agencies

- (1) Returns and return information of a federal, state or local government agency may be disclosed to any person legally authorized to act for such agency. Generally, verification that the requester is a government official, such as a director of taxation or personnel, will be sufficient.
- (2) Tribal council members and other officials of federally recognized Indian tribes and Alaskan Native villages are also entitled to receive returns and return information. Revenue Procedure 2008-55 references lists of currently recognized tribal and native village governments. Non-federally recognized tribes or native organizations are treated like any other non-governmental organization.

11.3.2.4.6
(09-17-2020)
Tax Exempt Organizations

- (1) Returns and return information of a tax-exempt organization that are not publicly available under IRC 6104 may be disclosed to any person legally authorized to act for the organization. A requester's right of access is based upon the structure of the organization. If the organization is a corporation, the rules for access to a corporate return or return information must be followed. If the entity is a trust or other type of entity, those rules must be followed. See IRM 11.3.9, Exempt Organizations, for additional information.

11.3.2.4.7
(09-17-2020)
Estates

- (1) The administrator, executor, or trustee of an estate may receive returns and return information of the estate.
- (2) Any heir at law, next of kin, or beneficiary who establishes a material interest which will be affected by the return or return information may also receive returns and return information. A material interest is an important interest and is generally, but not always, financial in nature.

Example: Submission of a copy of a will by a beneficiary who is described in the will as entitled to "x" percent of the decedent's gross estate, together with a statement that the decedent's return is needed to assist the beneficiary in determining whether he/she has received a proper share of the estate, would generally be sufficient to permit disclosure. The merits of an action, such as a lawsuit brought by a beneficiary, will generally, but not always, have no bearing on the material interest determination.

- (3) The requester must furnish satisfactory evidence that he/she is an administrator, executor, trustee, heir at law, or next of kin under applicable state law, or is named as a beneficiary in the decedent's will. Generally, written evidence such as a copy of the will, proof of relationship, or letters testamentary will be furnished to show satisfactory proof of entitlement.
- (4) See IRM 11.3.3.4, Distinction between Disclosure to Designees and the Conference and Practice Requirements, regarding representatives for estates.

11.3.2.4.8
(09-17-2020)
Trusts

- (1) The trustee or trustees, jointly or separately, may receive returns and return information of a trust.

- (2) Any beneficiary of a trust may receive returns and return information of the trust, but only if the beneficiary shows a material interest which will be affected by the tax information. A material interest is an important interest and is generally, but not always, financial in nature.

Note: Releases of Form 1041 trust returns to a beneficiary must comply with the requirements of IRC 6103(e)(10). Generally, all *Form 1041 Schedule K-1*, Beneficiary's Share of Income, Deductions, Credits, etc., cannot be released in response to a request for access to a trust tax return. Provide only a copy of the Form K-1 pertaining to the person making the request to that individual or his/her legal representative. Do not release any other schedule or attachment to the return that contains other third-party identifying information. See Exhibit 11.3.2-1, Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10), for more details about the various forms and schedules and how they must be edited or withheld prior to release. This restriction also applies to any information extracted from those schedules that may be found in various transcripts or administrative files.

- (3) The grantor of a grantor-type trust has a material interest in the trust as long as the grantor is a trustee or beneficiary. The return information of the trust can be disclosed to the grantor in this situation as long as the IRS does not determine that disclosure would seriously impair federal tax administration. If the trust is not a grantor-type trust, then the grantor cannot have access to the trust returns or return information unless the grantor establishes he/she is also a trustee and/or beneficiary to the trust.
- (4) The requester must furnish satisfactory evidence that he/she is a trustee or beneficiary of the trust. A person with a reversionary interest in a trust will be considered a "beneficiary" or "trustee" only if he/she is accorded such status by the law of the state where the trust was established.

Example: If the beneficiary of the trust submits a copy of the trust document together with a statement that the requested information is needed to help him/her determine whether to bring action against the trustees for breach of their fiduciary duty, that information would generally be sufficient to permit disclosure. The merits of an action or a contemplated action will usually not have a bearing on the material interest determination.

- (5) Tax information may be disclosed to a person identified on Form 56, Notice Concerning Fiduciary Relationship, if that person is acting in a fiduciary capacity for the trust, and only if he/she can establish a material interest in the tax information being requested. The filing of Form 56 is not by itself sufficient to substantiate a material interest. Be sure the information presented establishes a valid material interest. Discuss any questions with your Disclosure office.

Note: Because a fiduciary steps in and acts as the taxpayer, a fiduciary is entitled to disclosure of the taxpayer's return information under IRC 6103(e)(1)(F) of the code, unless such disclosure would impair tax administration.

- (6) Trustees often use a bank's trust department to manage or control the assets of a trust. Employees assigned to these departments are acting in a fiduciary capacity. Form 56 must be filed identifying the person who is acting in a

fiduciary relationship. A “person” in this case can be an individually-named employee or all employees in a bank’s trust department, depending on the wording of Form 56.

- (7) If there is doubt that the person seeking tax information is who he or she claims to be, ask for a copy of Form 56 to be sure the person is individually listed or that the Form 56 references the “bank trust department,” and the person is actually a trust department employee.

Note: IRM 3.13.2.19.1, Establishing or Changing Fiduciary Using CC BNCHG, indicates that a processed Form 56 is evidenced by the input of TC 098 on the account along with the trustee’s name and address. This may be re-researched on the IDRS entity module. To the extent that the validity of the Form 56 can be established by using IDRS research, do not ask the requester to provide other verification without good reason.

- (8) If there are indications that the person seeking tax information is not individually named or a trust department employee, then do not disclose any tax information to that person. Alternatively, you could send the information in a sealed envelope to the trust’s address of record or the address of the person/department listed on Form 56, if the requester first establishes a material interest.
- (9) A person seeking tax information can have access to the information of a trust limited to just processing issues if he or she signed the Form 1041, U.S. Income Tax Return for Estates and Trusts, is an employee of the bank’s trust department and is employed in the same capacity he or she held when the return was signed. In order to obtain access to tax information not related to processing issues, the person seeking tax information must show a “material interest” as discussed above.

11.3.2.4.9 (09-17-2020) Incompetents

- (1) If an individual is legally incompetent, a return or return information that would be available to him or her (See IRM 11.3.2.4.1, Individuals, through IRM 11.3.2.4.8, Trusts, or IRM 11.3.2.4.10, Minors), can be disclosed to the committee, trustee or guardian of his or her estate.
- (2) Situations where an individual may be legally incompetent include those where the individual is a minor, or is senile, disabled, insane, or otherwise incapable of fully administering his or her own affairs.
- (3) Generally, we look to appropriate state law for the definition of a guardian, trustee or committee of the estate of an incompetent.
- (4) Court appointed-guardians, trustees, and committees, as well as fiduciaries, administrators and executors, may also have access to returns and return information on behalf of incompetents, if they produce copies of the appropriate documents establishing their rights and authority.
- (5) To the extent necessary, Disclosure personnel must coordinate with Area Counsel to identify pertinent portions of state statutes, common law and federal law to help determine entitlement to returns and return information.
- (6) When handling requests for returns and return information of incompetents, use discretion so as not to impose an undue burden on the requester. If there

is a significant question about the requester's entitlement, IRS employees may offer to mail the return information to the taxpayer's name and address of record.

11.3.2.4.10
(02-07-2022)
Minors

- (1) Returns and return information of a minor may be disclosed to the minor or the minor's legal guardian. See (4) below.

Caution: If the minor is listed as a dependent on a return filed by an identity thief, the return is not the return information of the minor and therefore cannot be disclosed to the minor or the minor's legal guardian.

- (2) Returns and return information of a minor may be disclosed to the signer of the return. Generally, this is a parent of the child, but the child may sign the return. Revenue Ruling 82-206, 1982-2 C.B. 356, advises that if the child cannot prepare and file his/her own tax return, the parent must do so on behalf of the child, using the following language to sign the return: "By (signature) Parent (or guardian) for minor child." The revenue ruling is derived from IRC 6012 and the regulations. 26 CFR 1.6012-1(a)(4) requires the guardian or other person charged with the care of the minor's person or property to make and file the return on behalf of the child if the child did not make and file the return. Inherent in this subsection is the authority to **discuss** the return and resulting tax liability, including any necessary collection activities, with a parent who signed the return (for information on how a minor or minor's guardian can authorize a representative see (5) below). A parent who signed the return can also designate the non-signing parent to receive the return or return information of the child if a consent to disclose is properly submitted pursuant to IRC 6103(c).

Note: With an increase in electronically-submitted tax returns, it may require additional research to determine who has signed the return.

- (3) Returns and return information of a minor may be disclosed to the minor's parents, if the minor's return reflects earned income. Pursuant to IRC 6201(c), parents are liable for their minor child's unpaid taxes to the extent they are based on compensation for the child's services. If the return reflects earned income of the minor, the return may be disclosed to the parent pursuant to IRC 6103(e)(1)(A)(i), and the return information pertaining thereto may be disclosed to the parent pursuant to IRC 6103(e)(7). In situations where IRC 6201(c) applies, information about the minor's return may be disclosed to the parent even if the parent has not signed the return.

Note: If the parent has signed the minor child's return, and if the parents name is displayed in the entity section, the disclosure may be made if an appropriate request is received from the parent, without considering whether IRC 6201(c) applies.

- (4) IRC 6103(e)(2) provides for disclosure to the committee, trustee, or guardian of an incompetent's estate. If, under state law, the parent is the legal custodian of the minor's estate, all issues concerning the minor's tax liability (whether it relates to earned or unearned income) may be discussed with the parent. The IRS must look to state law for guidance concerning the effects of guardianship, custody, and non-custody of the minor on the disclosure of the minor's return and return information. To the extent necessary, Disclosure personnel will coor-

dinate with Area Counsel to identify pertinent portions of state statutes, common law and federal law applicable to determining entitlement to returns and return information.

- (5) See IRM 11.3.3, Disclosure to Designees and Practitioners, for information on how a minor could authorize a parent to access the minor's tax information, or a parent signing a minor's return on the minor's behalf could authorize a representative such as the non-signing parent to access the minor's tax information.

11.3.2.4.11
(09-17-2020)

Deceased Individuals

- (1) The administrator, executor, or trustee of an estate may receive the returns and return information of the deceased individual. Often, an estate is already settled at the time a request for returns and return information is made, and thus an administrator, executor or trustee of the estate will no longer exist. In these circumstances, a person seeking disclosure will often need to consult state law to determine how appointment of an administrator, executor or trustee of the estate may be accomplished.
- (2) Any heir at law, next of kin, beneficiary under the will, or a donee (recipient) of property may receive the returns and return information of a deceased individual. Such person must have a material interest that will be affected by the requested information. A material interest is an important interest and is generally, but not always, financial in nature.
- (3) The requester must furnish satisfactory evidence that he/she is an administrator, executor, trustee, heir at law, next of kin, beneficiary under the decedent's will, or a donee (recipient) of property. Acceptable documentation includes but is not limited to: birth and/or death certificates, letters testamentary, a will, or other court document.

Note: For deceased taxpayers, the person whose name is shown on the second name line on the IDRS Entity screen can be given information if they have furnished satisfactory evidence they are an administrator, executor, trustee, etc. The Form 56, Notice Concerning Fiduciary Relationship, may also be considered when reviewing for satisfactory evidence. See IRM 11.3.2.4.8, Trusts.

- (4) If the requester is an heir at law, next of kin, beneficiary, or donee, he/she must show a material interest which will be affected by the requested information. In some states, however, simply establishing a material interest may not be adequate.

Note: IRS Employees must check with local Area Counsel to determine implications of state law as it pertains to material interest.

11.3.2.4.12
(09-17-2020)

Bankruptcies

- (1) Bankruptcies are governed by Title 11 of the U.S. Code. Information about the types of bankruptcy cases as they relate to the material interest issues discussed below is found in Chapters 7 and 11 of Title 11 (U.S. Code).
- (2) IRC 6103(e)(4) & (5) set forth several interrelated rules that provide the basic legal framework for addressing material interest disclosure issues in a bankruptcy context. Disclosures for tax administration purposes are discussed in IRM 11.3.22, Disclosure to certain Federal Officers and Employees for Tax Administration Purposes under IRC 6103(h).

- (3) The IRS may always disclose the debtor-taxpayer's returns and return information to the debtor-taxpayer, and to any other person with the debtor-taxpayer's written consent. For detailed instructions involving disclosures to a debtor's attorney, see IRM 11.3.2.4.13, Attorney-in-Fact.
- (4) Disclosures cannot be made to the U.S. Trustee in a tax administration matter pursuant to IRC 6103(e). Disclosures may be made to the U.S. Trustee, the trustee, or other creditors in accordance with IRC 6103(h) if the bankruptcy case pertains to tax administration. See IRM 11.3.22, Disclosure to certain Federal Officers and Employees for Tax Administration Purposes under IRC 6103(h). The U.S. Trustee, when acting as "policeman" for the Bankruptcy Court to ensure compliance with the tax laws (particularly, staying current with tax deposits), may receive tax information consistent with IRC 6103(h)(4)(A). The U.S. Trustee's efforts to ensure tax compliance qualify as a tax administration activity under IRC 6103(b)(4)(B). The bankruptcy process incorporating the statutory and judicially imposed requirements relating to tax collection is a federal judicial proceeding pertaining to tax administration within the meaning of IRC 6103(h)(4).
- (5) Disclosure rules distinguish between trustees in Chapter 7 and 11 cases where the debtor is an individual, and other trustees in bankruptcy, e.g., corporate Chapter 11 cases. In individual Chapter 7 or 11 cases, IRC 1398 applies and a return for the estate of the debtor is filed by the trustee (thus creating a separate taxable entity) in addition to the return filed by the debtor. See (3) above regarding disclosure to the debtor-taxpayer.
- (6) In an individual's Chapter 7 or 11 case, any return of the debtor for the taxable year when the case commenced, or any preceding taxable year shall be available to the trustee. A bankruptcy case commences with the filing of a petition in court. The trustee may also obtain return information relating to the returns available to the trustee, if disclosure of the return information would not seriously impair tax administration.
- (7) In an involuntary case, no disclosure of a debtor's return will be made to the trustee until an order for relief has been entered by the court having jurisdiction, unless the court finds that disclosure is appropriate for purposes of determining whether an order for relief must be entered.
- (8) Returns and return information of the bankrupt estate filed by the trustee as described in (4) above are available to the trustee. See IRM 11.3.2.4.7, Estates, for a description of trustee rules. The debtor may also obtain the returns and return information of the bankruptcy estate.
- (9) Different rules apply for disclosure to a trustee (if one has been appointed) in cases other than individual Chapter 7 and 11 cases. These are cases where IRC 1398 does not apply and no separate taxable entity has been created. In such cases, the debtor's return and return information for current and prior years may be disclosed to the trustee. The trustee must furnish satisfactory evidence that he/she is trustee. The trustee in his/her fiduciary capacity, must also establish a material interest which will be affected by the requested information.

Example: A trustee for a corporate taxpayer in a bankruptcy case wants to know the amount of the taxpayer's pending refund in order to propose a distribution among the taxpayer's creditors. In this case, the trustee has a material interest and may obtain the requested information.

- (10) In Chapter 13 bankruptcies, trustees are not entitled to tax information under IRC 6103(e)(4) as they have no responsibility for the debtor's tax returns. For disclosures to be allowed, the bankruptcy would need to be a judicial proceeding pertaining to tax administration (see (4) above), or the debtor must provide a consent for disclosure under IRC 6103(c).
- (11) Bank examiners are not trustees. To receive tax information, they must have a valid IRC 6103(c) consent from the taxpayer or the disclosure must satisfy IRC 6103(h)(4) provisions when the bankruptcy proceeding becomes a tax administration proceeding.
- (12) Additional information pertaining to bankruptcy disclosures, including detailed examples, can be found in Pub 4639, Disclosure & Privacy Law Reference Guide.

11.3.2.4.13
(09-17-2020)
Attorney-in-Fact

- (1) IRC 6103(e)(6) permits any person described in IRC 6103(e)(1) through (5) and (e)(8) and (9) to authorize, in writing, an attorney-in-fact to request and receive such information on the person's behalf.
- (2) An attorney-in-fact is an individual designated by another person pursuant to a written instrument to act on behalf of that person in the performance of any act or acts described in the written instrument. Form 2848, Power of Attorney and Declaration of Representative, is often used as the written instrument authorizing a designated individual to act on behalf of another person. However, other written instruments can be used to provide authority to the designated individual (e.g. durable power of attorney, court order).
- (3) A taxpayer may revoke a power of attorney by granting a new power of attorney to another recognized representative with respect to the same matter or by filing a statement of revocation with those offices of the Internal Revenue Service where the taxpayer has filed the power of attorney. A statement of revocation must:
 - Indicate that the authority of the first power of attorney is revoked
 - Be signed by the taxpayer
 - List the name and address of each recognized representative whose authority is revoked (or a copy of the power of attorney to be revoked must be attached)

Note: See the instructions for Form 2848, for additional information on revocation using that form.

- (4) The written authorization from the person having a material interest under IRC 6103(e)(1) through (5), (8) or (9) must comply with the requirements for disclosure to designees set forth elsewhere in this section.
- (5) In a bankruptcy proceeding involving the tax liabilities of a debtor-taxpayer, the IRS may disclose to the debtor-taxpayer's attorney of record the debtor-taxpayer's return information relevant to the resolution of those tax matters affected by the proceeding. The requirement under IRC 6103(e)(6) that the Attorney-in-fact be "duly authorized in writing ... to inspect the return or receive the information" is considered to be met by the attorney's entry of an appearance in the bankruptcy proceeding by signing the bankruptcy petition. This action qualifies the debtor-taxpayer's attorney of record to act on the debtor's behalf with respect to taxes subsumed by the bankruptcy proceeding, thus

entitling the attorney, under IRC 6103(e)(6) to receive the debtor-taxpayer's return information that is relevant to the resolution of tax issues in the bankruptcy proceeding prior to the filing of a proof of claim or other formal action by the IRS in the proceeding.

Note: If the firm of the attorney who made the "entry of appearance," substitutes another attorney to represent the debtor in court actions, disclosures to such attorney must only be made if that attorney has made a written entry of appearance or has a valid POA or Tax Information Authorization from the debtor. Once the IRS has filed a proof of claim or other formal action bringing the matter into a tax administration proceeding, the IRS may make disclosures consistent with IRC 6103(h)(4).

- (6) An attorney-in-fact will be able to inspect or receive all returns and return information of the taxpayer contained in the POA on file, as well as certain other returns and return information of the taxpayer directly related to the matters listed in the POA, e.g., the returns in which losses were carried forward to a year listed in the POA. However, the attorney-in-fact must have express authorization to inspect or receive returns and return information of another taxpayer or entity, even if the taxpayer him or herself would be entitled to inspect or receive the returns or return information under IRC 6103(e).

Example: If a partner in a partnership executes a POA for his 2015 Form 1040, U.S. Individual Income Tax Return, the attorney will be able to inspect the taxpayer's 2015 Form 1040 as well as any information returns of that taxpayer directly related to the 2015 Form 1040, including the taxpayer's *Form 1099*, *Form W-2*, *Wage and Tax Statement*, or *K-1*. The Attorney-in-fact will need specific authorization, however, to view or receive the partnership returns, even though the taxpayer is generally entitled to view these returns under IRC 6103(e)(1)(C). This would be accomplished by listing the specific partnership and *Form 1065* on the POA. See Treasury Regulation 301.6223(c)-1(e)(2) and (3). Under the facts and circumstances of any particular case, the attorney-in-fact may also have access to third party returns and return information pursuant to IRC 6103(h)(4).

- (7) An attorney ad litem normally does not have the power to act for a taxpayer (e.g., the person he/she is representing) in such a way that he/she can access or authorize access to tax information of the person he/she represents. However, state law is controlling in such circumstances.

Example: If state law deems that the attorney ad litem represents a legally incompetent taxpayer and considers the attorney to be the guardian or conservator, IRC 6103(e)(2) would apply. Of course, in such a situation the attorney would have to submit proof of appointment. See IRM 11.3.2.4.9, *Incompetents*, for more information.

- (8) An individual who is not a Circular 230 practitioner may represent a member of his/her immediate family. The family member representing the taxpayer must be a spouse, parent, child, brother, sister, grandparent, grandchild, stepparent, stepchild, stepbrother, or stepsister. Certain other individuals may also engage in limited practice based on a relationship to a taxpayer other than as an immediate family member. For more information, see *Circular 230*, 10.7(c)

("Limited practice") and (d) ("Special Appearances") and *Publication 947*, Practice Before the IRS and Power of Attorney.

- (9) Officials authorized in accordance with Delegation Order 11-2 (Rev. 5 (see IRM 1.2.2.12.2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Records), must withhold return information requested by an attorney in fact to the extent disclosure would seriously impair federal tax administration.

11.3.2.4.14
(02-07-2022)
Trust Fund Recovery Penalties

- (1) IRC 6103(e)(9) provides for certain disclosures to persons who have been **assessed** the trust fund recovery penalty (TFRP) pursuant to IRC 6672. IRC 6103(e)(9) allows a responsible person to obtain certain limited information about other persons **assessed** the penalty for the same underlying tax.
- (2) Disclosures pursuant to IRC 6103(e)(9) may be made only upon receipt of a written request. The request must be signed by a person actually assessed the TFRP or his/her duly authorized attorney-in-fact.

Note: Be careful when processing IRC 6103(e)(9) requests as they involve tax information pertaining to individuals other than the requester. While the attorney-in-fact provisions of IRC 6103(e)(6) apply, the provisions of IRC 6103(c) do not, as another party's tax information is involved.

- (3) Any employee delegated the authority to make disclosures pursuant to IRC 6103(e) by Delegation Order 11-2 (Rev. 5) (found in IRM 1.2.2.12.2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Records), may make disclosures pursuant to IRC 6103(e)(9).
- (4) Disclosures made pursuant to IRC 6103(e)(9) shall also be made in written form upon receipt of a proper written request from a person who has been assessed the penalty or their duly authorized attorney-in-fact. The disclosure will be limited to the specific tax period associated with the requester's TFRP and must include:
- Names of the other individuals assessed the same penalty
 - Amount collected from each individual assessed the penalty
 - Current collection status (e.g., notice, TDA, installment agreement, suspended), and
 - If suspended, the reason (e.g., unable to locate, hardship)

Note: When releasing transcripts in response to IRC 6103(e)(7) or IRC 6103(e)(9) requests involving TFRPs, take care to restrict the information disclosed on other assessed persons to that in (1) through (5), above. TXMOD prints currently include the Taxpayer Identification Number (TIN) for other persons assessed. Disclosure of the TINs of other assessed persons is unauthorized so transcripts must be redacted.

- (5) Information which will not be disclosed includes:
- The location or telephone number of other responsible persons
 - Any employment, income, or asset information about other responsible persons
 - Information about any person not assessed the penalty, or
 - The income level at which a currently not collectible account will be reactivated

- (6) Instructions for Collection personnel are found in IRM 5.1.22.5, Disclosure of Trust Fund Recovery Penalty Payment Information. They provide that if the case is not assigned to a Revenue Officer, Collection Advisory will obtain the information and send it to the taxpayer. Appeals also has procedures in IRM 8.25.1, Trust Fund Recovery Penalty (TFRP) Overview and Authority. If a requester insists on receiving information about another responsible person which is prohibited as outlined above, he/she must be advised to either file a FOIA request in order to receive the associated appeal rights or contact the appropriate Disclosure office for guidance.
- (7) The Taxpayer Bill of Rights 2 provides the IRS with authority to establish procedures controlling the frequency with which any requester can make requests pursuant to IRC 6103(e)(9). Until such procedures are developed by SB/SE at a national level, the IRS personnel must follow locally developed procedures.
- (8) See IRM 11.3.40, Disclosures Involving Trust Fund Recovery Penalty Assessments, for additional disclosure guidance when TFRPs are involved.

11.3.2.4.15
(09-17-2020)
Receivers

- (1) A receiver is a person appointed by a court to take into his/her custody, control and management of the property or funds of another, pending judicial action concerning such property or funds. While receiverships most commonly arise in bankruptcy or insolvency situations, this is not always the case, and various state and federal laws authorize the appointment of receivers in different circumstances.
- (2) If substantially all of the property of a person with respect to whom a return is filed is in the hands of a receiver, current and prior years' returns and return information of that person may be disclosed to the receiver. The receiver, in his/her fiduciary capacity, must have a material interest which will be affected by the requested information. A material interest is an important interest and is generally, but not always, financial in nature.
- (3) A receiver must furnish satisfactory evidence that he/she is the appointed receiver who holds substantially all of the property of the person whose assets are in receivership.

11.3.2.4.16
(09-17-2020)
**Limited Liability
Companies (LLC)**

- (1) Limited Liability Companies or LLCs are not recognized as a type of entity for federal income tax purposes but are created by state statute. Depending on elections made by the LLC or the number of members, IRS will treat an LLC either as an association taxed as a corporation, partnership, or as part of the owner's individual tax return (a "disregarded entity"). In general, an LLC is given the following classifications:
 - a. The default classification for an LLC with two or more members is a partnership.
 - b. A single-member disregarded entity owned by an individual is categorized as a sole proprietorship. A single-member disregarded entity owned by an entity is categorized as a branch or division of that entity.
 - c. A multi-member LLC can elect to be classified as an association taxed as a corporation or accept the default classification of partnership.
 - d. A single-member LLC can elect to be classified as a corporation or accept the default classification of "disregarded entity."
- (2) Tax information must be disclosed in conformance with the federal tax treatment of the LLC. For example, if the LLC is taxed as a corporation, then

the disclosure rules for corporations must be followed. If the LLC is considered a “disregarded entity” then the business operation is reported on the income tax return of the single member which may be Form 1040, U. S. Individual Income Tax Return, Form 1065, U.S. Return of Partnership Income or Form 1120, U.S. Corporation Income Tax Return.

- (3) In August 2007, regulations were issued requiring any LLC classified as a disregarded entity to be treated as the taxpayer for certain excise and employment taxes. A single-member LLC that is classified as a disregarded entity for income tax purposes is treated as a separate entity for purposes of employment tax (for wages paid on or after 1/1/2009) and certain excises taxes (for liabilities imposed and actions first required or permitted in periods beginning on or after 1/1/2008). Thus, be aware that the parties who may be entitled to tax information about an LLC may differ, depending on the type of tax and tax period(s) involved. See IRM 5.1.21, Collecting from Limited Liability Companies, or Pub 3402, Taxation of Limited Liability Companies, for additional information.
- (4) Revenue Procedure 2002-69 addresses classification of an entity that is solely owned by a husband and wife as community property under state law. If there is a qualified entity owned by a husband and wife and they treat the entity as a:
 - a. Disregarded entity for federal tax purposes, then the IRS will accept that the entity is disregarded for federal tax purposes;
 - b. Partnership for federal tax purposes, then the IRS will accept that the entity is a partnership for federal tax purposes.

Note: Revenue Procedure 2002-69 addresses the issue of classification for an entity that is solely owned by a husband and wife as community property under laws of a state, a foreign country or possession of the United States.

11.3.2.4.17
(08-29-2008)

Sole Proprietorships

- (1) Income, expenses and net taxable income of a sole proprietorship are reported on Schedule C of Form 1040.
- (2) Access to the individual income tax return of a sole proprietor is governed by the same rules found in IRC 6103(e)(1) relating to individuals. See IRM 11.3.2.4.1, Individuals.
- (3) Sole proprietorships having employees are required to file employment tax returns such as Form 940, Employer’s Annual Federal Unemployment (FUTA) Tax Return, and Form 941, Employer’s Quarterly Federal Tax Return.
- (4) Access to employment tax returns and tax return information related to a sole proprietorship is restricted to the person obligated to file the return and pay the tax. The spouse or employee of a sole proprietor may not have access to tax returns or tax return information related to Business Master File (BMF) returns of the sole proprietorship because he/she is not obligated to pay the tax on the return.

Note: This denial of access applies even if the spouse or employee signed the BMF tax return in error.

- (5) A sole proprietor may designate another person, such as his/her spouse or an employee of the business, to receive the information using either a written consent or verbal consent, pursuant to IRC 6103(c), Profit or Loss From Business (Sole Proprietorship). Verbal consents can only be used if disclosure relates to a tax matter.

11.3.2.4.18
(01-26-2017)

**Unauthorized Disclosure
Investigations**

- (1) If a taxpayer provides information asserting that they are or may be the victim of an unauthorized disclosure or unauthorized access of their tax returns or return information, IRC 6103(e)(11) allows for the disclosure of specific limited information about the status of an investigation. This section applies to disclosures made on or after December 18, 2015.
- (2) Only unauthorized disclosure or access under IRC 7213, IRC 7213A, or IRC 7214 are covered by this material interest provision.
- (3) The Treasury Inspector General for Tax Administration (TIGTA) is responsible for responding to any IRC 6103(e)(11) inquiries. If any IRS employee receives a request for the status of an unauthorized disclosure investigation, they must refer the requester to TIGTA.
- (4) The information that TIGTA may disclose is:
 - a. whether an investigation was initiated based on the information that person submitted and whether the investigation remains open or is closed,
 - b. whether the investigation substantiated the information provided alleging a violation, and
 - c. whether any action has been taken with respect to any individual, including whether a referral has been made for prosecution of that individual.

11.3.2.5
(09-17-2020)

**Other Disclosure
Authorities**

- (1) In docketed Tax Court cases, suits for refund, and bankruptcy cases that are judicial tax proceedings, no power of attorney is required from a counsel of record. An attorney becomes the attorney of record by filing a petition or complaint or entering an appearance in the case. Specific instructions for disclosure of returns and return information to an attorney-in-fact are contained in IRM 11.3.2.4.13, Attorney- In-Fact.
- (2) Specific instructions for disclosure of returns and return information to designees and practitioners are contained in, IRM 11.3.3 Disclosure to Designees and Practitioners.
- (3) Specific instructions for responding to Congressional inquiries are found in IRM 11.3.4, Congressional Inquiries.

11.3.2.5.1
(09-17-2020)

**One Percent
Shareholders**

- (1) Pursuant to IRC 6103(e)(1)(D)(iii), any bona fide shareholder of record owning one percent or more of the outstanding stock of a corporation may make a written request to access the returns and return information of that corporation. The requester must be:
 - a. A shareholder of record on the books of the corporation whose information is being requested
 - b. A bona fide shareholder, and
 - c. A beneficial owner of one percent or more of the corporation's outstanding stock

- (2) A request submitted under IRC 6103(e)(1)(D)(iii) must be sent to the IRS Territory having jurisdiction over the corporation whose return(s) and return information are sought.
- (3) The request must be in writing. At a minimum, it must set forth the following:
 - a. Name and address of the requester
 - b. Name and address of the corporation whose return(s) and return information the requester wants to access
 - c. Type of tax and the taxable period(s) covered
 - d. Amount of the corporation's outstanding capital stock
 - e. Number of shares owned by the shareholder and the date or dates when the shareholder acquired them
 - f. Statement indicating whether the shareholder has the beneficial as well as the record title to such shares, and
 - g. Statement that the shareholder did not acquire the shares for the purpose of obtaining the right to inspect the returns of the corporation
- (4) The written request must be accompanied by evidence establishing that the requester is a bona fide shareholder of record of the required amount of stock of the corporation. Corporate stock certificates displaying the corporate seal and a printout from a state regulatory body such as the Secretary of State's Office or the Corporation Commission, detailing the total outstanding shares of stock currently in existence may be used to verify the percentage of ownership.

Note: If any doubt exists whether the requester meets the 1% threshold, it is permissible to contact the corporation whose information is at issue to determine if they agree that the requester owns at least 1% of its outstanding stock. The requester must be advised and given an opportunity to withdraw their request if the corporation will be contacted.

- (5) All facts and circumstances must be obtained and evaluated when determining if a shareholder is a bona fide owner of stock. While the IRC does not currently define "bona fide," regulations preceding present day IRC 6103(e)(1)(D)(iii) indicated that a shareholder is not considered bona fide if the shares were acquired for the purpose of obtaining the right to inspect the return(s) of the corporation.
- (6) The requirement that a shareholder be bona fide has a direct correlation to the states' statutory requirements that a shareholder seeking to inspect the books and records of the corporation have a proper purpose to do so. Generally, the "proper purpose" requirement means the purpose for inspection must reasonably relate to the requester's interests as a shareholder but must not be adverse to the interests of the corporation whose information will be accessed. Proper purpose does include the intention to purchase shares in the corporation or a situation where the shareholder is a competitor seeking to take over the corporation. The fact that the shareholder is a competitor, even in a hostile takeover situation, does not defeat the shareholder's statutory right of inspection. The requester must still meet all other requirements shown above when it is determined (or known) that the requester is a competitor of the corporation.
- (7) When determining if a shareholder is a beneficial owner of stock, consider whether the shareholder is entitled to receive dividends on the stock, whether he or she has a right to vote as a result of ownership, whether he or she possesses the authority to sell the stock, and/or is liable for tax consequences

connected to the stock. These examples are not all inclusive. Specific facts and circumstances must be evaluated for each case.

- (8) When processing a request, also consider the provisions of IRC 6103(e)(7) concerning the withholding of return information if release would seriously impair federal tax administration.
- (9) When providing returns and return information to a one percent shareholder, the shareholder must be advised in writing of the provision in IRC 6103(a)(3) concerning the nondisclosure of information and the implications and liabilities of IRC 7213(a)(5) and IRC 7431(a)(2). The provisions of IRC 6103(e)(6) regarding attorneys-in-fact do not apply to one percent shareholders. The provisions of IRC 6103 prevent a one percent shareholder from redisclosing the information to anyone. If photocopies of information are provided, Notice 129, Inspection or Disclosure Limitations, must be affixed to the first page of each return to meet this requirement.

11.3.2.5.2
(09-17-2020)
Preparers

- (1) Generally, return preparers are not entitled to receive returns or return information without written authorization from the taxpayer conforming to the requirements of IRC 6103(c) and 26 CFR 301.6103(c)-1, or pursuant to a power of attorney in conformance with Conference and Practice requirements.
- (2) The fact that a taxpayer has employed a tax return preparer, who is obviously aware of the information provided on the face of the return prepared, is not evidence of the taxpayer's intent that the preparer later has access to the return. In some instances, the return submitted to the IRS may vary from the one approved by the taxpayer. See IRM 11.3.3, Disclosure to Designees and Practitioners, for information pertaining to disclosures to designees.
- (3) It is the IRS's responsibility to ensure that any penalties assessed against preparers, as required by IRC 6694 and IRC 6695, are assessed against the appropriate preparer. Where the preparer is under examination or investigation for his/her preparation of a return, an examiner may need to disclose the return to its preparer. When the preparer signed the declaration of verification on the return (pursuant to IRC 6065), the IRS can ascertain the validity and reliability of that declaration by permitting the preparer to inspect the tax returns which bears his/her name as preparer. If not signed, the preparer may inspect the returns that the taxpayer alleges were prepared by the preparer.
- (4) When the taxpayer is under examination or investigation and a preparer has not signed the declaration, the IRS can permit an alleged preparer of the return to inspect the document to verify a taxpayer's statement that another person completed his/her return as filed.
- (5) If a preparer is under examination or investigation with respect to his/her preparation of the return (notwithstanding lack of status as a "tax return preparer" within the meaning of IRC 7701(a)(36) and 26 CFR 301.7701-15), an examiner may properly disclose the return to its preparer and to question the preparer regarding its preparation when the examiner is administering internal revenue laws.
- (6) In both (3) and (4) above, disclose only those portions of the return that are necessary to establish preparation.

11.3.2.5.3
(09-17-2020)**Two or More Parties**

- (1) Information returns, such as *Form W-2*, Wage and Tax Statement, and *Form 1099* series, are required to be filed by one taxpayer (payor) such as a business entity (Corporation, Sub-S Corporation, Partnership or Sole Proprietorship) who must also provide a copy to the person who earned the income (payee). These information returns must also be required to be submitted by the person who earned the income on their income tax return. In those instances, the information return itself and any data extracted from the information return is considered the return information of both the payor and the payee.
- (2) Transmittal documents such as *Form 1096*, Annual Summary and Transmittal of U.S. Information Returns and *Form W-3*, Transmittal of Wage and Tax Statements, are the information returns of the submitter only. So only those with a right to tax information of the business entity can obtain either the transmittal itself or any return information extracted from the transmittal document.
- (3) Individuals seeking access to their own *Form W-2* information found in the Information Return Master File are allowed to receive that information to the extent they can establish their right to the information. See IRM 11.3.2.4.1, Individuals.
- (4) Those who are allowed access to returns and return information for a business entity per IRC 6103(e)(1)(C), (Corporations, Sub-S Corporations, or 1% shareholders of C-Corporations), or per IRC 6103(e)(1)(D), (Partnerships), can request and receive *Form W-2* information on other employees of the business in limited circumstances.
- (5) Due to the dual nature of the information in the *Form W-2*, before release of any information about other employees of an entity to those seeking access under IRC 6103(e)(1)(C) or (e)(1)(D), we must consider the potential impact on a person's willingness to voluntarily comply with our tax system if all employees' wage information (such as the SSN, address and amount of income earned) is routinely shared with those with standing in a business entity.
- (6) In order to adequately protect the personal information of employees of a business entity found in Information Returns, the following actions must be taken:
 - a. Release only the entire *Form W-2* or *Form 1099* information of the business entity to the person making the request on behalf of the entity, presuming that wages or other income were earned by the person making the request. In effect, you give the individual access to the *Form W-2* related to themselves.
 - b. Do not release *Form W-2* or *Form 1099* information of other employees (considered third-party information) unless the information released relates to the resolution of a tax issue and conforms with the requirements found in IRC 6103(h)(4), (see IRM 11.3.22, Disclosure to certain Federal Officers and Employees for Tax Administration Purposes under IRC 6103(h), for additional information). To the extent the IRS is holding or has held the requesting individual with the business entity liable for any tax, penalty or fee and *Form W-2* information about other employees of the business entity is related to the adjustment or determination of liability, that information can be provided to the requester because they would have a right to know how the IRS determined the liability.

Example: In an open audit, collection or other tax-related investigation, IRS employees can release third-party information to the extent necessary to resolve tax issues. If the release of third-party *Form W-2* or *Form 1099* information is necessary to support the resolution of a tax issue, that information can be released. That may or may not include all elements of information present and those items of information (address and SSN) not considered necessary to release, must be withheld.

Example: The IRS proposed a penalty for failure to file *Form W-2* and a person responsible for payment of the liability is seeking information on how it was determined, tax information used in making that determination, to the extent it implicates third-party data or is necessary to disclose to explain the adjustment, can be provided pursuant to IRC 6103(e) to the person seeking the information.

- c. Employee information found in *Form W-2*, although legally available to taxpayers who can access business information because of their standing with a business entity, can, if released improperly lead to the potential of identity theft and may inadvertently negatively impact on voluntary compliance. The IRS can make a release of third-party information as necessary, but even if allowed, consideration for the removal of the SSN, address or other information that is not necessary to resolve the issue or explain an adjustment should be done.

11.3.2.6
(02-07-2022)

**Methods for
Communication of
Confidential Information**

- (1) IRS employees must confirm an individual has legal access under IRC 6103 and must authenticate that individual's identity before providing any federal tax information.
- (2) All FTI transmitted from one location to another (either externally or internally) must be properly safeguarded and transmitted through secure means following all IRS protocols. IRS employees must also follow their specific Business Unit guidance regarding disclosure authentication and transmission requirements.
- (3) Disclosure, privacy and security rules must be followed when transmitting federal tax information to a taxpayer or their authorized designee. The Disclosure Office has no jurisdiction over the rules applicable to physical and computer security. Disclosure does work closely with other functions to communicate Servicewide transmission standards. Related resources regarding privacy and security rules include:
 - Cell Phones and Cordless Devices: - See IRM 10.8.1, Information Technology (IT) Security.
 - Electronic mail (Email): - See IRM 1.10.3, Standards for Using Email and IRM 10.5.1.6.8, Privacy Policy, Email and Other Electronic Communications.
 - Facsimile (FAX), Electronic Facsimile (E-FAX) and IRS Internal Enterprise Electronic Facsimile (EEFAX) - See IRM 10.8.1, Information Technology (IT) Security and IRM 10.5.1.6.9.4, Privacy Policy, Faxing.
 - Mail and Shipping: - See IRM 10.5.1.6.9.2, Privacy Policy, Mail through USPS, and IRM 10.5.1.6.9.3, Privacy Policy, Shipping through Private Delivery Carrier.

This Page Intentionally Left Blank

Exhibit 11.3.2-1 (08-29-2008)**Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 1041	U.S. Income Tax Return for Estates and Trusts	Y	N Note: Page 3, Other Information, Question 5 - If this is answered "yes" there is to be an attachment that will include identity information from the seller financing the sale of property to the entity. Redact any name, address and tax identification number of the person listed on the required attachment
<i>Schedule K-1</i>	Beneficiary's Share of Income, Deductions Credits, etc.	N	Withhold all K-1s except for the K-1 for the person requesting the return
<i>Schedule C</i>	Profit or Loss From Business	Y	N
<i>Schedule C-EZ</i>	Net Profit from Business	Y	N
<i>Schedule D</i>	Capital Gains and Losses	Y	N
<i>Schedule E</i>	Supplemental Income and Loss	Y	N
<i>Schedule F</i>	Profit or Loss from Farming	Y	N
<i>Schedule H</i>	Household Employment Taxes	Y	N

Exhibit 11.3.2-1 (Cont. 1) (08-29-2008)**Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 1041-T	Allocation of Estimated Tax Payments to Beneficiaries (Under 643(g))	N	Redact section 2 columns a and b for all but the person requesting the return. (The form contains names and addresses of all beneficiaries, which need to be redacted. The amount of the estimated tax payment and % allocated need not be redacted)
Form 1116	Foreign Tax Credit	Y	N
Form 3468	Investment Credit	Y	N
Form 3800	General Business Credit	Y	N
Form 4136	Credit for Federal Tax Paid on Fuels	Y	N
Form 4255	Recapture of Investment Credit	Y	N
Form 4684	Casualties and Thefts	Y	N
Form 4797	Sales of Business Property	Y	N
Form 4952	Investment Interest Expense Deduction	Y	N
Form 5884	Work Opportunity Credit	Y	N
Form 6251	Alternative Minimum Tax - Individuals	Y	N
Form 6252	Installment Sale Income	N	Redact Part III line item 27 to remove the name, address and TIN listed
Form 6478	Biofuel Producer Credit	Y	N
Form 6781	Gains and Losses from 1256 Contracts and Straddles	Y	N

Exhibit 11.3.2-1 (Cont. 2) (08-29-2008)**Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 8283	Noncash Charitable Contribution	N	Page one: Redact Part I. Redact Part II item c that identifies the charitable organization the donation was made to. Redact Part II item e if there is a name listed. Page two: Redact Parts III and IV of the form for the signature, name, address and EIN of the appraiser and donee accepting the gift.
Form 8582	Passive Activity Loss Limitations	Y	N
Form 8582-CR	Passive Activity Credit Limitations	Y	N
Form 8586	Low Income Housing Credit	Y	N
Form 8609-A	Annual Statement for Low Income Housing Credit	Y	N
Form 8611	Recapture of Low-Income Housing Credit	N	Redact the issuer's name in item F-(1)
Form 8693	Low Income Housing Credit Disposition Bond	N	Redact Part I, Section 7a the name and address are that of the person requesting the return. Redact Part II except the date for all but the person requesting the return Part III, redact the signature and name for all but the person requesting the return
Form 8697	Interest Computation under the Look-Back Method for Completed Long-Term Contracts	N	Redact item C for the name and EIN of the named entity

Exhibit 11.3.2-1 (Cont. 3) (08-29-2008)**Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 8801	Credit for Prior Year Minimum Tax - Individuals, Estates and Trusts	Y	N
Form 8824	Like-Kind Exchanges	Y	N
Form 8834	Qualified Electric Vehicle Credit	Y	N
Form 8845	Indian Employment Credit	Y	N
Form 8860	Qualified Zone Academy Bond Credit	N	Redact Part I, line 1a to remove the Bond issuer's name, city or town and state
Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method	N	Redact the entity name and EIN on line C
Form 8873	Extraterritorial Income Exclusion	Y	N
Form 8882	Credit for Employer-Provided Childcare Facilities and Services	Y	N
Form 8886	Reportable Transaction Disclosure Statement	N	Redact line 5 parts a and d Redact lines 6a and 6b to remove identity information
Form 8909	Energy Efficient Appliance Credit	Y	N
Form 8910	Alternative Motor Vehicle Credit	Y	N
Form 8911	Alternative Fuel Vehicle Refueling Property Credit	Y	N
Form 8912	Credit to Holders of Tax Credit Bonds	N	Redact the name and address of the bond issuer on each section.

Exhibit 11.3.2-2 (02-07-2022)**Release of Documents/Schedules related to Forms 1065 pursuant to IRC 6103(e)(10)**

Note: TEFRA Partnerships are not subject to IRC 6103(e)(10) limitations. See also IRM 11.3.2.4.2(3), Partnerships.

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 1065	U.S. Return of Partnership income	Y	N Note: Line 4 - Statement of ordinary income or loss from other partnerships, estates and trusts Redact any identifying information such as name, EIN and address if this statement is attached
Form 1065, Page 2 Schedule B-Question 3	U.S. Return of Partnership Income	Y	If question 3 is answered "yes" there is to be an attachment that includes other partnership names and EINs that are to be withheld in full
<i>Schedule K-1</i>	Partner's Shares of Income, Deductions, Credits, etc.	N	Withhold all K-1s except for the K-1 for the person making the request
<i>Schedule M-3</i>	Net Income (Loss) Reconciliation for Certain Partnership	N	Redact the Name, EIN and percentage owned for any information in item D of the form
<i>Schedule C</i>	Additional Information for Schedule M-3 Filers	N	Redact the name and EIN of any entities listed
<i>Schedule F</i>	Profit or Loss from Farming	Y	N
Form 4797	Sales of Business Property	Y	N
Form 4562	Depreciation and Amortization (Including Information on Listed Property)	Y	N

Exhibit 11.3.2-2 (Cont. 1) (02-07-2022)**Release of Documents/Schedules related to Forms 1065 pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 3468	Investment Credit	Y	N
Form 4684	Casualties and Thefts	Y	N
Form 5884	Work Opportunity Credit	Y	N
Form 5884-A	Credits for Affected Mid-western Disaster Area Employers	Y	N
Form 6252	Installment Sale Income	N	Redact Part III, line item 27 to remove the name, address and TIN listed
Form 6478	Biofuel Producer Credit	Y	N
Form 6765	Credit for Increasing Research Activities	Y	N
Form 6781	Gains and Losses from 1256 Contracts and Straddles	Y	N
Form 8283	Noncash Charitable Contribution	N	Page one: Redact Part I. Redact Part II item c that identifies the charitable organization the donation was made to. Redact Part II item e if there is a name listed. Page two: Redact Parts III and IV of the form for the identifying name, address and EIN of the appraiser and donee acknowledging the gift
Form 8308	Report of a Sale or Exchange of Certain Partnership Interests	N	Part I, redact the name, address and TIN of all but the person making the request for the return. Part II, redact the name, address and TIN of all but the person making the request for the return
Form 8586	Low-Income Housing Credit	Y	N

Exhibit 11.3.2-2 (Cont. 2) (02-07-2022)**Release of Documents/Schedules related to Forms 1065 pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 8609-A	Annual Statement for Low-Income Housing Credit	Y	N
Form 8611	Recapture of Low-Income Housing Credit	N	Redact the issuer's name in item F-(1)
Form 8693	Low-Income Housing Credit Disposition Bond	N	Redact Part I, section 7a the name and address listed for all but the person requesting the return Redact Part II except the date for all but the person requesting the return Part III, redact the signature and name of all but the individual requesting the return
Form 8697	Interest Computation under the Look-Back Method for Completed Long-Term Contracts	N	Redact item C for the name and EIN of the named entity
Form 8824	Like-Kind Exchanges	Y	N
Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation	N	Redact line 20b to not disclose the name or EIN of other related entities, (line 20b contains name and EIN for a person other than the entity making the return.)
Form 8826	Disabled Access Credit	Y	N
Form 8832	Entity Classification Election	N	Redact any information on lines 4a and b except if that is the name and TIN of a person requesting the return. Redact the name and EIN listed on lines 5a and b

Exhibit 11.3.2-2 (Cont. 3) (02-07-2022)**Release of Documents/Schedules related to Forms 1065 pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 8835	Renewal Electricity, Refined Coal, and Indian Coal Production Credit	Y	N
Form 8844	Empowerment Zone Employment Credit	Y	N
Form 8845	Indian Employment Credit	Y	N
Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	Y	N
Form 8847	Credit for Contributions to Selected Community Development Corporations	Y	N
Form 8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)	N	Withhold all attached Forms 8858 except for the one related to the person requesting the return
Form 8861	Welfare-to-Work Credit	Y	N
Form 8864	Biodiesel and Renewable Diesel Fuels Credit	Y	N
Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships	N	Withhold all attached Forms 8865 except for the one related to the person requesting the return
Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method	N	Redact the entity name and EIN on line C
Form 8873	Extraterritorial Income Exclusion	Y	N
Form 8874	New Markets Credit	N	Redact columns a and b from part 1 of the form

Exhibit 11.3.2-2 (Cont. 4) (02-07-2022)**Release of Documents/Schedules related to Forms 1065 pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 8881	Credit for Small Employer Pension Plan Startup Costs	Y	N
Form 8882	Credit for Employer-Provided Childcare Facilities and Services	Y	N
Form 8886	Reportable Transaction Disclosure Statement	N	Redact line 5 parts a and d Redact lines 6a and 6b to remove identity information
Form 8893	Election of Partnership Level Tax Treatment	Y	N
Form 8896	Low Sulfur Diesel Fuel Production Credit	Y	N
Form 8900	Qualified Railroad Track Maintenance Credit	Y	N
Form 8906	Distilled Spirits Credit	Y	N
Form 8907	Nonconventional Source Fuel Credit	Y	N
Form 8908	Energy Efficient Home Credit	Y	N
Form 8909	Energy Efficient Appliance Credit	Y	N
Form 8910	Alternative Motor Vehicle Credit	Y	N
Form 8911	Alternative Fuel Vehicle Refueling Property Credit	Y	N
Form 8912	Credit to Holders of Tax Credit Bonds	N	Redact the name and address of the bond issuer
Form 8916-A	Supplemental Attachment to Schedule M-3	N	Redact the name and EIN of any entity other than the entity filing the return
Form 8923	Mine Rescue Team Training Credit	Y	N

Exhibit 11.3.2-3 (02-07-2022)**Release of Documents/Schedules related to Forms 1120S pursuant to IRC 6103(e)(10)**

IRM 11.3.2.4.2

Note: TEFRA Partnerships are not subject to IRC 6103(e)(10) limitations. See also (3), Partnerships.

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 1120-S	U.S. Income Tax Return For an S Corporation	Y	N
<i>Schedule K-1</i>	Shareholder's Share of Income, Deductions, Credits, etc	N	Withhold all K-1s except for the K-1 for the person requesting the return or his/her legal representative
<i>Schedule M-3</i>	Net Income (Loss) Reconciliation for S Corporations with Total Assets of \$10 Million or More	N	To the extent there are other entity names, addresses or EINs included in any attached statement to Schedule M-3, redact those
Form 970	Application to use LIFO Inventory Method	N	Redact any name of applicant and TIN Do not redact the name and EIN of the filer
Form 2220	Underpayment of Estimated Tax by Corporations	Y	N

Exhibit 11.3.2-3 (Cont. 1) (02-07-2022)**Release of Documents/Schedules related to Forms 1120S pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 2553	Election by a Small Business Corporation	N	Redact the name of the individual listed unless the request is from that person. Page two: Redact Part I column J for all but the person making the request. Redact Part I column K for the signature of all but the person making the request. Redact Part I, column M for all but the person making the request. The above applies to all attachments for Part I. Page four: Part III, redact the name, address, TIN and signature of the individual unless the request is from the named person in Part III.
Form 3468	Investment Credit	Y	N
Form 4136	Credit for Federal Tax Paid on Fuels	Y (although there are Registration numbers on the schedule, these are the return information of the entity itself making them disclosable to those who have a right to the return pursuant to IRC 6103(e)(1))	N
Form 4562	Depreciation and Amortization (Including Information on Listed Property)	Y	N
Form 4684	Casualties and Thefts	Y	N
Form 4797	Sales of Business Property	Y	N
Form 5884	Work Opportunity Credit	Y	N

Exhibit 11.3.2-3 (Cont. 2) (02-07-2022)**Release of Documents/Schedules related to Forms 1120S pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 5884-A	Employee Retention Credit	Y	N
Form 6252	Installment Sale Income	N	Redact Part III line item 27 to remove the name, address and TIN listed
Form 6478	Biofuel Producer Credit	Y	N
Form 6765	Credit for Increasing Research Activities	Y	N
Form 6781	Gains and Losses from 1256 Contracts and Straddles	Y	N
Form 8050	Direct Deposit of Corporate Tax Refund	Y	N
Form 8283	Noncash Charitable Contribution	N	Page one: Redact Part I. Redact Part II item c that identifies the charitable organization to which the donation was made. Redact Part II item e if there is a name listed. Page two: Redact Parts III and IV of the form for the identifying name, address and EIN of the appraiser and donee acknowledging the gift.
Form 8586	Low-Income Housing Credit	Y	N
Form 8609-A	Annual Statement for Low-Income Housing Credit	Y	N
Form 8611	Recapture of Low-Income Housing Credit	Y	N

Exhibit 11.3.2-3 (Cont. 3) (02-07-2022)**Release of Documents/Schedules related to Forms 1120S pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 8693	Low-Income Housing Credit Disposition Bond	N	Redact Part I, section 7a the name and address listed for all but the person requesting the return Redact Part II except the date for all but the person requesting the return Part III, redact the signature and name of all but the individual requesting the return
Form 8697	Interest Computation under the Look-Back Method for Completed Long-Term Contracts	N	Redact item C for the name and EIN of the named entity
Form 8820	Orphan Drug Credit	Y	N
Form 8824	Like-Kind Exchanges	Y	N
Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation	N	Redact line 20b to not disclose the name or EIN of other related entities, (line 20b contains name and EIN for a person other than the entity making the return.)
Form 8826	Disabled Access Credit	Y	N
Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit	Y	N
Form 8844	Empowerment Zone Employment Credit	Y	N
Form 8845	Indian Employment Credit	Y	N
Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	Y	N

Exhibit 11.3.2-3 (Cont. 4) (02-07-2022)**Release of Documents/Schedules related to Forms 1120S pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 8847	Credit for Contributions to Selected Community Development Corporations	Y	N
Form 8861	Welfare-to-Work Credit	Y	N
Form 8864	Biodiesel and Renewable Diesel Fuels Credit	Y	N
Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method	N	Redact the entity name and EIN on line C
Form 8873	Extraterritorial Income Exclusion	Y	N
Form 8874	New Markets Credit	N	Redact columns a and b from line 1
Form 8881	Credit for Small Employer Pension Plan Startup Costs	Y	N
Form 8882	Credit for Employer-Provided Childcare Facilities and Services	Y	N
Form 8886	Reportable Transaction Disclosure Statement	N	Redact line 5 parts a and d Redact lines 6a and 6b to remove identity information
Form 8896	Low Sulfur Diesel Fuel Production Credit	Y	N
Form 8900	Qualified Railroad Track Maintenance Credit	Y	N
Form 8906	Distilled Spirits Credit	Y	N
Form 8907	Nonconventional Source Fuel Credit	Y	N
Form 8908	Energy Efficient Home Credit	Y	N
Form 8909	Energy Efficient Appliance Credit	Y	N

Exhibit 11.3.2-3 (Cont. 5) (02-07-2022)**Release of Documents/Schedules related to Forms 1120S pursuant to IRC 6103(e)(10)**

Form Number	Title of Form	Release in Full	Redact/Withhold
Form 8910	Alternative Motor Vehicle Credit	Y	N
Form 8911	Alternative Fuel Vehicle Refueling Property Credit	Y	N
Form 8912	Credit to Holders of Tax Credit Bonds	N	Redact the name and address of the bond issuer
Form 8916-A	Supplemental Attachment to Schedule M-3	N	Redact the name and EIN of any entity other than the entity filing the return
Form 8923	Mine Rescue Team Training Credit	Y	N
Statement required pursuant to 26 CFR 1.351-3	Related to transferee/transferor of stock and securities in a controlled corporation	N	If the statement contains any identity information such as the name, address or TIN of any individual, redact all information except that related to the person making the request

