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From: [REDACTED]

Sent: Wednesday, June 18, 2014 5:07:07 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Follow-Up

Hi

The facts, as we understand them, are as follows: A CPA prepared amended returns for clients with previously undisclosed foreign bank accounts. Some of those amended returns were selected for examination. In connection with the examinations of those returns Exam contacted the CPA requesting the records he used to prepare the amended returns under examination. The CPA cooperated with these requests for information. At some point last fall, the Service was contacted by an attorney claiming to represent this CPA. He asked that future requests for information from the CPA be directed at him. The CPA also requested that future requests for information be directed to this attorney.

Under these circumstances, section 6103(k)(6) permits the Service to direct requests for information about returns prepared by the CPA to the CPA's attorney. If you have any questions or would like to discuss this issue further, please let me know.

Best,