



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

May 24, 2023

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Expiration Date: May 24, 2025
Affected IRM: 1.2.2

MEMORANDUM FOR ALL IRS EMPLOYEES

FROM: Jeffrey J. Tribiano **Jeffrey J. Tribiano**
Deputy Commissioner, Operations Support

Digitally signed by Jeffrey J. Tribiano
Date: 2023.05.24 21:08:35 -04'00'

SUBJECT: Interim Guidance for Disclosure of Tax Information Pursuant to 26 USC 6103(h)(2) and (h)(3)(A)

This memorandum updates Disclosure policy to authorize release of Tax Information and to permit testimony or the production of documents related to a grand jury matter to the U.S. Department of Justice Office of the Inspector General until Internal Revenue Manual (IRM) 1.2.2, Servicewide Policies and Authorities, Servicewide Delegations of Authority is updated.

Purpose: This Interim Guidance (IG) clarifies current policy on employees disclosing Tax Information to the U.S. Department of Justice Office of the Inspector General.

Background/Source(s) of Authority: 26 USC § 6103(h)(2) and (3)(A); 26 CFR § 301.6103(h)(2)-1.

Procedural Change: Employees who reasonably believe, with respect to a grand jury matter, that there is evidence of (1) a violation of law, rule, or regulation; (2) gross mismanagement; (3) a gross waste of funds; (4) an abuse of authority; or (5) a substantial and specific danger to public health or safety, may disclose Tax Information and may provide testimony and produce documents to the U.S. Department of Justice Office of the Inspector General.

Effect on Other Documents: This guidance will be incorporated into IRM 1.2.2.12.2, Delegation Order 11-2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents by May 24, 2025.

Effective Date: May 24, 2023

Contact: If you have any questions, please contact Robin R. Tillman.

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IRS Employees
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