



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.2.5

MARCH 16, 2022

EFFECTIVE DATE

(03-16-2022)

PURPOSE

- (1) This transmits revised IRM 4.2.5, General Examination Procedures, Disclosure of Official Information.

MATERIAL CHANGES

- (1) Content was rearranged in this IRM as follows:

Prior IRM	Revised IRM	IRM Title
IRM 4.2.5.1.5	IRM 4.2.5.1.6	Related Resources
IRM 4.2.5.3	IRM 4.2.5.2	Investigative Disclosures
IRM 4.2.5.4	IRM 4.2.5.3	Contractual Disclosure for Investigative Purposes
IRM 4.2.5.5	IRM 4.2.5.4	Powers of Attorney, Designees, and Oral Authorizations
IRM 4.2.5.6	IRM 4.2.5.5	Testimony
IRM 4.2.5.7	IRM 4.2.5.6	Request for Open Examination File and Workpapers
IRM 4.2.5.8	IRM 4.2.5.7	Federal/State Exchanges

- (2) Significant changes to this IRM are listed in the table below.

IRM Reference	Description of Change
IRM 4.2.5.1	Added Primary Stakeholders information to Program Scope and Objectives.
IRM 4.2.5.1.1	Added content previously found in IRM 4.2.5.2 regarding the general rule to IRM 4.2.5.1.1. Modified wording and paragraph structure to improve content readability.
IRM 4.2.5.1.2	Added paragraph and modified wording to clarify IRC 6103 is the primary law governing the disclosure of returns and return information and restructured paragraph to improve content readability.

IRM Reference	Description of Change
IRM 4.2.5.1.4	Revised subsection title and added/deleted terms.
IRM 4.2.5.1.5	Added new subsection to include a separate table for acronyms.
IRM 4.2.5.1.6	Replaced the telephone number for the Disclosure Help Desk with a link to the Disclosure contacts page on the Disclosure and Privacy Knowledge Base website.
IRM 4.2.5.2	Added guidance that examiners must obtain managerial approval prior to conducting a search on a taxpayer's TIN using a public internet search engine.
IRM 4.2.5.6	Revised subsection title to clarify the direct release of administrative files and workpapers by examiners applies to open examinations. Modified wording to specify examples of information that shouldn't be released due to impairment of tax administration, added language about confirming a requestor's identity, and clarified FOIA requests are not required for taxpayers to receive copies of open examination files and workpapers. Rearranged paragraph order.
IRM 4.2.5.8	Added new subsection with guidance for disclosing collection activities on joint tax liabilities of divorced or separated taxpayers.
IRM 4.2.5.9	Updated the reporting timeframe from "within one hour" to "immediately upon discovery" per the language in IRM 10.5.4.3, Reporting Losses, Thefts and Disclosures.

- (3) Minor editorial changes have been made throughout this IRM. Website addresses, IRM references, terms, acronyms, and hyperlinks were updated as necessary.

EFFECT ON OTHER DOCUMENTS

IRM 4.2.5, dated June 15, 2017, is superseded.

AUDIENCE

Small Business/Self-Employed (SB/SE) Examination-Field and Specialty employees and Large Business and International (LB&I) Examination employees

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4.2.5

Disclosure of Official Information

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4.2.5.1
(03-16-2022)
Program Scope and Objectives

- (1) **Purpose.** This IRM section provides brief explanations and procedural guidance for common disclosure issues encountered by examination employees in the performance of their official duties.
- (2) **Audience.** These procedures apply to examiners and group managers in Small Business/Self-Employed (SB/SE) Examination–Field and Specialty and Large Business and International (LB&I) Examination.
- (3) **Policy Owner.** The Director, Examination–Field and Campus Policy, which is under the Director, Headquarters Examination, owns the content within this IRM.
- (4) **Program Owner.** The Governmental Liaison, Disclosure, and Safeguards, an office of Privacy, Governmental Liaison and Disclosure (PGLD), is responsible for the disclosure program in the IRS.
- (5) **Primary Stakeholders.** Employees in SB/SE and LB&I Examination are the primary stakeholders for this IRM.
- (6) **Contact Information.** To recommend changes or make any other suggestions related to this IRM section, see IRM 1.11.6.6, Providing Feedback About an IRM Section - Outside of Clearance.

4.2.5.1.1
(03-16-2022)
Background

- (1) Returns and return information are confidential and may not be disclosed by employees of the Internal Revenue Service except under limited circumstances specifically authorized by the Internal Revenue Code. Information provided to or gathered by IRS employees is confidential unless an exception applies. See IRC 6103(a), Confidentiality and Disclosure of Returns and Return Information.
- (2) All IRS employees are responsible for protecting returns, return information, and other confidential information from unauthorized access and disclosure. Employees must understand the disclosure laws and procedures in order to balance the need to protect taxpayer confidentiality while making disclosures of tax information to complete assigned duties.

4.2.5.1.2
(03-16-2022)
Authority

- (1) The primary law governing the authority for disclosure of returns and return information is IRC 6103, Confidentiality and Disclosure of Returns and Return Information. IRC 6103 establishes the confidentiality of returns and return information and contains the requirements for certain disclosures.
- (2) Disclosure laws also include the following authorities:
 - IRC 6104, Publicity of Information Required from Certain Exempt Organizations and Certain Trusts
 - IRC 6105, Confidentiality of Information Arising Under Treaty Obligations
 - IRC 6110, Public Inspections of Written Determinations
 - IRC 7213, Unauthorized Disclosure of Information
 - IRC 7213A, Unauthorized Inspection of Returns or Return Information
 - IRC 7431, Civil Damages for Unauthorized Inspection or Disclosure of Returns and Return Information
 - 5 USC 552 (Freedom of Information Act)
 - 5 USC 552a (Privacy Act)
- (3) See IRM 11.3.1.1.2, Authority, for more information.

4.2.5.1.3
(06-15-2017)
Responsibilities

- (1) The Director, Headquarters Examination, is the executive responsible for providing policy and guidance for field employees and ensuring consistent application of policy, procedures and tax law to effect tax administration while protecting taxpayers' rights. See IRM 1.1.16.3.5, Headquarters Examination, for additional information.
- (2) The Director, Examination–Field and Campus Policy reports to the Director, Headquarters Examination, and is responsible for the delivery of policy and guidance that impacts the field examination process. See IRM 1.1.16.3.5.1, Field and Campus Policy, for additional information.
- (3) Field Examination General Processes (FEGP), which is under the Director, Examination–Field and Campus Policy, is the group responsible for providing policy and procedural guidance on standard examination processes to field employees. See IRM 1.1.16.3.5.1.1, Field Exam General Processes, for additional information.
- (4) All examiners must perform their professional responsibilities in a way that supports the IRS Mission. This requires examiners to provide top quality service and to apply the law with integrity and fairness to all.
- (5) Examiners and their managers should thoroughly acquaint themselves with the examination procedures and information contained in this IRM.

4.2.5.1.4
(03-16-2022)
Terms

- (1) The following table lists terms used throughout this IRM and their definitions.

Term	Definition
Disclosure	The making known to any person, in any manner, a return or return information.
Discriminant Index Function	A mathematical technique used to computer score income tax returns as to examination potential. Examination potential is indicated by a numeric score, which is assigned to each return by examination class; the greater the score, the greater the examination potential within each examination class.
Employee	Any employee of the IRS including examiners, managers, executives, and support staff.
Examiner	Revenue agents and tax compliance officers/tax auditors located in one of the seven SB/SE Field Examination areas, SB/SE Speciality, or LB&I, who conduct examinations of income or speciality tax returns filed by individuals, businesses, and other entities to ensure compliance with Federal tax laws.
Financial Crimes Enforcement Network	Bureau of the U.S. Department of the Treasury that provides a modernized foundation to better collect, store, safeguard, analyze and share data obtained pursuant to Treasury's regulatory authority under the Bank Secrecy Act (BSA).
Freedom of Information Act	Legislative act that provides for public access to records and information maintained by Federal agencies.

Term	Definition
Return	Any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of the Code which is filed with the Secretary by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.
Return Information	The definition of return information is very broad and includes (but is not limited to) such things as a taxpayer's identity, the nature, source, or amount of income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, over-assessments, or tax payments; whether the taxpayer's return is subject to collection, examination, investigation, or any other actions taken by the Secretary with respect to federal filing requirements.
Suspicious Activity Report	A report made by a financial institution to the Financial Crimes Enforcement Network, an agency of the United States Department of the Treasury, regarding suspicious or potentially suspicious activity.
Third Party	A person other than the taxpayer.

4.2.5.1.5
(03-16-2022)
Acronyms

- (1) The following table lists acronyms used throughout this IRM and their definitions.

Acronym	Definition
ACS	Automated Collection System
CDE	Compliance Data Environment
CFR	Code of Federal Regulations
DIF	Discriminant Index Function
FinCEN	Financial Crimes Enforcement Network
FOIA	Freedom of Information Act
GLDS	Governmental Liaison, Disclosure and Safeguards
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
POA	Power of Attorney
SAR	Suspicious Activity Report
TIN	Taxpayer Identification Number

4.2.5.1.6
(03-16-2022)

Related Resources

- (1) The Disclosure office (hereinafter referenced as Disclosure), under GLDS, helps all IRS employees protect confidential tax and other sensitive information. Contact the *Disclosure Help Desk* for assistance.

Reminder: The Disclosure Help Desk is for IRS employees' internal use only.

- (2) Refer to IRM 11.3, Disclosure of Official Information.
- (3) Access the *Disclosure and Privacy Knowledge Base* for additional information, including contact information for the Disclosure office.

4.2.5.2
(03-16-2022)
**Investigative
Disclosures**

- (1) Generally, information should be obtained directly from taxpayers or their authorized representatives. However, in certain situations the information needed cannot be obtained from the taxpayer or representative in an accurate, useful, or timely manner. For example:
 - a. The taxpayer is unwilling or unable to obtain or provide requested records.
 - b. The taxpayer's statements or information must be corroborated.
 - c. The service of an outside appraiser for income, estate, or gift tax cases meeting specific requirements (generally in the Internal Revenue Manual) is required.
- (2) Investigative disclosures must be initiated solely to obtain information in connection with official duties. Examiners should disclose only the minimum amount of information necessary to secure the facts needed for their investigation. IRC 6103(k)(6), Disclosure by Certain Officers and Employees for Investigative Purposes, and its implementing 26 CFR 301.6103(k)(6)-1, allows examiners to make certain investigative disclosures to third parties to obtain information, but only when specific conditions are met.

Note: Investigative disclosures may be subject to the third party contact rules by IRC 7602(c), Notice of Contact of Third Parties. 26 CFR 301.6103(k)(6)-1(a)(4) does not address or affect the requirements under IRC 7602(c) for conducting a third party contact. Also refer to IRM 4.11.57, Examining Officer's Guide (EOG), Third Party Contacts, and IRM 25.27.1, Third-Party Contact Program.

- (3) Only return information, not the return itself, may be disclosed. Return information includes:
 - a. Taxpayer's identity data (name, address, taxpayer identification number).
 - b. Fact of tax investigation.
 - c. Information taken from a return. Pertinent data (sources and amounts of income, deductions, expenses, etc.), may be extracted from a return and used to solicit information for investigative disclosure purposes.

Note: See IRC 6103(b)(2) for a definition of return information.

- (4) Examiners must consider identity theft and only disclose appropriate information to the victim. See IRM 11.3.2, Disclosure to Persons with a Material Interest; IRM 25.23.2.2.1, Taxpayer Interaction; and IRM 4.10.27, Identity Theft Case Processing for Field Examiners, for more information.

- (5) Research of the internet for compliance purposes can involve disclosures of return information. Entering a taxpayer's name, address, or other information obtained from IRS records on an internet site constitutes a disclosure of return information. It is important to ensure that investigative disclosures involving internet research comply with the requirements of IRC 6103(k)(6) and 26 CFR 301.6103(k)(6)-1. See IRM 11.3.21.8, Internet Research, for more information. If an examiner determines it is necessary to conduct a search on a taxpayer's TIN using a public internet search engine (e.g., Google, Yahoo, Bing, etc.), the examiner must obtain managerial approval before conducting the search and document the approval on Form 9984, Examining Officer's Activity Record.

Note: A taxpayer's TIN is considered highly sensitive return information due to the serious harm that could result to the taxpayer if the TIN were inappropriately disclosed, accessed, or used (e.g., identity theft). IRM 11.3.21.8(3)(d), Internet Research, provides that the disclosure of a TIN is sensitive and should be carefully considered.

- (6) An investigative disclosure does not provide for an exchange of information.

Example: The examiner requests copies of invoices from a third party regarding sales made to a specific taxpayer. After providing the invoices, the third party solicits the current address of the taxpayer to collect a debt. The examiner may not provide the address because that disclosure would be for the benefit of the third party. It is only appropriate to provide the address if the address is necessary to assist the third party in identifying the requested invoices.

- (7) Suspicious Activity Report (SAR) data from the Financial Crimes Enforcement Network (FinCEN) must be afforded the same protection as information from a confidential informant and cannot be disclosed. See IRM 4.26.14, Bank Secrecy Act, Disclosure, for disclosure rules for Title 31 data and IRM 4.10.4.7.3, Guidelines for SAR Data Security and Disclosure Considerations.
- (8) Refer to IRM 11.3.21, Investigative Disclosure, for additional guidance.

4.2.5.3 (06-15-2017) **Contractual Disclosure for Investigative Purposes**

- (1) When the service of a qualified expert is needed during an examination or other enforcement activities, disclosure of return information may be required. See IRM 11.3.21.4, Contractual Disclosures for Investigative Purposes, for additional information.

4.2.5.4 (06-15-2017) **Powers of Attorney, Designees, and Oral Authorizations**

- (1) IRC 6103(c) and 26 CFR 301.6103(c)-1 allow examiners to make disclosures of federal tax returns or return information to persons or organizations designated by the taxpayer. Other information about disclosures to designees and practitioners can be found in IRM 11.3.3, Disclosure to Designee and Practitioners.
- (2) Examiners typically obtain a written authorization from the taxpayer allowing them to disclose tax matters to powers of attorney or designees.
- Form 2848, Power of Attorney and Declaration of Representative, is used by a taxpayer to authorize disclosure of tax information and to permit a representative to act on behalf of the taxpayer.
 - Form 8821, Tax Information Authorization, authorizes any individual, corporation, firm, organization, or partnership the taxpayer designates to

inspect and/or receive their confidential information. It does not authorize the appointee to advocate the taxpayer's position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent the taxpayer before the IRS. See IRM 4.11.55.2.6.2, Form 8821 - Tax Information Authorization.

- c. Disclosure authority is limited to only those tax years listed on the authorization (i.e., Form 2848 or Form 8821). If the examiner expands the scope of the examination to include additional tax years or types of returns, the examiner must secure an authorization with the additional tax years or types of returns before disclosing information related to the additional tax years or types of returns.
- (3) Examiners can obtain an **oral authorization** from the taxpayer allowing them to discuss tax matters for any periods not covered by an authorization form. Additional guidance is provided in IRM 11.3.3.3.2, Requirements for Oral Authorization; IRM 11.3.2.3.2, Requirements for Verbal or Electronic Requests; and IRM 4.11.55.2.3.2.4, Verbal Requests.

Reminder: Examiners must take reasonable steps to confirm the identity of the taxpayer and the designee before disclosing any return information to a third party. The disclosure of return information must be limited to the information covered in the verbal consent and in these instances, disclosure can only be made to third parties helping taxpayers resolve a federal tax matter.

- a. Details of the oral authorization should be recorded on Form 9984, Examining Officer's Activity Record, or equivalent form.
- b. Oral authorizations do not take the place of a Form 2848 authorizing a third party to represent the taxpayer before the IRS or a Form 8821 authorizing an appointee to receive the taxpayer's confidential information. Although taxpayers may give examiners oral authorization to work with a representative or an appointee, examiners must still secure a Form 2848 or Form 8821 that includes the additional years or types of returns.
- c. Oral authorization should be obtained when another person (e.g., relative, friend, translator, employee, etc.) is present during a meeting with the taxpayer.
- d. See *POA and TIA* on the Disclosure website for additional information concerning oral authorizations.

4.2.5.5 (06-15-2017) Testimony

- (1) Examiners who receive a subpoena or are asked to testify must contact *Disclosure* immediately. An examiner cannot agree to testify or produce records without authorization.
- a. If the IRS is a party in the matter, that is, the examiner is being asked to provide records or testify for the government in a tax case, the examiner must follow Disclosure's direction. In some cases, the matter will be referred to Counsel. If an appearance is required, either Disclosure or Counsel (as appropriate) will coordinate the necessary testimony authorization.
 - b. If the IRS is not a party to the matter but the subpoena requests IRS records or testimony, the examiner must follow Disclosure's direction.

Example: An examiner is subpoenaed to testify or produce IRS records in a divorce proceeding.

- (2) Most subpoenas have a short response time. The Disclosure or Counsel employee assigned will ask the examiner for the information contained in the subpoena, as well as the examiner's involvement in the matter. If Disclosure or Counsel personnel needs to be involved, they will request the examiner provide them with a copy of the subpoena.
- (3) Disclosure or Counsel will contact the individual who issued the subpoena to explain IRS's procedure and the disclosure provisions of IRC 6103, Confidentiality and Disclosure of Returns and Return Information. They will also determine if the IRS can substitute certified documents in lieu of an appearance by an IRS employee. If an appearance is required, either Disclosure or Counsel will coordinate the necessary testimony authorizations. Without this authorization, employees may **not** testify or even discuss the case with the requesting party.
- (4) If the examiner must testify in court or give a deposition, an attorney from Counsel or the Office of the United States Attorney will typically accompany the examiner. When testifying or presenting documents, the examiner must keep the disclosure restrictions in mind. Testimony should be limited to the issue at hand and stay within the bounds of the testimony authorization. For additional advice on testimony, see IRM 11.3.35, Requests and Demands for Testimony and Production of Documents, 26 CFR 301.9000-1, and *Subpoenaed to Testify? Here's what to do* on the Disclosure website.

4.2.5.6
(03-16-2022)
**Requests for Open
Examination File and
Workpapers**

- (1) The examiner may be asked by a taxpayer or representative for a copy of the examiner's files or workpapers. Under IRC 6103(e), Disclosure to Persons Having Material Interest, taxpayers have a right to receive their return information (administrative file and workpapers) unless the Secretary determines that the release of the information would seriously impair tax administration. Examiners should provide the taxpayer and their POA a copy of the file and workpapers for **open** examinations directly when asked, to the extent their release does not adversely impact tax administration.
- (2) IRC 6103(e)(7) allows the IRS to withhold return information if the release would impair tax administration. Impairment determinations should not be so narrowly construed to prevent the release of all information and are generally made at the supervisory level per IRM 1.2.2.11.2, Delegation Order 11-2 (Rev. 3), Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents. The following are examples of information that should not be released (not all-inclusive):

- DIF scores (any number, including zero or a blank space, following the term DIF or any other reference such as DIF category, DIF Formula, DIF Score, DIF Inc Srt) which could possibly reveal how the IRS selects returns for audit (see IRC 6103(b)(2) and IRM 11.3.41.13.8.9, DIF, DAS, and UIDIF Score, SERFE Indicator)

Note: DIF scores are typically shown on Form 5546, Examination Return Charge-Out Sheet, CDE Taxpayer Information Sheet, and IDRS transcripts such as AMDISA.

- Information that would reveal the identity of a confidential informant
- Other sensitive information about the nature, scope, limits, or direction of the examination, that if revealed, would hamper the investigation (e.g., fraud development)

- (3) Before any information is released, examiners must be sure the person requesting access has a legal right to the information and must review the information to determine that release of the information would not seriously impair tax administration. If a request for the administrative file or workpapers is received by telephone or email, the examiner must ask sufficient questions and obtain adequate information to confirm the requestor's identity. See IRM 11.3.2, Disclosure to Persons with a Material Interest, for information concerning who may be authorized to receive return information, including copies of files or workpapers, and IRM 11.3.2.3.2, Requirements for Verbal or Electronic Requests, for guidance on verifying a requestor's identity.
- (4) At times, the IRS is required to summons documents as well as contact third parties to obtain necessary information. Any summoned document and/or third party contact information is return information. Such information can be withheld if the IRS determines that its release would:
 - a. Jeopardize collection of any tax,
 - b. Involve reprisal against any person, or
 - c. Jeopardize any pending criminal investigation.
- (5) The administrative file and workpapers may contain predecisional draft documents and the thoughts and impressions of IRS or Counsel employees. Such materials might need to be redacted under the deliberative process privilege, the attorney client privilege, or the attorney work product doctrine. See IRM 11.3.13.5.2.6, Exemption (b)(5).
- (6) Examiners should contact *Disclosure* to request assistance if there are any concerns about whether something in the file should be released. *Respond Directly* on the Disclosure website provides additional guidance regarding the release of the examination file and workpapers.
- (7) Taxpayers and their authorized representatives do not need a FOIA request to obtain copies of the taxpayer's open examination case files. However, if a FOIA request is received, the Disclosure office has jurisdiction. Examiners should immediately forward FOIA requests to *Disclosure* and respond promptly if contacted by Disclosure staff about a FOIA request. See IRM 11.3.13, Freedom of Information Act, and *Freedom of Information Act* on the Disclosure website.

4.2.5.7
(07-29-2011)

Federal/State Exchanges

- (1) The IRS provides tax information to the states for their use in administering state tax laws. IRC 6103(d), Disclosure to State Tax Officials and State and Local Law Enforcement Agencies, provides the requirements for states to receive tax information.
- (2) Examiners can receive information directly from a state taxing agency, but they **cannot** disburse any information. All requests from state agencies must be referred to *Disclosure*. See IRM 11.3.32, Disclosure to States for Tax Administration Purposes. If assistance is needed with securing information from a state agency, the examiner should contact *Disclosure*.

4.2.5.8
(03-16-2022)

Disclosure of Collection Activities - Joint Returns

- (1) In cases of individual taxpayers who filed joint returns but are no longer married, or are separated and no longer reside in the same household, IRC 6103(e)(8) authorizes the IRS to disclose certain information to taxpayers or their authorized representatives regarding efforts to collect a joint tax liability from the other individual.

- (2) There may be instances during an ongoing examination when a taxpayer or their POA asks the examiner about IRS collection activity for a joint income tax liability with a separated or ex-spouse. If a verbal or written request is received from the taxpayer or their POA, the examiner may disclose limited information related to the collection of the joint tax liability from the other individual. See IRM 11.3.2.4.1.1, Disclosure of Collection Activities with Respect to Joint Returns, and IRM 5.1.22.4.1, IRC 6103(e)(7) Disclosure Procedures, for guidance on information that should be disclosed to the taxpayer as well as prohibited disclosures.

Example: During the examination of a 2020 income tax return, the taxpayer informs the examiner they owed \$20,000 from a joint 2018 tax return filed with an ex-spouse. The ex-spouse promised to pay the balance and contact the IRS to request an installment agreement. The taxpayer asks the examiner for the current balance on the 2018 account and if the ex-spouse has an installment agreement and is making payments on the 2018 tax liability. The examiner may disclose to the taxpayer the balance of the 2018 joint liability, whether the ex-spouse has an installment agreement, and payments made by the ex-spouse on the joint liability.

Note: IRM 5.1.22.4.1, IRC § 6103(e)(7) Disclosure Procedures, and IRM 5.19.5.4.13, ACS and Disclosure, contain additional examples of situations that may be encountered while communicating with taxpayers who filed joint returns but are divorced or separated. The examples will primarily apply to Collection employees but may be useful to examiners if a request for collection information is received.

- (3) If a request for collection information is received from the taxpayer or their POA, the examiner should conduct IDRS research to determine payment and collection activity on the joint tax liability. To determine collection activity on the joint or mirrored account (see IRM 5.19.1.6.7, Mirroring Accounts), the examiner should take the following steps:
- Secure a current SUMRY and/or TXMOD A transcript and look for collection status codes 22, 24, or 26 (codes are present in the “SC-STs” and “MF-STs” fields on the upper left side of page one of the TXMOD A) and the collection assignment code (shown as “COLL-ASGMT” on the SUMRY).
 - Determine the Collection assignment to a Revenue Officer or ACS (if the module shows collection status codes 22 or 26) by following the instructions in *CFOL Express* for How to Determine if Collection is Assigned to Your Case.
 - Contact the assigned Revenue Officer or the ACS Liaison to determine contact with or collection actions taken on the separated or ex-spouse.
- (4) Examiners should contact *Disclosure* if there are any questions about information that can be disclosed to a taxpayer regarding the IRS’s effort to collect on a joint tax liability from an ex or separated spouse.

4.2.5.9
(03-16-2022)
**Reporting Losses,
Thefts and Disclosures
of Sensitive Information**

- (1) Employees must report all information loss or theft, intentional unauthorized disclosures, and inadvertent disclosures **immediately upon discovery**.
- Information Loss— See IRM 10.5.4.3.1, Timely Reporting: Immediately Upon Discovery.

- b. Intentional Unauthorized Disclosure— See IRM 10.5.4.3.2, Intentional Unauthorized Disclosures of Tax Information.
 - c. Inadvertent Disclosure—See IRM 10.5.4.3.3, Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, BYOD Assets, and Hardcopy Records/Documents.
- (2) See *Report Losses, Thefts or Disclosures of Sensitive Data; Report Lost or Stolen IT Assets and BYOD Assets* on the *Disclosure and Privacy Knowledge Base* for additional information.