



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.3.11

JULY 31, 2023

EFFECTIVE DATE

(07-31-2023)

PURPOSE

- (1) This transmits revised IRM 11.3.11, Disclosure of Official Information, Information Available to the Public.

MATERIAL CHANGES

- (1) IRM 11.3.11.1.4, Program Controls, were added in order to incorporate relevant internal controls. These items identify information about the program and procedures covered within this section.
- (2) IRM 11.3.11.1.6, Updated Program Scope and Objectives to include Related Resources.
- (3) 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 11.3.11, Disclosure of Official Information, Information Available to the Public, dated June 21, 2022.

AUDIENCE

All Operating Divisions and Functions.

RELATED RESOURCES

- (1) The *Disclosure and Privacy Knowledge Base*.

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Safeguards

11.3.11

Information Available to the Public

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11.3.11.1
(06-21-2022)
Program Scope and Objectives

- (1) Purpose: This IRM provides guidance on disclosures of information available to the public. IRM 11.3.9, Exempt Organizations, and IRM 11.3.10, Employee Plans Information, contain guidance on common disclosures of information available to the public.
- (2) Audience: These procedures apply to all IRS employees and contractors.
- (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:
 - Small Business/Self Employed (SB/SE)
 - Media Relations
 - Research, Applied Analytics and Statistics (RAAS)
 - Information Technology (IT)
 - Large Business and International (LB&I)
 - Tax Exempt Government Entities (TE/GE)

11.3.11.1.1
(03-05-2019)
Background

- (1) Consistent with statutory disclosure requirements, the Internal Revenue Service (IRS) tries to keep the public informed about its operations.
- (2) When a request for information is received, the requested material is made available to the extent that disclosure is not prohibited by statute and tax administration is not impaired by releasing the requested data.

11.3.11.1.2
(06-21-2022)
Authority

- (1) The following items govern the authority pertaining to disclosures of information available to the public:
 - IRC 6103(k)(1)
 - IRC 6103(k)(2)
 - IRC 6103(k)(3)
 - IRC 6103(k)(6)
 - IRC 6103(m)(1)
 - Delegation Order 11-2 (Rev. 4), found in IRM 1.2.2.12.2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents
 - Policy Statement 11-95 (formerly P-1-186), found in IRM 1.2.1.11.10, Policy Statement 11-95 (Formerly P-1-186), Publicity in connection with seizures to enforce collection of tax.
 - Policy Statement 11-96, found in IRM 1.2.1.11.11, Policy Statement 11-96 (Formerly P-1-187), Forwarding letters for private individuals, organizations or corporations and Federal, state and local government agencies without disclosure of address.
 - Treasury Regulation 26 CFR 301.7122-1
 - Treasury Regulation 26 CFR 601.702

11.3.11.1.3
(03-05-2019)
Roles and Responsibilities

- (1) This IRM is used by all IRS employees and contractors to help comply with the disclosure of information available to the public.

11.3.11.1.4
(07-31-2023)

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.

11.3.11.1.5
(06-21-2022)

Definitions/Acronyms

- (1) The following is a list of acronyms and their definitions which are used in this IRM section:

Acronym	Definition
CFR	Code of Federal Regulations
GLDS	Governmental Liaison, Disclosure and Safe-guards
GSS	GLDS Support Services
IRC	Internal Revenue Code
IT	Information Technology
LB&I	Large Business and International
PGLD	Privacy, Governmental Liaison and Disclosure
PPO	Policy and Program Operations
RAAS	Research, Applied Analytics and Statistics
SB/SE	Small Business/Self Employed
SSN	Social Security Number
TE/GE	Tax Exempt Government Entities
USC	United States Code

11.3.11.1.6
(07-31-2023)

Related Resources

- (1) Sources of guidance on disclosures of official information available to the public may also be found at these related resources:
 - IRM 11.3.9, Exempt Organizations
 - IRM 11.3.10, Employee Plans Information

11.3.11.2
(06-21-2022)

News Media Inquiries

- (1) Requests from and replies to national news media are to be coordinated with the Media Relations Branch.
- (2) Disclosure personnel will coordinate with the appropriate Media Relations Specialist. See IRM 11.1.1.10, Media Relations (National and Field Branches).

11.3.11.3
(06-21-2022)

Disclosure to Correct Misstatement of Fact

- (1) There may be instances where limited disclosures of return information to correct a misstatement of fact may be warranted.
- (2) These situations are rare and require disclosure approval by the IRS Commissioner and the Joint Committee on Taxation. These disclosures will be approved only if the misstatement will have a significant impact on tax administration. See IRC 6103(k)(3) and Delegation Order 11-2 (Rev.4), found in IRM

1.2.2.12.2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents.

- (3) The IRS should seek authorization to disclose only when a misstatement of fact can potentially instigate taxpayer noncompliance, cause a proliferation of taxpayer noncompliance, or impugns the integrity of the IRS.
- (4) Whenever IRS personnel become aware of any situation where a misstatement may warrant correction by the IRS through the disclosure of return information, they should contact their servicing Disclosure Manager for assistance.
- (5) The Office of Governmental Liaison, Disclosure and Safeguards (GLDS) is responsible for coordinating efforts to secure Joint Committee authorization. The Disclosure Manager is the initial contact point in the field. The Disclosure Manager will collect all necessary information from the field function requesting the disclosure and documentation as specified below and will forward it to the Disclosure Policy & Program Operations (PPO) Manager.
- (6) The Disclosure PPO Manager or his/her delegate will forward a request, through the Associate Director, Disclosure, to the GLDS Director, via memo, requesting Joint Committee approval to disclose return information to correct the misstatement of fact. Adequate supporting documentation (e.g., copies of articles containing the misstatement, reports by IRS personnel, transcripts of accounts, examination reports, work papers) will be attached. A courtesy copy should be shared with the local Disclosure staff that helped to prepare the package. See (5) above. If IRS business units wish to require management involvement at a higher level than the area level, they should establish additional procedures for this purpose.
- (7) The memo from the Disclosure PPO Manager to the Director GLDS should contain the following information:
 - a. The name, address and Social Security Number (SSN) of the taxpayer with respect to whom the disclosure is requested.
 - b. A brief history of the taxpayer's dealings and status with the IRS (e.g., activities associated with non-compliance, record of late filings and payments, audits, penalty assessments, Title 26 convictions). The description should give an adequate profile of the taxpayer's tax affairs with the IRS.
 - c. The nature and/or specifics of the misstatement including all documentation;

Note: This would include, but is not limited to, what was said and why it is considered a misstatement; when it was said; how it was communicated (e.g., live speech, newspaper article); and its geographic impact.

- d. The effect on tax administration. To the extent possible, affected IRS operations should provide specific reasons why the misstatement actually or potentially instigates noncompliance, causes a proliferation of noncompliance, or impugns the integrity of the IRS. A general statement to this effect in the memorandum is not adequate.
- e. Repercussions resulting from the misstatement, such as media stories, interview requests, letters to the editor, and calls or letters from taxpayers who had seen or heard the misstatement, and expressed support for the originator of the misstatement. If there were no such repercussions, the memo must state that as well.

- f. The proposed disclosure to correct the misstatement of fact. This does not have to be a verbatim statement of the contemplated disclosure. However, it should contain enough information to allow GLDS to prepare a verbatim statement of the information proposed for disclosure if requested by the Joint Committee.
 - g. The reason why disclosure is necessary for tax administration purposes. The information developed in c), d), and e) above should help to summarize why disclosure of return information will correct any harm caused by the misstatement.
 - h. If the taxpayer was not the source of the misstatement, provide the identity of the person who made the misstatement and his or her relationship to the taxpayer. Note whether the person making the misstatement has power of attorney. If known, indicate his or her purpose for making the misstatement;
 - i. If the misstatement is reported by the media, clarify whether the misstatement is a direct quote from or simply attributed to the taxpayer.
 - j. Any other information about the misstatement that the Commissioner should have to make an informed decision.
- (8) After receipt of the request for disclosure from the referring office, the Office of Governmental Liaison, Disclosure and Safeguards will prepare a letter to the Chairman of the Joint Committee on Taxation for the Commissioner's signature. The letter must contain the information in IRM 11.3.11.3.1, Misstatement Made by the Taxpayer or IRM 11.3.11.3.2, Misstatements made by Third Parties below, depending on whether the taxpayer or a third party made the misstatement.

11.3.11.3.1
(03-05-2019)
**Misstatement Made by
the Taxpayer**

- (1) If the taxpayer made a misstatement, the Office of Governmental Liaison, Disclosure and Safeguards will prepare a letter indicating the following:
 - a. The person about whom the disclosure is requested;
 - b. The nature of the misstatement;
 - c. The general nature of the disclosure proposed to correct the misstatement, including what will be disclosed, how the information will be disseminated, and who has the authority to make the disclosure; and
 - d. Why the disclosure is necessary for tax administration purposes.
- (2) The information should be a condensed version of what the referring office provided. While individual cases vary, each item should be limited to one paragraph.
- (3) The Chairman and Vice Chairman of the Joint Committee will authorize disclosure for the Committee.
- (4) The letter to the Joint Committee will be prepared in duplicate with an authorization line for each signer. One copy will be returned to the IRS.
- (5) When a misstatement is repeated by the media, a distinction must be made about who made the misstatement.
 - a. If the media directly quotes the taxpayer, the quote will be considered made by the taxpayer.
 - b. If the misstatement is attributed to the taxpayer or otherwise reported without directly quoting the taxpayer, the misstatement will be considered as made by a third party.

- 11.3.11.3.2
(06-21-2022)
Misstatements Made by Third Parties
- (1) The Joint Committee will scrutinize these cases more closely, so it is essential that information about the third party be as complete as possible.
 - (2) A letter will be prepared covering the same information specified in IRM 11.3.11.3.1(1), Misstatement Made by the Taxpayer. An additional paragraph will be added outlining the circumstances where the third party made the misstatement. These guidelines should be followed for specific situations:
 - a. If the third party is the taxpayer's representative, attach any documentation establishing their relationship.
 - b. If the third party is a member of the media, explain how he/she reported the misstatement. If possible, send a copy of the article or transcript of the report with the letter.
- 11.3.11.3.3
(06-21-2022)
Coordination of Authorization
- (1) The Chief Communications and Liaison through the Director, Office of Communications is responsible for reviewing the request prior to obtaining the Commissioner's signature.
 - (2) Once the Commissioner signs the request, it will be delivered expeditiously to the Joint Committee.
 - (3) When the Joint Committee approves the disclosure, the Director, Office of Governmental Liaison, Disclosure and Safeguards will notify the referring office. The referring office will then notify the appropriate subordinate office.
 - (4) The disclosing office will submit a written report of the disclosure to the Director, Office of Governmental Liaison, Disclosure and Safeguards.
 - (5) The disclosing office will also be responsible for creating and submitting a record of accounting for disclosure of returns/return information pursuant to IRM 11.3.37, Recordkeeping and Accounting for Disclosures.
- 11.3.11.4
(06-21-2022)
Disclosure of Undeliverable Tax Refunds Information
- (1) IRC 6103(m)(1) permits IRS (through the Secretary of the Treasury) to disclose taxpayer identity information to the press and other media for purposes of notifying persons entitled to undelivered tax refunds. Media Relations is the delegated official for making such disclosures. However, an annual listing is no longer created or published annually. Taxpayers seeking notice of refund issuance should be directed to the *Where's My Refund?* application on IRS.gov.
- 11.3.11.5
(06-21-2022)
Requests for IRS Documents Containing Employee Names
- (1) If requests are received for IRS documents containing IRS employee names, refer to IRM 11.3.13.7.3, Personnel Records.
- 11.3.11.6
(06-30-2009)
Tax Court Case Records
- (1) The United States Tax Court is a judicial body that is not a part of the IRS.
 - (2) Tax Court closed case records are available for public inspection at:
Court's Copywork Office
400 2nd Street, NW
Washington, DC 20217

11.3.11.7
(06-21-2022)
**Comments on Proposed
Rules and Regulations**

- (1) As part of the process of writing new rules and regulations, or amending existing ones, Chief Counsel will invite comments from the public by placing a Notice of Proposed Rule Making in the Federal Register.
- (2) Under Treasury Regulation 26 CFR 601.702(d)(7), comments received are available to the public upon written request. See IRM 11.3.7.7, Requests for Inspection or for Copies of Comments Received in Response to Notices of Proposed Rulemaking and Other Solicitations for Public Comments.

11.3.11.8
(06-21-2022)
**Public Inspection of
Accepted
Offer-in-Compromise**

- (1) IRC 6103(k)(1) provides for the public inspection of accepted offer-in-compromise. Treasury Regulation 26 CFR 301.7122-1(j) and the instructions for Form 656, Offer In Compromise, both refer to this provision.
- (2) Treasury Regulation 26 CFR 601.702(d)(8) requires that Form 7249, Offer Acceptance Report, for each accepted offer in compromise with respect to any liability for tax imposed by Title 26 will be available for inspection and copying. Any applicable Form 7249, Offer Acceptance Report will be available for one year from the date of execution. The inspection file will be maintained so that it is readily available for examination by the public. See IRM 5.8.8.9, Public Inspection File, for the complete closing accepted offers procedures.
- (3) Case histories prepared by the appropriate functions relating to the consideration of the offer are not open to inspection and may be disclosed only as permitted by other provisions of IRC 6103.

11.3.11.9
(06-21-2022)
**Inquiries Regarding
Seizures and Sales**

- (1) An inquiry regarding property subject to levy that has been seized from a specifically named person will be answered provided a notice of tax lien has been filed and a seizure warning notice or notice of sale has been posted. See Policy Statement 11-95 (formerly P-1-186) found in IRM 1.2.1, Servicewide Policy Statements
- (2) The name of a purchaser of personal property, along with the description of such property and the sale price, may be provided in the event of a sale, whether the sale was conducted by auction or the submission of sealed bids.

Note: The provisions of IRC 6340(c)(1) relate solely to the mandatory sale notice to the taxpayer, not to the public availability of successful bidder information.

11.3.11.9.1
(06-21-2022)
**Record of Seizure and
Sale**

- (1) Part 1 of Record 21 , Record of Seizure and Sale, is available for inspection by a purchaser, abstractor, or title insurer pursuant to IRC 6103(k)(6) only if required to accomplish the sale of seized property.

Note: Normally, disclosure of only blocks 14 and 15 of Record 21 would meet this criterion as the purchaser or title insurer may need to verify the legality (sale procedural compliance) of a seizure and sale to obtain or issue the title insurance. A determination of whether to release these non-public portions of the Record 21 must be made on a case-by-case basis, weighing the particular items of information sought, the requester's need for such information, and whether the disclosure of the information is necessary to carry out the activities described in Treasury Regulation 26 CFR 301.6103(k)(6)-1(a).

- (2) Part 1 of Record 21 is also available for inspection by the taxpayer, pursuant to IRC 6103(e)(7).

- (3) Part 2 of Record 21 is available for public inspection in the SB/SE Collection Advisory group that maintains the record based on the location of the property.
- (4) Requests for copies of Part 2 of Record 21 should be in writing and processed in accordance with IRM 11.3.13, Freedom of Information Act.

11.3.11.10
(06-21-2022)

**Disclosure of Amount of
Outstanding Lien**

- (1) IRC 6103(k)(2) provides that if a notice of lien has been filed pursuant to IRC 6323(f), the amount of the outstanding balance secured by the lien may be disclosed to any person who furnishes satisfactory written evidence of his/her right in the property or intent to acquire a right in the property. See Delegation Order 11-2 (Rev. 4), found in IRM 1.2.2.12.2 Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Document, for the officials having the authority to disclose or authorize disclosure under IRC 6103(k)(2).
- (2) Disclosure of payoff information to an escrow agent, title company, or similar entity requires a taxpayer's consent under IRC 6103(c). See IRM 11.3.3, Disclosure to Designees and Practitioners, for further information. Consents can be written (e.g., Form 8821, Tax Information Authorization) or oral (see Treasury Regulation 26 *CFR* 301.6103(c)-1(c)). Escrow agents and title companies are agents for disbursing funds consisting of the purchaser's earnest money down payment and the proceeds of a loan. This role does not qualify them as a person paying the tax liability because they are not the source of the funds nor can they direct payment of funds. In addition, they do not acquire an interest in the property subject to sale. See IRM 11.3.11.10.1, Explanation of Terms below.
- (3) The IRS has determined that if a Notice of Federal Tax Lien has been filed for multiple periods but Form 2848, Power of Attorney and Declaration of Representative, has been prepared for only some of the periods, the full related tax information from the lien (or Collection due process notice) without redactions for non-covered periods can be made to the representative. If the representative wishes to further discuss the non-covered periods, a revised/new Form 2848 must be filed. Where Form 8821, Tax Information Authorization, (or equivalent) is involved, the same disclosure requirements discussed above for Form 2848 appointees apply to the Form 8821 designee when necessary to resolve a federal tax matter.
- (4) A situation may occur where the person requesting the outstanding balance does not have nor intend to obtain a right in the property subject to a lien but expresses a desire to make a payment toward the outstanding liability. In such cases, the outstanding balance owed may be disclosed to that individual under IRC 6103(k)(6) if they demonstrate the willingness **and the means to pay**. This also applies to analogous balance due accounts where no lien has been filed. If the requester does not intend to fully pay the account, and it is otherwise unnecessary to disclose the actual balance due, then the balance due should not be disclosed. No other tax information about the account can be disclosed (except for publicly available tax information, addressed in IRM 11.3.11.12, Information Which Has Become Public Record). Because IRC 6103(k)(6) is a discretionary provision, IRS functions may set their own specific criteria for making these disclosures or prohibiting them completely, within the context of program administration.

11.3.11.10.1
(05-20-2005)

Explanation of Terms

- (1) For purposes of IRC 6103(k)(2), the term “right” includes prior recorded judgments, whether or not executed, subsequently recorded judgments, title interest, and possessory interest.
- (2) “Satisfactory written evidence” encompasses any written evidence, including a written declaration by the requester, indicating that person has a right or intends to obtain a right in the property subject to the lien.

Example: A copy of a purchase agreement, judgment lien, mortgage application, or security agreement satisfies the requirement of the statute.

11.3.11.11
(06-21-2022)

Forwarding Letters for Humane Reasons

- (1) The addresses of taxpayers are return information and can only be disclosed in a manner authorized by the Internal Revenue Code.
- (2) In circumstances where a humane purpose may be served, the IRS may forward a letter for the requester. Requesters may include federal, state and local government agencies (See Policy Statement 11-96, found in IRM 1.2.1.11.11, Policy Statement 11-96 (Formerly P-1-187), Forwarding letters for private individuals, organizations or corporations and Federal, state and local government agencies without disclosure of address, and *Revenue Procedure 2012-35*.) Letters to be forwarded should be sent to the following address:

Internal Revenue Service

GLDS Support Services (GSS)

Stop 93A

Post Office Box 621506

Atlanta, GA 30362

Requests can also be faxed to GSS at 877-891-6035.

- (3) Under these procedures, the IRS cannot provide the requester with information concerning the results of its efforts, to do so would violate IRC 6103.
- (4) It is IRS policy not to forward letters that serve to seek reparation for obligations due the requester or for court processing services. (See Policy Statement 11-96, found in IRM 1.2.1.11.11, Policy Statement 11-96 (Formerly P-1-187), Forwarding letters for private individuals, organizations or corporations and Federal, state and local government agencies without disclosure of address).
- (5) The receiving office will decide if the request meets the humane purpose criteria.

11.3.11.11.1
(03-05-2019)

Examples of Humane Purposes

- (1) Someone seeking to find a missing person to convey a message of an urgent or compelling nature, such as notification of serious illness, imminent death or the death of a close relative or a person seeking a missing relative.

- (2) A matter involving the health and well-being of a number of persons, such as persons being sought for a medical study to detect and treat medical defects or diseases.

Note: Family member attempting to trace his or her family tree does not qualify as a humane purpose nor does an attempt to locate coworkers, friends, etc. for reunion purposes

11.3.11.11.2
(06-21-2022)
**Processing Letter
Forwarding Requests
(less than 50)**

- (1) The receiving office will determine if the humane purpose criteria is met .
- (2) When a social security number (SSN) is furnished, we will search our records to determine if we have an address.
- (3) IRS will provide a written or telephonic acknowledgment of receipt of the request to the requester. If acknowledged telephonically, document the case history notes appropriately.
- (4) If an address is found, forward the letter in an IRS envelope. If the letter to be forwarded does not include a disclaimer, advise the recipient that:

“We are forwarding the letter in accordance with current IRS policy. We have not divulged your address, nor any other tax information. IRS is not involved in the matter aside from forwarding the letter, and the decision of whether to respond is entirely up to you.”

Note: In certain compelling circumstances (e.g., death bed situations), IRS officials are free to attempt to contact the proposed recipient by telephone or other communication vehicle to provide more timely notice. The recipient should still be advised of the general information in the IRS disclaimer statement.

- (5) If an address cannot be found or the communication is returned as undeliverable, the requester will not be notified of this action.
- (6) If a request involves more than one potential recipient, the requester should include a disclaimer statement in each letter or notice informing the recipient that the IRS has not disclosed his/her address or any other tax information and is not involved in the matter aside from forwarding the letter/notice. The disclaimer should be conspicuously placed in the letter/notice so the recipient will not miss it. The following language should be used:

“In accordance with current policy, the Internal Revenue Service (IRS) has agreed to forward this letter/notice because we do not have your current address. The IRS has not disclosed your address or any other tax information and has no involvement in the matter aside from forwarding the letter/notice. Your response to this letter is voluntary.”

- (7) If no disclaimer is required, be sure to follow the procedures in (4) above.
- (8) Requests from private individuals, organizations and corporations involving letter forwarding for humane purposes of less than 50 potential recipients, based on aggregate calendar year volumes, are to be sent to the address in IRM 11.3.11.11(2), Forwarding Letters for Humane Reasons above.
- (9) No charge will be made for forwarding less than 50 letters.

- (10) If a requester appears to be structuring/segmenting requests solely to avoid being charged for volume letter forwarding, the requests should not be processed. These requesters will be advised to accumulate requests and submit a Project 753, Computerized Mailout Program request. Instructions for Project 753 should be provided to the requester.
- (11) Disclosure no longer receives or processes requests using the automated Project 753 letter forwarding program described in Rev. Proc. 2012-35, since the letter forwarding for humane purpose are handled individually.

Note: Per *Revenue Procedure 2012-35*, requests involving 50 or more potential recipients will be processed under Project 753. The requester will be charged for this service.

- (12) Congressional inquiries seeking address assistance for humane purposes on behalf of constituents will be responded to in a manner similar to those for a private individual.

11.3.11.12
(06-21-2022)
**Information Which Has
Become Public Record**

- (1) No provision of the Internal Revenue Code expressly permits the disclosure of tax data solely on the basis that the information has become a matter of public record during any judicial or administrative proceeding or activity pertaining to tax administration.
- (2) However, IRS policy permits and encourages press releases and responses to media inquiries regarding enforcement activities that have become a matter of public record. See Policy Statement 11-94 and Policy Statement 11-95, found in IRM 1.2.1, Servicewide Policy Statements.
- (3) The IRS has consistently argued that tax information placed in the public record in connection with tax administration is no longer confidential and cannot be “disclosed” within the meaning of IRC 6103(b)(8) if the IRS has already made such information known in public records during tax administration activities.
- (4) The absence of express statutory authority for the disclosure of such information has generated conflicting judicial opinions as to whether IRC 6103 prohibits such disclosure.
- (5) Considering the inconsistency in the positions adopted by circuit courts of appeal, caution should be exercised before using the public record exception as a basis for the release of otherwise confidential tax information.
- (6) IRS personnel should consult with Office of Governmental Liaison, Disclosure and Safeguards or Chief Counsel regarding any questions they may have about the relevance or application of the public record exception, on a case-by-case basis, prior to disclosing information based on the public record exception.
- (7) Great care should be exercised when determining if tax information has actually become a matter of public record, as information supplemental to that which has become public remains subject to the confidentiality provisions.
- (8) Before releasing information from a document that has become part of the public record, IRS employees should verify that the information conforms in all respects to what was made public. The source and attribution rules should be

followed; i.e., obtain the document from the public source and attribute the released information to the sourced document.

- (9) Information made public by a taxpayer or third party that is identical to returns or return information possessed by the IRS does not affect the confidentiality of such returns or return information.
- (10) The IRS cannot use return information to confirm information made public by any other party unless specifically authorized to do so by IRC 6103.

11.3.11.13
(03-05-2019)
**Disclosure of Statistical
Data**

- (1) Statistical information and other compilations of tax data can be released if the tax information does not directly or indirectly identify and cannot be associated to a particular taxpayer.
- (2) The Director of Research, Applied Analytics and Statistics (RAAS) will determine whether or not to conduct a special statistical study or compilation in consultation with the heads of the responsible IRS offices and, when Statistics of Income resources are involved, with the Director of Treasury's Office of Tax Analysis.
- (3) IRC 6108(b) authorizes the performances of such studies.
- (4) Procedures for requesting these studies are found in *Revenue Procedure 2006-36*.
- (5) Requests received from the public or other agencies for these types of studies should be forwarded to RAAS.

