



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

11.3.4

JULY 21, 2023

## EFFECTIVE DATE

(07-21-2023)

## PURPOSE

- (1) This transmits revised IRM 11.3.4, Disclosure of Official Information, Congressional Inquiries.

## MATERIAL CHANGES

- (1) IRM 11.3.4 Program Controls were added in order to incorporate relevant internal controls. These items identify information about the program and procedures covered within this section.
- (2) Reviewed and updated the IRM where necessary for the following types of editorial changes: legal citations, published forms and documents and web addresses.

## EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 11.3.4, Disclosure of Official Information, Congressional Inquiries, dated September 25, 2020.

## AUDIENCE

All Operating Divisions and Functions.

## RELATED RESOURCES

- (1) The Disclosure and Privacy Knowledge Base Site can be found at:  
<https://portal.ds.irsnet.gov/sites/v1003/pages/default.aspx>.

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11.3.4  
Congressional Inquiries

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11.3.4.1  
(09-25-2020)  
**Program Scope and Objectives**

- (1) Purpose: This IRM section provides instructions concerning the disclosure of returns and return information to Members of Congress.
- (2) Audience: These procedures apply to all IRS employees and contractors.
- (3) Policy Owner: The Director of Governmental Liaison, Disclosure and Safeguards (GLDS) is responsible for oversight of Disclosure policy.
- (4) Program Owner: The Disclosure office, under GLDS, is responsible for the Disclosure program and guidance. Each IRS organization is responsible for ensuring its employees are aware of and follow Servicewide Disclosure policy.
- (5) Primary Stakeholders: The following offices have responsibility for Disclosures to Members of Congress:
  - Office of Legislative Affairs
  - Executive Secretariat Correspondence Office (ESCO)
  - Taxpayer Advocate Services, Congressional Affairs Program

11.3.4.1.1  
(05-17-2017)  
**Background**

- (1) Members of Congress have access to tax information under IRC 6103(c) as a designee of a constituent taxpayer or under IRC 6103(f) as a member of a tax writing committee of Congress.
- (2) IRM 11.3.3, Disclosure to Designees and Practitioners, describes in more detail the procedures for accessing tax information under IRC 6103(c) and its regulations in 26 CFR 301.6103(c)-1, as summarized in IRM 11.3.4.2 below.
- (3) IRM 11.3.4.3 below, describes the provisions of IRC 6103(f).
- (4) This IRM also contains procedures for other Internal Revenue Code sections that authorize disclosures of tax returns and return information to Members of Congress.

11.3.4.1.2  
(05-17-2017)  
**Authority**

- (1) The following items govern the authority pertaining to disclosures to Members of Congress:
  - IRC 6103
  - 26 CFR 301.6103(c)-1
  - IRC 6405
  - IRC 8023

11.3.4.1.3  
(05-17-2017)  
**Responsibilities**

- (1) This IRM is used by all IRS employees to help comply with the provisions of IRC 6103(f) pertaining to disclosures to Members of Congress.

11.3.4.1.4  
(07-21-2023)  
**Program Controls**

- (1) Business Units are responsible for establishing and documenting the program controls developed to oversee their program as well as ensuring employee compliance with all applicable elements of this IRM.

11.3.4.1.5  
(05-17-2017)

**Terms/Definitions/  
Acronyms**

- (1) The following is a list of the terms and acronyms that are used in this IRM section:

***Terms and Definitions***

<b>Term</b>	<b>Definition</b>
Committee on Finance	Standing committee of the United States Senate which deals with matters relating to taxation and other revenue measures.
Committee on Ways and Means	The chief tax-writing committee of the United States House of Representatives.
Joint Committee on Taxation	Congressional Advisory committee charged with monitoring federal tax policy and estimating the impact of proposed changes to tax policy.

***Acronyms***

<b>Acronym</b>	<b>Definition</b>
CFR	Code of Federal Regulations
EIN	Employer Identification Number
ESCO	Executive Secretariat Correspondence Office
GAO	Government Accountability Office
GLDS	Governmental Liaison, Disclosure and Safeguards
IRC	Internal Revenue Code
PGLD	Privacy, Governmental Liaison and Disclosure
RAAS	Research, Applied Analytics & Statistics
SSN	Social Security Number
TIGTA	Treasury Inspector General for Tax Administration
USC	United States Code

11.3.4.1.6  
(05-17-2017)

**Related Resources**

- (1) The following table lists other sources of guidance on disclosures to Members of Congress:

<b>Resource</b>	<b>Title</b>	<b>Guidance</b>
IRM 11.3.3	Disclosure to Designees and Practitioners	Procedures for disclosures to designees and practitioners under IRC 6103(c) and its regulations in, 26 CFR 301.6103(c)-1
IRM 10.5.6.7	Privacy Act Accounting for Disclosures	Procedures for accountings for disclosure as required by the Privacy Act of 1974
IRM 11.3.23	Disclosure to the Government Accountability Office (GAO)	Provides instructions concerning the disclosure of return and return information to the Government Accountability Office (GAO) pursuant to IRC 6103(f)(4) and IRC 6103(i)(8)
IRM 11.3.37	Record Keeping and Accounting for Disclosures	Procedures for accountings for disclosure as required by IRC 6103(p)(3)(A)
IRM 11.5.1	Audit Process for General Accountability Office (GAO) and Treasury Inspector for Tax Administration (TIGTA)	Provides guidelines on responses to GAO and TIGTA Audit requests
IRM 11.5.2	Legislative Affairs - Congressional Affairs Program	Provides guidelines for conduct of the Congressional Affairs Program
IRM 1.10.1	IRS Correspondence Manual	Defines policy and procedures for preparing IRS and Department of the Treasury correspondence

Resource	Title	Guidance
IRM 13.1.8	Congressional Affairs Program	Addresses how the Local Taxpayer Advocate will coordinate the Congressional Affairs Program along with the IRS Congressional District Liaison in each geographic area

(2) Additional information may also be found at :

- Disclosures to General Accountability Office (GAO): <https://portal.ds.irsnet.gov/sites/vl003/lists/uniquesituations/gao.aspx>

11.3.4.2  
(05-20-2005)

#### Disclosure to Members of Congress

- (1) Members of Congress in their individual capacity are entitled to no greater access to returns or return information than any other person inquiring about the tax affairs of a third party.
- (2) Disclosure of returns and return information to a taxpayer's designee, including a member of Congress inquiring on behalf of a constituent, may be made only in accordance with IRC 6103(c).
- (3) Generally, IRC 6103 provides that returns and return information are protected from disclosure and can only be disclosed as authorized by the Internal Revenue Code (IRC). The IRC authorizes disclosures to third parties after a request or authorization under IRC 6103(c) is obtained from the taxpayer. Treasury Regulations in 26 CFR 301.6103(c)-1 allows the use of non-written consents, where the third party is assisting the taxpayer in resolving a Federal tax related matter. Functional procedures must be followed in honoring such consents. (See IRM 11.3.3, Disclosure to Designees and Practitioners, for additional information on third party authorizations.)

**Note:** The majority of Congressional correspondence received by the Internal Revenue Service (IRS), is controlled by the Taxpayer Advocate Service. (See IRM 13.1.8, Congressional Affairs Program.)

11.3.4.2.1  
(06-10-2008)

#### Inquiry Accompanied by Taxpayer's Correspondence

- (1) In many instances when taxpayers correspond with a member of Congress about some action the IRS has or has not taken with respect to their tax matters, they do not provide a separate authorization; nor do they execute a formal consent authorizing the member of Congress to obtain information about their tax affairs. In such situations, the regulations provide that the taxpayer's letter will authorize the disclosure to the extent it is signed, dated, and indicates the following:
  - a. The taxpayer's identity; including name, address, Social Security Number (SSN)/Employer Identification Number (EIN), or any combination thereof that enables the IRS to clearly identify the taxpayer.
  - b. The identity of the person to whom disclosure is to be made. Any information that enables the IRS to clearly identify to whom disclosure is to be made will suffice. A letter addressed "Dear Sir," that does not specifi-

cally refer to the member of Congress in the letter would not be sufficient. However, if the member of Congress forwarded the taxpayer's letter with the envelope showing the letter had been addressed to him/her, this would be sufficient.

- c. Sufficient facts to enable the IRS to determine the nature and extent of the information or assistance requested and the returns or return information to be disclosed. The IRS must limit its response to the situation presented by the taxpayer and only disclose the returns or return information necessary to comply with the taxpayer's correspondence. Where a taxpayer authorizes disclosure in a tax matter for "all years" and/or "all returns" or similar phrase, such authorization will be acceptable. However, the Congressional inquiry must present sufficient facts regarding a specific tax matter so the IRS can comply with the request. In cases where the taxpayer has authorized disclosure for "all years" or "all returns," the taxpayer, by his/her own choice, has specified that all information is available to the member of Congress. Coupled with the explanation in the Congressional inquiry, the IRS may respond to the specific tax matter at issue.
- d. An authorization to a member of Congress will be construed to include a member of the Congressperson's staff designated in the Congressperson's inquiry, identified in a general designation from the Congressperson, or known to be the Congressperson's staff person for dealing with constituents' tax inquiries. Likewise, an authorization to a staff member of the Congressperson in their capacity as staff member handling constituent inquiries includes the Congressperson as well. Should the Congressperson become incapacitated or die in office requiring a long term actor or designee to be appointed to fill the term, authorizations may be construed to remain in effect for that Congressional office. If there is any doubt that the taxpayer would want continuing disclosures in these situations, contact with the taxpayer should be made to determine what the taxpayer wishes.

- (2) A Congressional inquiry that attaches a courtesy copy of a letter from a taxpayer to another member of Congress will not be honored as a valid waiver of the taxpayer's confidentiality. An exception to this rule will be made when the taxpayer includes a signed addendum requesting the assistance of the member who forwarded the correspondence to the IRS, and the letter otherwise meets the above requirements for a valid disclosure authorization. If the letter in its body clearly indicates a desire for a courtesy copy (cc) recipient(s) to receive tax information, such a notation will satisfy the consent requirements assuming all other elements are present.

**Note:** A copy sent to a Congressperson that is marked "action copy" as opposed to "cc" can be processed in accordance with (1) above. The "action copy" notation expresses the taxpayer's intention that the recipient pursue the tax matter in question and in the process have access to tax information.

11.3.4.2.2  
(05-20-2005)  
**Inquiry Without  
Taxpayer's  
Correspondence**

- (1) If a member of Congress does not enclose a copy of the taxpayer's correspondence or other written authorization from his/her constituent, communications containing tax information may occur only with the taxpayer. The member of Congress should be provided general information to the extent possible. The member of Congress should receive some communication from the IRS informing him or her that due to disclosure issues, the IRS is communicating directly with the taxpayer. An alternative approach would be to ask the member

of Congress for a copy of the taxpayer's correspondence or other written authorization. In addition, it is permissible for the IRS to contact the taxpayer, inform him/her of the Congressional inquiry, and obtain from the taxpayer (if the taxpayer so wishes), a written or non-written consent consistent with 26 CFR 301.6103(c)-1 and IRS functional procedures.

- (2) If the member of Congress does not provide a copy of the taxpayer's request, any correspondence directly with the taxpayer should indicate the request was made by the member of Congress. Also, the member of Congress should be told of the procedures for getting returns or return information.

11.3.4.2.3  
(05-20-2005)

**Telephone Inquiries**

- (1) Occasionally a member of Congress, or more likely a member of his/her staff, will telephone the Congressional liaison in the Office of the Taxpayer Advocate Service, Congressional Affairs Program, on behalf of a taxpayer. In such situations, the IRS may provide only general information such as the meaning of a particular bill, notice, or letter. The caller should be advised that the IRS cannot disclose confidential returns or return information without a copy of the taxpayer's correspondence or other authorization. See IRM 11.3.3, Disclosure to Designees and Practitioners, and/or functional procedures for instructions on how to handle taxpayer inquiries, where oral authorization is given to a designee (such as a Congressperson) to help resolve a Federal tax matter. As an alternative, the IRS can offer to contact the taxpayer directly to resolve the problem.
- (2) A member of Congress may request the IRS to telephone a staff member and give information needed to respond to a constituent. In such cases the IRS may provide the information as long as the Congressional inquiry is in writing, and it includes the taxpayer's authorization. The oral disclosure must be limited to the return information that will be provided to the member of Congress in the IRS's written response.

11.3.4.2.4  
(09-25-2020)

**Inquiries Involving Court Cases**

- (1) If a member of Congress inquires about a pending court action (other than before the United States Tax Court) involving a constituent, the inquiry should be referred to Chief Counsel.
- (2) If a member of Congress inquires about a constituent's Tax Court case that is jointly under Commissioner and Chief Counsel jurisdiction, information in the "public record" (taxpayer's petition, statutory notice of deficiency, answer, reply, etc.) may be provided if the public record information comes from the public source and is attributed as such. If the constituent has authorized disclosure to the member of Congress in accordance with the requirements for a valid disclosure authorization, it is not necessary to rely on the public record exception for disclosure. Information can be disclosed as provided for in the disclosure authorization. Responses to the inquiries should be coordinated with Counsel.
- (3) If a member of Congress inquires about a constituent's Tax Court case that is under the sole jurisdiction of Chief Counsel, the inquiry should be referred to Chief Counsel for reply.

11.3.4.2.5  
(05-20-2005)

**Attorney-in-Fact**

- (1) Ordinarily, a Congressperson receives confidential information about a taxpayer based on a consent signed by the taxpayer pursuant to IRC 6103(c) and its regulation or based upon an authorization signed by a taxpayer's Power of Attorney who has been given specific permission to authorize disclosures to third parties. It is unlikely that a Congressional inquiry will be based

on an attorney-in-fact arrangement or a practice before IRS authorization. See IRM 11.3.3.2.7, Disclosure to an Attorney-in-Fact. This is important to remember when working IRC 6103(e)(9) requests. While IRC 6103(e)(6) allows responsible persons to authorize attorneys-in-fact to access the covered trust fund recovery information, those designees must be attorneys-in-fact.

- (2) IRC 6103(e)(9) deals with access to third party tax information; therefore, an IRC 6103(c) consent cannot be used by a designee of a responsible person to access what is available to the designating responsible person under IRC 6103(e)(9).

11.3.4.3  
(05-20-2005)  
**Disclosure to  
Committees of Congress**

- (1) IRC 6103(f)(1) permits disclosure of specified returns and return information to the Committee on Ways and Means of the House of Representatives, the Committee on Finance of the Senate, or the Joint Committee on Taxation upon written request of the chairperson of such committee. Tax records that identify, directly or indirectly, any taxpayers may be furnished to the requesting committee only in closed executive session unless the taxpayers otherwise consent in writing to such disclosures.
- (2) IRC 6103(f)(2) permits disclosure of specified returns and return information upon written request from the Chief of Staff of the Joint Committee on Taxation.
- (3) IRC 6103(f)(3) applies to committees other than those named in IRC 6103(f)(1). When specifically authorized by a Senate, House, or concurrent (in the case of a joint committee) resolution, the committee's chairperson may make written request for disclosure to any authorized committee, joint committee or subcommittee thereof. Tax records may be furnished only when such committee, joint committee, or subcommittee is sitting in closed executive session unless the taxpayer otherwise consents in writing to such disclosures.
- (4) IRC 6103(f)(4)(A) authorizes any of the committees described in (1) above or the Chief of Staff of the Joint Committee on Taxation to designate, by such Chairman or Chief of Staff, agents to whom disclosures of returns and return information may be made. The authority of IRC 6103(f)(4)(A) is exercised in conjunction with that in IRC 6103(f)(1) or IRC 6103(f)(2), as appropriate.
- (5) IRC 6103(f)(5) specifically authorizes disclosures to Committees of Congress under the "whistle blower" provision. This provision allows persons having (or having had) access to taxpayer information to expressly disclose tax information to the Chairperson (or full committee sitting in closed executive session) of one of the tax writing committees listed in IRC 6103(f)(1) or their IRC 6103(f)(4) designated agent if such person believes the disclosure may relate to possible misconduct, maladministration, or taxpayer abuse.

11.3.4.3.1  
(05-20-2005)  
**Disclosure to  
Committees Named in  
IRC 6103(f)(1)**

- (1) Written requests for tax information from the House Committee on Ways and Means, the Senate Committee on Finance, or the Joint Committee on Taxation under the authority of IRC 6103(f)(1) should be signed by the chairperson of the requesting committee. Requests that the tax information be furnished to designated agents, under the authority of IRC 6103(f)(4)(A), should also be signed by the chairperson of the requesting committee. A committee chairperson may also request that the IRS furnish returns and return information to a subcommittee and that subcommittee may subsequently request the designated information in connection with specifically described types of inquiries. Such requests by a subcommittee should be signed by the subcommittee

chairperson. A request for tax information under IRC 6103(f)(1) or IRC 6103(f)(4)(A) must be sufficiently specific.

- (2) Identifying information such as name, address, taxpayer identification number (SSN or EIN), taxable periods, kind of tax or description of documents helps the IRS promptly locate requested records. In situations where a committee is interested in a particular line of inquiry and the parameters of the inquiry are clearly set forth in the request, this information may not be needed.
- (3) In order to be fully responsive, the IRS must know when and in what manner the committee wishes to receive the tax information.
- (4) Under the authority of IRC 6103(f)(4)(A), any of the tax-writing committees, through their chairperson or Chief of Staff of the Joint Committee on Taxation, may designate its committee members or staff persons, a subcommittee or subcommittee members or staff persons, or other persons to act as its agents. For example, the tax writing committees often designate certain Government Accountability Office persons to act as agents of these committees for the purpose of conducting particular studies of IRS activities. (See IRM 11.3.23, Disclosure to the Government Accountability Office (GAO), for further information.) Telephone numbers, as well as the names of the designees, are helpful when responding to the committee's request.
- (5) If the IRS's ability to fully and/or expeditiously respond to a request is hampered by the absence of information described in (2), (3), and (4) above, the IRS will contact the committee to ask if this information is available.

11.3.4.3.2  
(05-20-2005)

**Requests from the Chief of Staff of the Joint Committee on Taxation**

- (1) Written requests under IRC 6103(f)(2) should be signed by the Chief of Staff, and should include the same kinds of information specified in IRM 11.3.4.3.1(2) and (3) above.
- (2) If, under IRC 6103(f)(4)(A), the Chief of Staff wishes to designate agents to act on his/her behalf, the request should so indicate and should include the name(s) and telephone number(s) of the person(s) so designated.

11.3.4.3.3  
(05-20-2005)

**Requests from Other Congressional Committees**

- (1) Written requests for access to tax records by any committee other than those named in IRC 6103(f)(1) should also be signed by the committee chairperson. The request should include a copy of the Senate, House, or concurrent resolution, as appropriate, which authorizes the designated committee to have access to returns and/or return information. The resolution should specify the purpose for which tax records are needed and include a statement that such information cannot reasonably be obtained from any other source. A resolution obtained by a committee of the House of Representatives under IRC 6103(f)(3) is effective for the life of that Congress during which it was passed unless the resolution itself specifies an earlier expiration date. A resolution obtained by a Senate committee is effective indefinitely unless the resolution itself specifies an expiration date.
- (2) See IRM 11.3.4.3.1 above, for a discussion of information that would be helpful in expediting the request.
- (3) Under IRC 6103(f)(4)(B), the chairperson and ranking minority member of any committee authorized by resolution to have access to tax records, may designate in writing and in equal numbers no more than four agents (total for the committee) to act on behalf of the committee. Such written designation of

agents should be furnished to the IRS along with the chairperson's request and a copy of the appropriate Senate, House, or concurrent resolution. The designation of agents may be a letter signed by both the chairperson of the committee, joint committee, or subcommittee and the ranking minority member designating no more than four agents and attesting that the agents were designated in equal numbers. Alternatively, the written designation required by IRC 6103(f)(4)(B) may consist of separate letters from the chairperson and ranking minority member of the committee, joint committee, or subcommittee with each letter designating no more than two agents in equal numbers. The latter method allows the chairperson and/or ranking minority member to change designated agents more easily should this become necessary.

- (4) If the IRS's ability to fully and/or expeditiously respond to a request is hampered by the absence of the information described in IRM 11.3.4.3.3(1) and (2) above, the IRS will contact the committee to ask if this information is available.

11.3.4.4  
(09-25-2020)  
**Processing Requests for  
Disclosure**

- (1) The Commissioner's Office through Legislative Affairs should be informed immediately of any oral or written request for tax information from a Congressional committee under IRC 6103(f), which was not received through the Taxpayer Advocate, Congressional Affairs Program Office. The Director, Legislative Affairs is designated as the point of contact for the Commissioner's Office. Requests should be communicated through channels to the appropriate Divisional or Functional head of office, who will contact the Director, Legislative Affairs. The Taxpayer Advocate Congressional liaison will be contacted consistent with the statutes and procedures for that office.
- (2) The Director, Legislative Affairs or the Director, Governmental Liaison, Disclosure and Safeguards (GLDS) will authorize the Headquarters or field official having custody of the information to make the disclosure (may be written [including electronic] or oral). No disclosures will be made prior to such authorization. Normally, the IRS component having custody of the information will prepare the disclosure accountings, in accordance with IRC 6103(p)(3)(A). See (15) below for more information on disclosure accountings.
- (3) Questions relating to the disclosure of the information and/or documents should be referred to the Director, Governmental Liaison, Disclosure and Safeguards.
- (4) Action on a committee's request must receive high priority. In the event all the documents requested cannot be furnished expeditiously, the person(s) named in the request should be contacted to determine whether the committee wishes to receive the documents as they become available.
- (5) If the committee wishes to have its agent(s) inspect documents rather than, or prior to, receiving copies, the office authorized to make the disclosure will, after securing all the requested records that may be made available, make arrangements with the agent(s) for inspection at such time and place as the committee wishes. Such inspection should be conducted in the presence of an IRS employee, and should comply with the procedures outlined in IRM 11.3.4.4, as applicable.

- (6) If the documents are not available at the time the authorization for disclosure is issued, the Office of Legislative Affairs will provide an interim response to the requesting committee advising which IRS office has responsibility for complying with its request.
- (7) Grand Jury information may not be included in documents disclosed to Congressional committees. IRS employees processing a committee request should remove all grand jury information. See IRM 11.3.27, Disclosure of Returns and Return Information to Grand Juries, for additional information on handling Grand Jury information.
- (8) Generally, secrecy clauses in tax treaties between the United States and foreign governments provide for disclosure of exchanged information only to persons concerned with the assessment, collection, enforcement, and prosecution of taxes that are the subject of the treaties. The tax-writing committees of Congress (House Ways and Means Committee, Senate Finance Committee and Joint Committee on Taxation) are considered to be persons “concerned with” the assessment, collection, enforcement, and prosecution of taxes that are the subject of tax treaties. These tax-writing Congressional committees and the Government Accountability Office (when acting as agent(s) of these committees) should be afforded access to treaty information when necessary to carry out their oversight responsibilities. However, if a Congressional committee request from other than a tax-writing committee involves information disclosed to the IRS by a foreign government pursuant to a tax treaty, such information should not be disclosed to the committee or its agents.
- (9) Certain information will be removed from a response to a Congressional inquiry unless the Commissioner approves the release. In the absence of such approval, the following information should be removed before disclosure:
  - a. Records that identify, directly or indirectly, an informant, unless the IRS has received a written waiver of confidentiality from the informant with respect to the particular Congressional committee; and
  - b. Open criminal investigation files or information which would reveal a law enforcement technique that if released, would impair tax administration
- (10) Originals of documents are retained in the custody of the IRS and may not be released except in unusual circumstances and only after the Commissioner’s approval has been obtained.
- (11) The scope of an authorization for disclosure to a Congressional committee may not be altered. If an IRS employee is asked to alter the scope of an authorization, he/she must decline.
- (12) If a committee request includes Treasury Inspector General for Tax Administration (TIGTA) reports as well as confidential tax records, Governmental Liaison, Disclosure and Safeguards (GLDS) will coordinate the part of the request concerning the TIGTA reports with TIGTA prior to the issuance of a response. A committee request that relates only to TIGTA reports that do not involve returns or return information will also be coordinated with TIGTA. If the request does not comply with the provisions of IRC 6103(f), any confidential tax information contained in the requested reports must be removed prior to disclosure.
- (13) Records relating to cases that are under active investigation may be disclosed if, in the opinion of the appropriate functional head, no serious adverse effect

on the administration of the tax laws will result from disclosure of the open case records. In making this decision, consideration must be given as to whether the matter is criminal or civil. In the event disclosure of such records would adversely affect tax administration, the IRS office authorized to comply with a committee request will notify the Director, Legislative Affairs, so that the committee may be advised that certain of the requested records relate to an active investigation and that the IRS requests that access be deferred until such time as the matter is resolved.

- (14) When mailing confidential tax records to a committee or to a designated agent thereof, IRS employees should follow the procedures outlined in IRM 1.22, Mail and Transportation Management. If documents requested by a Congressional committee are personally obtained from an IRS office by an authorized agent of the committee, the IRS employee turning the documents over to the agent should examine the agent's identification credentials to verify that the person is actually the committee's designated agent. A receipt for documents furnished to a designated agent should be obtained from the agent.
- (15) Each IRS employee making disclosures to a Congressional committee is responsible for preparing the recordkeeping documents (Form 5466-B, Multiple Records of Disclosure and/or Form 5482, Record of Disclosure required by IRC 6103(p)(3) and, as applicable, by the Privacy Act of 1974. For specific information concerning these accounting requirements, see IRM 10.5.6.7, Privacy Act Accounting for Disclosures, and IRM 11.3.37, Record Keeping and Accounting for Disclosures.

11.3.4.5  
(05-20-2005)  
**Disclosure of Tax  
Exempt and Government  
Entities Information**

- (1) IRC 6104(a)(2) states that the provisions of IRC 6103(f) apply with respect to disclosures of certain exempt organization and employee plan documents to the extent that such information is not otherwise available for public inspection.
- (2) For information concerning which exempt organization records are not available to the public and must be requested by Congressional committees in accordance with the provisions of IRC 6103(f), see IRM 11.3.9, Exempt Organizations.
- (3) For information concerning which employee plan records are not available to the public and must be requested by Congressional committees in accordance with the provisions of IRC 6103(f), see IRM 11.3.10, Employee Plans Information, and appropriate regulations.

11.3.4.6  
(05-20-2005)  
**Disclosure for IRC 6405  
Cases**

- (1) IRC 6405 obligates the Joint Committee on Taxation to review proposed refunds in excess of \$2,000,000. The IRS furnishes tax data concerning such refund cases to the committee to enable it to fulfill its oversight responsibilities. This data includes return information of the subject of the proposed refund. It may also include third party return information if the third party information has a direct relationship to the subject taxpayer's refund.
- (2) Third party information that is not related to an item or transaction concerning the subject's tax refund may not be disclosed to the committee.
- (3) If unrelated third party information is desired by the committee, a written request should be submitted pursuant to IRC 6103(f)(1) or (2).

11.3.4.7  
(05-20-2005)

**Disclosure Under IRC  
8023**

- (1) IRC 8023 authorizes the Joint Committee on Taxation or the Chief of Staff of the Joint Committee to obtain returns and return information for the Committee's use in making investigations, reports, and studies relating to the IRS's administration of internal revenue taxes.
- (2) IRC 8023 is considered the basis for disclosure of tax records only when the Joint Committee is conducting an overall analysis of issues in tax administration that involves random selection of returns and other relevant information dealing with these issues.
- (3) IRC 8023 should not be used as the basis for disclosures of particular information on an individual taxpayer.

11.3.4.8  
(05-20-2005)

**Disclosure of Other  
Than Tax Information**

- (1) The procedures outlined in IRM 11.3.4.4 above, do not apply to Congressional committee requests for IRS documents that do not contain returns or return information.
- (2) Generally, committee requests for this kind of material are routed to the appropriate function for response.
- (3) Committee requests for TIGTA reports that do not include returns or return information will also be coordinated with TIGTA.
- (4) Committee requests for statistical studies or for statistical information in an anonymous form, as described in IRC 6108, should be routed to the Statistics of Income, a function of Research, Applied Analytics & Statistics (RAAS) for processing.