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**From:**

**Sent:** Tuesday, June 16, 2009 11:03 AM

**To:**

**Cc:**

**Subject:** RE: disclosure

Hello

The material your exam team has is return information of . Providing copies from the exam to the RAs working the Bank exam is authorized under 6103(h)(1) as material that the Bank RAs need to properly perform their official duties in that exam. Based on the information you provided below, there is a transactional relationship between and the Bank; thus, 6103(h)(4)(C) authorizes disclosure to the Bank (as TP under exam) of the return information of that is directly related to the transaction and that directly affects resolution of any issue in the Bank exam.

The RAs should be careful that they do not disclose to the Bank any more of return information than they need to in order to resolve issues. 6103(h)(4)(C) does not authorize providing information to the Bank for any purpose other than resolving issues in this exam.

As for whether a list of involved in a certain transaction can be provided to the CIP - that will depend on whether the CIP "needs" the information to properly perform its official tax administration duties. If so, then 6103(h)(1) authorizes the disclosure to the CIP. If not, then disclosure is not authorized.

If you have further questions, or want to discuss this, feel free to contact me.