



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

March 24, 2011

**Control Number:** SBSE-11-0311-028  
**Expires Date:** October 1, 2011  
**Impacted IRM:** 11.3.3

MEMORANDUM FOR GLD AREA MANAGERS AND DISCLOSURE MANAGERS

FROM: Joseph R. Aceto /s/ *Joe Aceto*  
Director, Governmental Liaison & Disclosure

SUBJECT: Interim Guidance on Consent Acceptance Period - Reissued

The purpose of this memo is to reissue interim guidance memo SBSE-11-0310-014 regarding a change in the acceptance period for taxpayer disclosure consents. Please ensure that this information is distributed to all affected employees. In this memo, you will find guidelines for accepting a taxpayer's consent, so long as it is submitted within 120 days after the taxpayer signs the consent. Counsel conveyed this in a notice dated December 31, 2009.

IRM 11.3.3 should be changed as follows:

**IRM 11.3.3.1.1(4):** This section is changed to read: (4) The date an authorization is received by the IRS should be stamped or otherwise noted on the authorization document. This is important because Notice 2010-8 provides that returns and return information cannot be disclosed unless a request is received within 120 days following the date the authorization was signed and dated by the taxpayer. The 120-day requirement does not apply where taxpayers request disclosure of information or assistance relating to their tax matters.

**Sources of Authority:** Notice 2010-8, 2010-3 I.R.B. 297

**Effect on Other Documents:** This guidance will be incorporated into IRM 11.3.3 by October 1, 2011.

**Contact:** If you have any questions, please contact Len Smigelski, Tax Law Specialist.

**Expiration Date:** This guidance will expire on October 1, 2011.

**cc:** [www.irs.gov](http://www.irs.gov)