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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Wednesday, March 20, 2024 9:21:42 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Disclosure

Hi [REDACTED]:

Thank you for the question. Searching for this type of information on the internet does not present any disclosure concerns.

That said, the information that you gather becomes confidential return information in the Service's hands because it is data "received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person under this title for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense." IRC 6103(b)(2)(A). So if you find information about a property and save it in the taxpayer's file, the Service's copy of the information is protected as return information.

Hope that helps. Please let me know if you have any questions.