

## **Policy Statement 4-120**

**Approved: May 3, 2013**

**(1) Policy Regarding Requests for the Content of Email Communications under the Electronic Communications Privacy Act and the Stored Communications Act.**

(2) The IRS will follow the holding of United States v. Warshak, 631 F.3d 266 (6<sup>th</sup> Cir. 2010), and obtain a search warrant in all cases when seeking from an internet service provider (ISP) the content of email communications stored by the ISP. Accordingly, such information will not be sought from an ISP in any civil administrative proceeding.

(3) Any existing IRS guidance that is not in accord with the foregoing policy statement will be updated.

(4) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement