

ID: CCA_2011030312453624

Number: **201117029**

Release Date: 4/29/2011

Office:

UILC: 6103.02-08

From:

Sent: Thursday, March 03, 2011 12:45:38 PM

To:

Cc:

Subject: RE: Disclosure Question

while a tax court memo filed with the court is a public record, we cannot provide, from our files, a copy of the trial memo to members of the tax procedure class from the law school so that they can be up to speed when attending an upcoming trial.

The 9th Circuit has held that information actually placed in the court's record is no longer subject to 6103. Even though your files will contain an exact copy of what was filed with the Tax Court, if you decide to provide the information to the tax procedure class, you should access the information from PACER and provide that information.

IRM 11.3.13.3.(8) states that:

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.

If you have any questions, please let me know.