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From:

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To:

Cc:

Subject: Advice regarding 6103 issues

I agree, if it meets the item or transaction test of 6103(h)(4)(B) or (C) you should be fine. There's definitely an employer-employee relationship. Otherwise, you're in a better position to know the salient facts.

Remember that the third party information being disclosed has to be directly related to the resolution of an issue in the case. The standard is **not** relevance.