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**Internal Revenue Service  
Memorandum  
CC:EL:D-4155-96  
Br4:LPlatt**

date: May 24, 1996

to: Office of Chief Information Officer  
Attn: Suresh C. Shreni (COTR) IS:A:R:T

from: Chief, Branch 4, Disclosure Litigation CC:EL:D

subject: Disclosure of Taxpayer Identifying Data on Remote Answering  
Machine or Voice Mail

In response to your above described request, as we have discussed with you, provisions of the Internal Revenue Code (Code) require that the Internal Revenue Service protect the confidentiality of data it possesses regarding taxpayers and their tax affairs, including taxpayers' names and social security numbers. The Service may disclose such data only as authorized by provisions of the Code, subject to potential civil and criminal remedies in the event of unauthorized disclosures.

In general, the Service may discuss a particular taxpayer's tax affairs with that taxpayer. However, in so doing the Service must take reasonable steps to insure that it is dealing with the taxpayer whose tax information is at issue. Essentially, this is a security issue.

Also, the Service may disclose limited tax data to third parties in connection with collecting unpaid taxes. In making such disclosures, the Service must be careful not to exceed the scope of its disclosure authority by releasing more data than the minimum necessary to accomplish the task for which disclosure is authorized. A disclosure that is gratuitous or that involves the release of more information than the minimum necessary under the circumstances may be an unauthorized disclosure.

With these guidelines in mind, we believe that as a general matter, an appropriate message for a Service employee to leave on a remote answering machine or voice mail is the identity of the employee, that the call was on a matter of official business, and a number for the recipient to call. The application of the statutory rules will, of course, depend on the facts of the particular case. Questions regarding the operational aspects, including security aspects, associated with the use of the automated remote answering machine or voice mail system that you are considering, should be addressed to the Office of Disclosure, CP:EX:GL:D.

If you have any questions, please contact Lynnette Platt, the attorney assigned to this matter, at (202) 622-4570.

/s/ Joseph J. Urban  
JOSEPH J. URBAN

cc: Chief, 6103 Operations Branch CP:EX:GLD:O

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