



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.3.37

AUGUST 18, 2023

EFFECTIVE DATE

(08-18-2023)

PURPOSE

- (1) This transmits revised text for IRM 11.3.37, Disclosure of Official Information, Recordkeeping and Accounting for Disclosures.

MATERIAL CHANGES

- (1) IRM 11.3.37.1.4, 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 11.3.37, Disclosure of Official Information, Recordkeeping and Accounting for Disclosures, dated September 17, 2019.

AUDIENCE

All Operating Divisions and Functions.

RELATED RESOURCES

- (1) The Disclosure and Privacy virtual library can be found at the *Disclosure and Privacy Knowledge Base*.

Michael Oser
Acting Director, Governmental Liaison, Disclosure and
Safeguards

11.3.37

Recordkeeping and Accounting for Disclosures

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11.3.37.1
(09-17-2019)
Program Scope and Objectives

- (1) Purpose: This Internal Revenue Manual (IRM) section provides guidance on recordkeeping and accounting for disclosures as governed by Subsection (c) of the Privacy Act of 1974, 5 USC 552a, and the Internal Revenue Code (IRC) IRC 6103(p)(3)(A) .
- (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: All IRS Business Units have responsibility for recordkeeping and accounting for disclosures made pursuant to subsection (c) of the Privacy Act and IRC 6103(p)(3)(A). This responsibility extends to manual as well as electronic applications in which accountable disclosures of tax information occur.

11.3.37.1.1
(09-17-2019)
Background

- (1) The system used to account for disclosures of returns and return information complies with two laws:
 - a. Subsection (c) of the Privacy Act of 1974 (5 USC 552a); and
 - b. IRC 6103(p)(3)(A) .
- (2) Due to these two statutes, individuals may determine whether the IRS disclosed Federal Tax Information (FTI) or Privacy Act information about them. The IRS must record what FTI or Privacy Act information it discloses about any taxpayer.
- (3) Subsection (c) of the Privacy Act requires the IRS to keep an accurate accounting of each disclosure of information from a tax or nontax system of records. A system of records is a group of records regarding individuals that is retrievable by a unique identifier corresponding to those individuals. The IRS publishes systems of records periodically in the Federal Register. View the systems of records at: *Privacy Act System of Records Notices*.
- (4) The procedures in this chapter address only tax systems of records. To account for disclosures from nontax systems, see IRM 10.5.6.7, Privacy Act Accounting for Disclosures.
- (5) To the extent that IRC 6103(p)(3)(A) and Subsection (c) of the Privacy Act overlap regarding a particular disclosure, the accounting requirements of IRC 6103(p)(3)(A) will govern.

Example: IRS provides corporate income tax returns to the Department of Justice in response to an ex parte order submitted under IRC 6103(i)(1). Corporate income tax returns meet the definition of returns under IRC 6103. Therefore, the IRS employee accounts for their disclosure in accordance with the requirements of IRC 6103(p)(3)(A) even though they do not fall within a system of record defined by the Privacy Act.

Example: In accordance with disclosure authority IRC 6103(h)(3)(A), IRS refers a federal tax case to the Department of Justice for criminal prosecution and includes in the referral package the 2015 and 2016 income tax

returns of John Doe along with the related investigative files. Subsection (c) of the Privacy Act requires an accounting for these disclosures. However the IRS employee does not make an accounting since IRC 6103(p)(3)(A) exempts disclosures made under IRC 6103(h)(3)(A) from the accounting requirement.

- (6) IRC 6103(p)(3)(A) requires the IRS to account for all disclosures of returns/ return information furnished under a subsection of IRC 6103 unless specifically exempted.
- (7) The following subsections of IRC 6103 are exempt from the accounting requirements as defined in IRC 6103(p)(3)(A):
 - IRC 6103(c)
 - IRC 6103(e)
 - IRC 6103 (f)(5)
 - IRC 6103(h)(1), IRC 6103(h)(3)(A) and IRC 6103(h)(4)
 - IRC 6103(i)(4) and IRC 6103(i)(8)(A)(ii)
 - IRC 6103(k)(1), IRC 6103(k)(2), IRC 6103(k)(6), IRC 6103(k)(8), and IRC 6103(k)(9)
 - IRC 6103(l)(1), IRC 6103(l)(4)(B), IRC 6103(l)(5), IRC 6103(l)(7), IRC 6103(l)(8), IRC 6103(l)(9), IRC 6103(l)(10), IRC 6103(l)(11), IRC 6103(l)(12), IRC 6103(l)(13), IRC 6103 (l)(14), IRC 6103(l)(15), IRC 6103(l)(16), IRC 6103(l)(17), and IRC 6103(l)(18)
 - IRC 6103(m)
 - IRC 6103(n)
- (8) All IRS employees who are responsible for making an accountable disclosure of tax information are also responsible for completing the accounting for those disclosures, following the procedures in this IRM or their local procedures. Contact the Disclosure Help Desk for any questions regarding the recordkeeping or accounting for disclosures of tax information. Compliance with this requirement may be validated through Quality Reviews.

11.3.37.1.2
(09-17-2019)

Authority

- (1) The following items govern the authority pertaining to recordkeeping and accounting for disclosures of information:
 - Subsection (c) of the Privacy Act of 1974 (5 USC 552a)
 - IRC 6103(p)(3)(A)
 - 26 CFR 301.6103(p)(2)(B)-1

11.3.37.1.3
(09-17-2019)

Roles and Responsibilities

- (1) All IRS employees, contractors and state and federal agencies use this IRM to help comply with the recordkeeping and accounting for disclosures of tax information as governed by the Privacy Act and the Internal Revenue Code.

11.3.37.1.4
(08-18-2023)

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.

11.3.37.1.5
(09-17-2019)

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

Definitions/Acronyms

Acronym	Definition
ACA	Affordable Care Act
ADP	Automated Data Processing
AIMS	Audit Information Management System
ANMF	Automated Non-Master File
ATF&E	Alcohol, Tobacco, Firearms and Explosives
BMF	Business Master File
BSA	Bank Secrecy Act
CADE	Customer Account Data Engine
CFR	Code of Federal Regulations
CI	Criminal Investigation
CIMIS	Criminal Investigation Management Information System
DMF	Disclosure Masterfile
DLN	Document Locator Number
DOJ	Department of Justice
D-PPO	Disclosure Policy and Program Operations
EIN	Employer Identification Number
EOAD	Examination Operational Automated Database
EXSTARS	Excise Summary Terminal Activity Reporting System
FTI	Federal Tax Information
FUTA	Federal Unemployment Tax Act
GAO	Government Accountability Office
GLDEP	Governmental Liaison Data Exchange Program
GLDS	Governmental Liaison, Disclosure and Safe-guards
HCO	Human Capital Office
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Return Master File
JCT	Joint Committee on Taxation
JOC	Joint Operations Center

Acronym	Definition
LB&I	Large Business and International
MFT	Master File Transcript
PGLD	Privacy, Governmental Liaison and Disclosure
PII	Personally Identifiable Information
RAAS	Research, Applied Analytics & Statistics
SSN	Social Security Number
TAR	Taxpayer Address Request
TC	Transaction Code
TDA	Taxpayer Delinquent Account
TE/GE	Tax Exempt/Government Entities
TIN	Taxpayer Identification Number

11.3.37.1.6
(09-17-2019)

Related Resources

- (1) Refer to IRM 10.5.6.7, Privacy Act Accounting for Disclosures for additional information on Privacy Act accounting requirements.

11.3.37.2
(09-17-2019)

General Rules

- (1) When accounting for disclosures, determine how many accounting records to prepare by identifying the number of sources used to furnish information.

Note: The IRS assigns an ADP source code to information collected, developed or maintained by a function.

- a. The Privacy Act governs tax information of individuals; see Exhibit 11.3.37-2 for these sources.
- b. For tax information not governed by the Privacy Act, the sources are those nontax systems of records listed in Exhibit 11.3.37-3.

Exception: When disclosing information from a tax system of records, use the following guidelines to determine the maximum number of accounting records to prepare:

- one accounting for the return or return information involved and
- one for each function whose systems of records are disclosed

- (2) Though a function might disclose information about an individual taxpayer from more than one of its systems of records, the function should prepare an accounting record for only the system of records providing the greatest amount of information.

Note: This procedure is consistent with the spirit of IRC 6103(p)(3)(A) and subsection (c) of the Privacy Act. When disclosing from multiple systems of records, it is more practical to limit the number of sources in order to avoid confusion over the amount of information disclosed.

Example: The Department of Justice is conducting a nontax federal criminal grand jury and makes an Ex Parte Court Order request under IRC 6103(i)(1) for the 2016 individual income tax return and related files and records of John Doe. After conducting a thorough search, the IRS employee locates and discloses the following information for tax year 2016:

a)	Form 1040 U.S. Individual Income Tax Return
b)	Lien File (three pages)
c)	Taxpayer Delinquent Account (TDA) File (20 pages)
d)	Examination Administrative File (workpapers, affidavits, etc.) (50 pages)
e)	Classification and Examination Selection File (edited list of taxpayers selected for audit on which the taxpayer's name appears) (two pages); and
f)	Audit Information Management System (AIMS) Record (computer printout indicating office where return was examined) (one page)

The IRS employee prepares an accounting record for the following:

1)	Form 1040 U.S. Individual Income Tax Return
2)	Taxpayer Delinquency Account File. (Although a disclosure was also made from the lien file, most of the information disclosed from Collection files was obtained from the TDA file) and
3)	Examination Administrative File. (The greatest amount of information was disclosed from the administrative file.)

- (3) The number of disclosures that are recorded on a taxpayer's account per disclosure record is equal to the number of tax periods reported on the record.

Example: An accounting record for ABC Company indicates the IRS disclosed ABC's Forms 1120 for tax years 2013-2016 to the Department of Labor. Thus, the taxpayer's account in the accounting file records four disclosures. For disclosures involving multiple years and functional systems, the taxpayers account in the accounting file records accountings equal to the number of years multiplied by the number of functional systems.

- (4) Refer to Document 12990, Records and Information Management Records Control Schedules, Schedule 8 – Administrative and Organizational Records, Items 44 and 70, (Job No. N1-58-05-2) to ensure records, in hard copy and electronic format, are appropriately managed, retained, and archived in accordance with the National Archives and Records Administration approved records retention and disposition authority. Also refer to IRMs 1.15, Records and Information Management series for compliance with records and files management lifecycle (hardcopy and electronic), including creation, maintenance, retrieval, preservation and disposition of all records to avoid inadvertent/unlawful destruction of records.

11.3.37.3
(09-17-2019)
Accounting System

- (1) Subsection (c) of the Privacy Act requires the IRS to maintain a record of the date, nature, and purpose of each disclosure and the name and address of the recipient of the information disclosed.

Note: Capturing this same information also satisfies the accounting requirements of IRC 6103(p)(3)(A).

- (2) The IRS can account for the disclosure of returns/return information either manually or electronically. Generally, the IRS electronically posts disclosure information to a disclosure accounting file that is an adjunct to the Individual Master File (IMF) and Business Master File (BMF).

11.3.37.3.1
(09-17-2019)
Accounting Procedures

- (1) The business component that discloses the records is responsible for preparing the record of accounting. State or federal agencies making permissible disclosures to other state or federal agencies pursuant to an IRC 6103(p)(2)(B) agreement will maintain a permanent system of recording disclosures and provide to the IRS within 30 days after the close of each calendar year, a narrative of accounting for all disclosures of returns and return information made to the receiving agency, as required by 26 USC 6103(p)(3)(A) and 26 CFR 301.6103(p)(2)(B)-1 . Disclosure personnel are available to provide technical assistance.

- (2) A record of accounting for disclosure of returns/return information includes the following items:

- a. **Name Control:** The first 4 alpha and/or numeric characters of the taxpayer's last name (in the case of individuals) or the first four alpha and/or numeric characters of the business name (in the case of partnership, corporations, etc.)
- b. **Taxpayer Identification Number:** The IRS identifies a taxpayer's business account through the Employer Identification Number (EIN). The IRS identifies an individual taxpayer through the Social Security Number (SSN).
- c. **Tax Period:** The Service uses a six digit code to indicate the end of the tax period for a given return. The first four digits represent the year (YYYY) and the next two digits represent the month (MM).
- d. **Disclosure Date:** Date of the disclosure (MMDDYYYY). The Service uses an eight digit code to indicate the date. The first two digits represent the month (MM), the next two digits represent the day (DD) and the last four digits represent the year (YYYY).
- e. **Nature of Disclosure Code:** A one digit code that represents the method of disclosure, i.e. a verbal disclosure, an electronic disclosure, inspection of records, or paper copy of record. See Exhibit 11.3.37-6, Multiple Record of Disclosure for a listing of the nature of disclosure codes.
- f. **Agency Code:** A three digit code assigned to the agency, person or entity receiving a disclosure. See Exhibit 11.3.37-4, State Agency Codes and Exhibit 11.3.37-5, Federal Agency Codes.

Note: Not all agency codes reflected in the Exhibit can be used to post a disclosure accounting, care should be taken to use correct agency codes to ensure accurate accountings.

- g. **Purpose Code:** A two digit code that identifies the authorizing statute for the disclosure. See Exhibit 11.3.37-6, Multiple Record of Disclosure for a listing of the purpose codes.

- h. **ADP Source Code:** A three digit code identifying the system of record of the disclosure. See Exhibit 11.3.37-1, Frequently Used ADP Source Codes Tax Systems of Records (Individuals Covered by the Privacy Act), Exhibit 11.3.37-2, ADP Source Codes - Tax Systems of Records (Systems Governed by the Privacy Act) , and Exhibit 11.3.37-3, ADP Source Code - Tax Information (Not Governed by the Privacy Act) for the listed ADP source codes.
 - (3) The IRS developed Form 5466-B, Multiple Record of Disclosure, to record the information required by subsection (c) of the Privacy Act and IRC 6103(p)(3)(A). Form 5466-B records information using a combination of numerical codes and vertical entries. A computerized version of Form 5466-B may be used. Instructions for preparing Form 5466-B are in Exhibit 11.3.37-6, Multiple Record of Disclosure. The numerical codes used on the Form are listed in IRM Exhibit 11.3.37-1 through IRM Exhibit 11.3.37-5.
- Note:** Unauthorized disclosures are not accounted for via Form 5466-B. Instead, they are reported to the Incident Management Team via the *Personally Identifiable Information (PII) Reporting Form* as provided for in IRM 11.3.1, Introduction to Disclosure and IRM 11.3.38, Roles and Responsibilities of Disclosure Managers.
- (4) Prepare separate Forms 5466-B to account for IMF and BMF disclosures.
 - (5) If an IRS employee discloses tax information about an individual that is not contained in a Privacy Act system of records, the employee must still make an accounting to comply with IRC 6103(p)(3)(A).

Example: A state tax agency requests a copy of the 2016 income tax return of John Doe. The IRS employee finds that no return has been filed and discloses this fact to the state tax agency. There is no Privacy Act accounting required since no record was disclosed. However, disclosure of the lack of filing must be accounted for under IRC 6103(p)(3)(A). The ADP Source Code used to account for the disclosure is source code 116, IMF, even though no record was actually disclosed from that system of records. To account for such a disclosure, the IRS employee uses the ADP Source Code for that system when preparing the accounting record on Form 5466-B.

- (6) Account for disclosures of returns and return information about corporations or other non-individual entities for which there is no ADP Source Code listed in Exhibit 11.3.37-2 as if the information related to individuals.
- (7) Forward the completed Form 5466-B to one of the following addresses no later than the last work day of the month.
 - a. IMF Form 5466-B are mailed to:

Internal Revenue Service
Attn: Batching MS 6052
333 W. Pershing Rd.
Kansas City, MO 64108
 - b. BMF Form 5466-B are mailed to:

Internal Revenue Service

Attn: Batching MS 6054
1973 N. Rulon White Blvd.
Ogden, UT 84404

Note: Send Form 3210, Document Transmittal, with the Form 5466-B to verify receipt of the form.

- (8) Disclosure Managers should establish quality control procedures for review of any Form 5466-B prepared by their employees, prior to forwarding to Campus batching operations in order to ensure accuracy.
- (9) Campuses are responsible for posting the information contained on the forms to the Masterfile.
- (10) Certain disclosures that are made electronically include an automated accounting and do not require the preparation of Form 5466-B.
- (11) The Martinsburg or Detroit Computing Centers make disclosures through the Governmental Liaison Data Exchange Program (GLDEP) that are accounted for electronically (e.g., certain disclosures to state tax agencies, for state tax administration purposes under IRC 6103(d)).
- (12) Disclosure accountings are also electronically generated through the use of AIMS. AIMS is used to account for the automatic disclosure of copies of Revenue Agent Reports provided for by implementing agreements between IRS and state tax agencies.
- (13) Once a disclosure is accounted for, subsequent disclosures made from the same source, in response to the same request, and in the same manner as the initial disclosure, do not have to be accounted for again.

Example: On September 1, 2017 an IRS employee provides return information from a Criminal Investigation administrative file (a portion of the Special Agent's Report) to the U.S. Attorney pursuant to an IRC 6103(i)(1) request concerning the ABC Company. An entry is made on Form 5466-B to record the disclosure. On September 12, 2017 the IRS employee provides additional return information (copies of ABC Company's checks, obtained by the Special Agent from a bank) in response to the same IRC 6103(i)(1) request. No new accountings are required. A description of the material and date of the disclosure are retained in the file, or the documents could be stamped or noted to indicate the date and recipient of the disclosure.

11.3.37.3.2
(09-17-2019)
**Narrative Record of
Accounting**

- (1) Consider using a narrative record of accounting in lieu of Form 5466-B when accounting for a large number of records.
- (2) Use the narrative accounting method where:
 - a. Resource savings would result.
 - b. The posting of individual accountings to taxpayer accounts (Transaction Code (TC) 120) is unavailable to the taxpayer, i.e. disclosures made under a condition of disclosure as stated in 5 USC 552a(b)(7).

Note: Submit a narrative record of accounting for Ex Parte court orders that are sealed or not a matter of public record. The 5466-B accounting places a Transaction Code on the taxpayer account that

can be requested and/or released on a transcript of account. A narrative accounting avoids the potential for taxpayer notification that their information has been disclosed, prior to the order being made a public record.

Note: Decide whether a narrative accounting is appropriate on a case by case basis with the business unit supervisor.

- (3) A narrative record of accounting for disclosure of returns/return information summarizes the disclosures made includes the following items:
 - a. Category and number of taxpayers:
 - IMF - number of IMF taxpayers whose information was disclosed
 - BMF - number of BMF taxpayers whose information was disclosed
 - Tax years - list tax periods disclosed. Provide listing separately for IMF and BMF if both are reported in the narrative accounting.
 - Total number of disclosures (Number of IMF taxpayers, "+" number of BMF taxpayers "+" total tax periods disclosed = total number of disclosures)
 - b. Date of disclosure
 - c. Description of documents disclosed: Briefly describe what was disclosed (e.g., Transcripts, lack of record, copy of tax return)
 - d. Purpose of disclosure: Select appropriate purpose code from Exhibit 11.3.37-6 (e.g. IRC 6103(d) – Purpose Code 11
 - e. Name of agency receiving the information: Provide name and address of the agency receiving the information
 - f. Location of IRS office retaining a copy of disclosed information: Indicate IRS office location where a record of the disclosed information is maintained
 - g. Nature of documents disclosed: Describe method of disclosure (e.g., a verbal disclosure, an electronic disclosure, inspection of records, paper copy of record)
- (4) The business component that owns the records must prepare the accounting for disclosures. State or federal agencies making permissible disclosures to other state or federal agencies pursuant to an IRC 6103(p)(2)(B) agreement must also make any required accountings and forward their narrative to the IRS. Disclosure personnel are available to provide technical assistance.
- (5) The office that owns the records will make a narrative report and retain a copy of the report in order to satisfy section (c)(2) of the Privacy Act and IRC 6103(p)(3)(A). Forward the narrative record of accounting to the respective Business Unit coordinator, who will forward total disclosure counts to the appropriate Disclosure Policy and Program Operations (D-PPO) Analyst, with a copy maintained by the office making the disclosure. To the maximum extent possible, retain documentation that would enable identification of the specific taxpayers in the event it is necessary to construct such a list at some future time.
- (6) Note the file or maintain a copy of the accounting document to show the compilation of the disclosure accounting.

11.3.37.4
(09-17-2019)
**Disclosure Accounting
Report to the Joint
Committee on Taxation
(JCT)**

- (1) GLDS, Disclosure Policy and Program Operations is responsible for preparing an annual report of the authorized disclosures accounted for under IRC 6103(p)(3)(A) .
- (2) IRC 6103(p)(3)(B) and (C) define the scope, content and timing for submitting the report. IRS must submit the report no later than 90 days after the close of each calendar year, generally by March 31 for all accountable disclosures made during the prior calendar year. The report is a compilation of the number of records disclosed under the reportable provisions of IRC 6103(p)(3)(A). IRS functional business units report the record counts to D-PPO both systemically and manually. See IRM 11.3.37.4.1 below for processing guidance.
- (3) The D-PPO lead analyst will contact and engage the JCT each year for input into and feedback needed for changes to the scope and content of the report. The D-PPO analysts will send a request for disclosure counts in December to each of the business units and external sources that provided data from the prior year's report providing any additional guidance or instructions. The business unit point of contact should timely advise D-PPO of any personnel changes prior to the annual engagement.
- (4) Throughout the year, but only as necessary, the D-PPO analyst will evaluate legislative changes to IRC 6103, new agreements, memoranda of understanding, and new systems for disclosing return information to determine if accountings are required. The D-PPO analyst will work with all IRS business units to provide awareness training in properly accounting for disclosures when required.
- (5) The report package will contain:
 - a. Cover transmittal letter
 - b. Report of disclosures under IRC 6103(p)(3)(B)
 - c. Public report of disclosures under IRC 6103(p)(3)(C), including appropriate reference and footnotes, and a brief explanation of the general purposes for each IRC section included in the report
 - d. Internal transmittal documents; Form 14074, Action Routing Sheet, Form 13839-A, Note to Reviewer, and any other explanatory documents to facilitate the review and approval of the report package
- (6) After compiling all data and preparing the report, PGLD management, Chief Counsel (Procedure & Administration), the Deputy Commissioner for Operations Support, and the Commissioner's Chief of Staff will review and approve the report package for the Commissioner's signature. Legislative Affairs delivers the report to the JCT Chief of Staff.

11.3.37.4.1
(09-17-2019)
**Functional Input into the
Disclosure Accounting
Report**

- (1) Disclosure Policy and Program Operations relies on business and functional units that make accountable disclosures to maintain records and report the number of disclosures, either systemically within various applications or manually.
- (2) IRC 6103(p)(3)(A) requires, with limited exceptions enumerated in the statute, the IRS to maintain a permanent system of standardized records or accountings of all requests for inspection or disclosure of returns or return information. These systems may be automated within an information technology application or manually maintained.

- (3) The exceptions are specified by IRC 6103 subsection in IRC 6103(p)(3)(A). If the subsection is not specifically listed in IRC 6103(p)(3)(A), employees making authorized disclosures must account for the disclosure.

Example: IRC 6103(e), disclosures of tax returns or return information to a person with a material interest (e.g. the taxpayer's return to the taxpayer) **is listed** so no accounting is required. IRC 6103(d), disclosures to state tax agencies **is not listed** so any disclosure under this subsection requires accounting.

- (4) Unauthorized disclosures are not reported in the annual JCT report.
- (5) If the IRS employee prepares and submits Form 5466-B, Multiple Record of Disclosure, the employee's actions are complete as that process captures the disclosure accounting in the Disclosure Masterfile.
- (6) If the IRS employee making an accountable disclosure does not prepare and submit Form 5466-B, additional steps are necessary to ensure the JCT report captures the accountings.
- (7) Each business unit is responsible for developing procedures for compiling narrative accounting memoranda or other recordation accounting for disclosures and providing summaries to D-PPO.
- (8) Business units or functions must submit their summary of accountings to D-PPO no later than January 31st of each year. D-PPO encourages earlier or more frequent reporting (monthly, quarterly, semi-annually, or ad hoc) if the circumstances allow.
- (9) Examples of data sources and functions include, but are not limited to:
- Disclosure Areas East and West – Technical Advisors will compile a summary narrative accounting report from their respective Disclosure Offices for disclosures not accounted for on previously submitted Forms 5466-B.
 - GLDS Data Services – will compile a summary and detailed report of all accountable disclosures made through the GLDEP, the Reimbursable Programs, and related extracts.
 - Information Technology will provide a compilation summary and detailed report of all disclosures reported from the Disclosure Masterfile.
 - Statistics of Income, a function of Research, Applied Analytics & Statistics (RAAS) will provide a compilation summary and detailed report of all statistical disclosures made under IRC 6103(j), to the JCT under IRC 6103(f), or any other project from which accountable disclosures are made, including a brief explanation of each project.
 - Large Business & International (LB&I) will provide a summary and detailed report of all bulk and specific disclosures to competent authorities under IRC 6103(k)(4).
 - Other business units and functions that provide reports of disclosures for various programs and projects include; Examination Operational Automated Database (EOAD), SS-8 Determinations, Excise Summary Terminal Activity Reporting System (EXSTARS)/Joint Operations Center (JOC), TE/GE/6104(c), and the Affordable Care Act (ACA).
 - Excluded from this list are disclosures reported systemically into the Disclosure Masterfile (DMF) or through the use of Form 5466-B, Multiple Record of Disclosure.

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Exhibit 11.3.37-1 (09-17-2019)**Frequently Used ADP Source Codes Tax Systems of Records (Individuals Covered by the Privacy Act)**

Use the source codes identified below when preparing a record of accounting to capture the types of records that were disclosed.

Types of Records	Description	Source Code
Individual Microfilm Retention Register 22.032	Abstracts of tax and/or modules that have been removed from IMF	118
Subsidiary Accounting Files 22.054	Income Tax Returns or documents containing name, address, (TIN) and accounting information	120
Information Return Master File (IRMF) 22.061	Information document (including Form W-2) information	144
Customer Account Data Engine (CADE) Individual Master File (IMF) 24.030	Information from the IMF including account transcript	116
Taxpayer Delinquent Account Files 26.019	(a) Adjustment and Payment Tracers Files, (b) Collateral Files, (c) Seized Property Records, (d) Tax Collection Waiver, Forms 900 Files, and (e) Accounts on Child Support Obligations	218
Taxpayer Delinquency Investigation Files 26.020	Collection case files	219
Examination Administrative File 42.001	Exam case files including Revenue Agent Reports or their equivalents	400
Compliance Programs and Project Files 42.021	Form 8300, Report of Cash Payment Over \$10,000 Received in a Trade or Business.	215
Appeals Case Files 44.001	Appeals case files	451
Criminal Investigation Management Information System (CIMIS) and Case Files 46.002	Investigatory case files including Special Agent Reports	501

Note: This list contains the most frequently used ADP Source Codes and is not all inclusive.

Exhibit 11.3.37-2 (09-17-2019)**ADP Source Codes - Tax Systems of Records (Systems Governed by the Privacy Act)**

Use the source codes identified below when preparing a record of accounting to capture the types of records that were disclosed. For more information on Privacy Act System of Records Notices, see IRM 11.3.37.1.1(3).

General Types of Records	Source Code
Correspondence Files and Correspondence Control Files (including Inquiries Stakeholder Relationship files) 00.001	752
Annual Listing of Undelivered Refund Checks 22.003	102
File of Erroneous Refunds 22.011	105
Form 1042-S Index by Name of Recipient 22.026	112
Individual Microfilm Retention Register 22.032	118
Subsidiary Accounting Files 22.054	137
Automated Non-Master File 22.060	120
Information Return Master File 22.061	144
Customer Account Data Engine Individual Master File 24.030	116
Customer Account Data Engine Business Master File 24.046	128
Audit Underreporter Case Files 24.047	104

Appeals Records	Source Code
Appeals Case Files 44.001	451
Appeals Centralized Data 44.003	450
Art Case Files 44.004	680
Expert Witness and Fee Appraiser Files 44.005	682

Exhibit 11.3.37-2 (Cont. 1) (09-17-2019)**ADP Source Codes - Tax Systems of Records (Systems Governed by the Privacy Act)**

Chief Counsel Records	Source Code
Chief Counsel Management Information System Records 90.001	700
Chief Counsel Litigation and Advice (Civil) Records 90.002	701
Chief Counsel Litigation and Advice (Criminal) Records 90.003	702
Chief Counsel Library Records 90.005	704

Collection Records	Source Code
Acquired Property Records 26.001	200
Form 2209 Courtesy Investigations: 26.006	205
Lien Files 26.009	208
Offer In Compromise Files 26.012	211
Trust Fund Recovery Cases/One Hundred Percent Penalty Cases 26.013	212
Record 21, Record of Seizure and Sale of Real Property 26.014	213
Taxpayer Delinquent Account Files 26.019	218
Taxpayer Delinquency Investigation Files 26.020	219
Transferee Files 26.021	220
Compliance Programs and Project Files 42.021	215

Criminal Investigation Records	Source Code
Anti-Money Laundering/Bank Secrecy Act and Form 8300 Records 42.031	Pending
Criminal Investigation Management Information System and Case Files 46.002	501

Exhibit 11.3.37-2 (Cont. 2) (09-17-2019)**ADP Source Codes - Tax Systems of Records (Systems Governed by the Privacy Act)**

Criminal Investigation Records	Source Code
Confidential Informants 46.003	502
Electronic Surveillance Files 46.005	504
Relocated Witnesses 46.015	514

Examination Records	Source Code
Examination Administrative Files 42.001	400
Audit Information Management System 42.008	402
International Enforcement Program Files 42.017	418
Compliance Programs and Project Files 42.021	404

LB&I Records	Source Code
Examination Administrative Files 42.001	400
Compliance Programs and Project Files 42.021	215
Data on Taxpayers' Filing on Foreign Holdings 42.027	408
Collateral and Information Requests System 49.001	575
Tax Treaty Information Management System 49.002	576

PGLD Records	Source Code
Disclosure Records 48.001	551
Defunct Special Service Staff Files Being Retained Because of Congressional Directive 48.008	222

Exhibit 11.3.37-2 (Cont. 3) (09-17-2019)**ADP Source Codes - Tax Systems of Records (Systems Governed by the Privacy Act)**

TE/GE Records	Source Code
Tax Exempt & Government Entities Correspondence Control Records 50.001	621
Tax Exempt & Government Entities Reports of Significant Matters 50.003	622

Exhibit 11.3.37-3 (09-17-2019)**ADP Source Codes - Tax Information (Not Governed by the Privacy Act)**

Use the source codes identified below when preparing a record of accounting to capture the types of records that were disclosed. For more information on Privacy Act System of Records Notices, see IRM 11.3.37.1.1(3)

Types of Returns	Document and Automated Files	Collection Admin Files	TE/GE or Examination Admin Files	CI Admin Files	Chief Counsel Admin Files
ATF&E Form	170	270	470	570	770
Form 706, U.S. Estate Tax Return 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return, Form 706-GS(T), Generation - Skipping Transfer Tax Return for Terminations Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions	171	271	471	571	771
Form 709, U.S. Gift (and Generation-Skipping Transfer) Tax Return,	172	272	472	572	772
Form 720, Quarterly Federal Excise Tax Returns	173	273	473	573	773
Form 730, Monthly Tax Return for Wagers, Form 11-C, Occupational Tax and Registration Return for Wagering	174	274	474	574	774
Form 940, 940-PR, Employer's Annual Federal Unemployment (FUTA) Tax Returns	183	283	483	583	783

Exhibit 11.3.37-3 (Cont. 1) (09-17-2019)**ADP Source Codes - Tax Information (Not Governed by the Privacy Act)**

Types of Returns	Document and Automated Files	Collection Admin Files	TE/GE or Examination Admin Files	CI Admin Files	Chief Counsel Admin Files
Forms 941, 941-PR, 941-SS, 941-E, Employers Quarterly Federal Tax Returns Form 944, Employers Annual Federal Tax Return Form 945, Annual Return of Withheld Federal Income Tax	184	284	484	584	784
Form 943, 943-PR, Employer's Annual Tax Return for Agricultural Employees	186	286	486	586	786
Form CT-1, Employers Annual Railroad Retirement Tax Return	187	287	487	587	787
Form 1065, U.S. Return of Partnership Income	188	288	488	588	788
Forms 1120 Series, U.S. Corporation Income Tax Returns	189	289	489	589	789
Form 1120-S, U.S. Income Tax Return for an S Corporation	190	290	490	590	790
Form 2290, Heavy Highway Vehicle Use Tax Return	192	292	492	592	792
Form 5227, Split - Interest Trust Information Return	194	294	494	594	794
Form 5330, Return of Excise Taxes Related to Employee Benefit Plans	195	295	495	595	795
Form 990-T, Exempt Organization Business Income Tax Return	197	297	497	597	797

Exhibit 11.3.37-3 (Cont. 2) (09-17-2019)**ADP Source Codes - Tax Information (Not Governed by the Privacy Act)**

Types of Returns	Document and Automated Files	Collection Admin Files	TE/GE or Examination Admin Files	CI Admin Files	Chief Counsel Admin Files
Form 1041, U.S. Income Tax Return for Estates and Trusts	198	298	498	598	798
BMF Entity	175	-	-	-	-
Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC	162	262	462	562	762
Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	(Back of Form Only)	263	463	563	763
Form 5300, Application for Determination for Employee Benefit Plan	164	264	464	564	764
Form 990, Return of Organization Exempt From Income Tax	165	265	465	565	765
Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation	166	266	466	566	766
Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts	-	268	468	568	768

Note: If a disclosure is made of a return/return information regarding a form not specifically listed in Part II, enter the ADP Source Code for the basic form on Form 5466-B. For example, if Form 1120-L is disclosed, enter ADP Source Code 189.

Exhibit 11.3.37-4 (09-17-2019)**State Agency Codes**

When preparing a record of accounting, use the state agency codes identified below to capture the state-level agency receiving the disclosure. The agency codes are used for a variety of purposes, not just accountings. Not all the agencies listed are authorized to receive return information subject to the accounting requirements subject to IRC 6103(p)(3)(A).

Note: When AIMS is used for accounting for disclosures to these state tax agencies, two disclosures will be recorded on the master file. Therefore, AIMS should only be used when both a return and Revenue Agent Report regarding the same taxpayer are simultaneously disclosed to these agencies.

State	Agency Code	Sub Agency
Alabama	A63	Department of Public Health
	163	Department of Revenue
	363	Department of Corrections
	637	Child Support Enforcement
	963	Department of Labor
Alaska	A92	State Based Exchange
	192	Department of Revenue
	392	Department of Corrections
	92X	Department of Revenue, Child Support Services Division
	992	Department of Labor and Workforce Development
Arizona	A86	Health Insurance Exchange
	04T	Navajo Nation Tribal Child Support Enforcement Agency
	186	Department of Revenue
	386	Department of Corrections
	586	Department of Transportation
	86X	Department of Economic Security, Child Support Enforcement
	986	Department of Economic Security, Unemployment Insurance Administration

Exhibit 11.3.37-4 (Cont. 1) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Arkansas	A71	Health Benefit Exchange
	171	Department of Finance and Administration
	371	Department of Corrections
	621	Department of Health and Human Services
	71X	Department of Finance and Administration, Child Support Enforcement
	971	Department of Workforce Services
California	A94	Health Benefit Exchange
	194	Franchise Tax Board
	394	Department of Corrections and Rehabilitation
	494	Department of Tax and Fee Administration
	694	Office of State Controller
	894	Office of the Attorney General
	94X	Department of Child Support Services
	994	Employment Development Department
Colorado	A84	Connect for Health
	184	Department of Revenue
	384	Department of Corrections
	84X	Department of Human Services, Child Support Enforcement
	884	Secretary of State
	984	Department of Labor and Employment
Connecticut	A06	Access Health
	06X	Department of Social Services, Child Support Enforcement
	106	Department of Revenue Services
	306	Department of Corrections
	906	Department of Labor

Exhibit 11.3.37-4 (Cont. 2) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Delaware	A51	Delaware Exchange
	151	Department of Finance
	351	Department of Corrections
	51X	Health and Social Services, Child Support Enforcement
	651	Department of Transportation
	951	Department of Labor, Division of Unemployment Insurance
District of Columbia	A53	Health Benefit Exchange Authority
	153	Chief Financial Officer, Office of Tax and Revenue
	353	Department of Corrections
	53X	Office of the Attorney General, Child Support Services
	753	Department of Employment Services
Florida	A59	Florida Exchange
	159	Department of Revenue
	360	Department of Corrections
	59X	Department of Revenue, Child Support Enforcement
	959	Department of Economic Opportunity
Georgia	A58	Georgia Exchange
	158	Department of Revenue
	368	Department of Corrections
	58X	Division of Child Support Services
	958	Department of Labor

Exhibit 11.3.37-4 (Cont. 3) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Hawaii	A99	Health Connector
	199	Department of Taxation
	313	Department of Public Safety, Department of Corrections
	899	Department of Attorney General
	99X	Child Support Enforcement Agency
	999	Department of Labor and Industrial Relations, Unemployment Insurance
Idaho	A82	Your Health Idaho
	182	State Tax Commission
	382	Department of Corrections
	82X	Department of Health and Welfare, Child Support Enforcement
	882	Department of Labor
Illinois	A36	Health Benefit Exchange
	136	Department of Revenue
	336	Department of Corrections
	36X	Department of Healthcare and Family Services, Child Support Services
	636	Attorney General
	936	Department of Employment Security
Indiana	A35	Indiana Exchange
	135	Department of Revenue
	335	Department of Corrections
	35X	Department of Child Services, Child Support Bureau
	735	Department of Workforce Development

Exhibit 11.3.37-4 (Cont. 4) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Iowa	A42	Iowa Exchange
	142	Department of Revenue
	342	Department of Corrections
	42X	Department of Human Service, Child Support Recovery
	624	Department of Human Services
	942	Workforce Development
Kansas	A48	Kansas Exchange
	148	Department of Revenue
	348	Department of Corrections
	48X	Department for Children and Families, Child Support Services
	948	Department of Labor, Unemployment Insurance Tax
Kentucky	A61	Health Benefit Exchange
	161	Department of Revenue
	261	Louisville Metro Revenue Commission
	361	Lexington/Fayette Urban County Government
	365	Department of Corrections
	61X	Cabinet for Health and Family Services, Child Support Enforcement
	961	Education and Workforce Development Cabinet
Louisiana	A72	Louisiana Exchange
	172	Department of Revenue
	372	Department of Public Safety and Corrections
	72X	Child Support Enforcement
	972	Workforce Commission

Exhibit 11.3.37-4 (Cont. 5) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Maine	A01	Maine Exchange
	01X	Department of Human Services
	101	Revenue Services
	301	Department of Corrections
	801	Board of Tax Appeals
	901	Department of Labor, Bureau of Unemployment Compensation
Maryland	A52	Health Benefit Exchange
	152	Comptroller of Maryland
	352	Department of Corrections
	52X	Department of Human Resources, Child Support Enforcement
	552	Department of Assessments and Taxation
	952	Department of Labor, Licensing, and Registration
Massachusetts	A04	Commonwealth Health Insurance Connector Authority
	04X	Department of Revenue, Child Support Enforcement
	104	Department of Revenue
	304	Department of Corrections
	904	Executive Office of Labor and Workforce Development, Department of Unemployment Assistance

Exhibit 11.3.37-4 (Cont. 6) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Michigan	A38	Department of Community Health
	138	Department of Treasury
	13T	Keweenaw Bay Indian Community Tribal Child Support Enforcement
	238	City of Detroit Finance Department
	378	Department of Corrections
	38X	Department of Human Services, Office of Child Support
	838	Attorney General
	938	Unemployment Insurance Agency
Minnesota	A41	Health Insurance Marketplace
	141	Department of Revenue
	21T	Red Lake Band of Chippewa Indians Tribal Child Support Enforcement
	24T	White Earth Nation Tribal Child Support Enforcement
	340	Department of Corrections
	41X	Department of Human Services, Child Support Enforcement
	941	Department of Employment and Economic Development
Mississippi	A64	Division of Medicaid, Office of the Governor
	164	Department of Revenue
	364	Department of Corrections
	64X	Child Support Enforcement
	764	Department of Employment Security

Exhibit 11.3.37-4 (Cont. 7) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Missouri	A43	Missouri Exchange
	143	Department of Revenue
	243	City of Kansas Finance Department
	343	City of St. Louis Collector of Revenue
	344	Department of Corrections
	43X	Department of Social Services, Family and Child Support Division
	609	Department of Social Services
	943	Department of Labor and Industrial Relations, Employment Security
Montana	A81	Montana Exchange
	181	Department of Revenue
	381	Department of Corrections
	681	Department of Justice
	81X	Department of Public Health and Human Services
	981	Department of Labor and Industry, Employment Insurance
Nebraska	A47	Nebraska Exchange
	147	Department of Revenue
	314	Department of Correctional Services
	47X	Department of Health and Human Services, Children and Family
	632	Department of Health and Human Services, Economic Assistance
	947	Department of Labor

Exhibit 11.3.37-4 (Cont. 8) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Nevada	A88	Silver State Health Insurance Exchange
	188	Department of Taxation
	388	Department of Corrections
	588	Department of Motor Vehicles
	788	Department of Employment, Employment Security Division
	88X	Department of Health and Human Services, Child Support Division
New Hampshire	A02	New Hampshire Exchange
	02X	Department of Health and Human Services, Child Support Services
	102	Department of Revenue Administration
	302	Department of Corrections
	702	Department of Safety
	902	Employment Security
New Jersey	A22	New Jersey Exchange
	122	Department of Treasury, Division of Taxation
	140	Division of Revenue
	22X	Department of Human Services, Family Development, Child Support
	322	Department of Corrections
	922	Department of Labor
New Mexico	A85	Health Insurance Exchange
	185	Taxation and Revenue Department
	389	Department of Corrections
	85X	Human Services Department, Child Support Enforcement
	985	Department of Labor, Workforce Solutions

Exhibit 11.3.37-4 (Cont. 9) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
New York	A11	Health Benefit Exchange
	111	Department of Taxation and Finance
	113	New York City Department of Finance
	11X	Division of Child Support Enforcement
	311	New York State Department of Corrections and Community Supervision
	611	New York State Attorney General, Charities Bureau
	911	Department of Labor
North Carolina	A56	North Carolina Exchange
	156	Department of Revenue
	356	Department of Public Safety, Division of Adult Correction
	56X	Department of Health and Human Services, Child Support Program
	956	Employment Security Commission
North Dakota	A45	North Dakota Exchange
	145	Office of State Tax Commissioner
	23T	Three Affiliated Tribes, Tribal Child Support Enforcement
	315	Department of Corrections and Rehabilitation
	45X	Department of Human Services, Child Support Enforcement
	945	Job Service

Exhibit 11.3.37-4 (Cont. 10) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Ohio	A31	Ohio Health Benefit Exchange
	031	City of Toledo, Taxation and Treasury
	107	Attorney General
	131	Department of Taxation
	133	City of Cleveland Division of Taxation
	231	Cincinnati Department of Finance, Income Tax Division
	31X	Department of Job and Family Services, Office of Child Support
	331	Regional Income Tax Agency
	332	Department of Rehabilitation and Correction
	431	City of Columbus Income Tax Division
	531	Central Collection Agency
	614	Department of Medicaid
	931	Department of Job and Family Services, Unemployment Insurance

Exhibit 11.3.37-4 (Cont. 11) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Oklahoma	A73	Oklahoma Exchange
	03T	Modoc Tribe of Oklahoma, Tribal Child Support Enforcement
	05T	Chickasaw Nation, Child Support Services
	06T	Osage Nation, Child Support Services
	10T	Cherokee Nation, Human Services, Child Support Services
	12T	Kaw Nation, Child Support Services
	15T	Muscogee Creek Nation, Child Support
	173	Tax Commission
	17T	Ponca Tribe of Oklahoma, Child Support Enforcement
	373	Department of Corrections
	73X	Department of Human Services, Child Support Services
	973	Employment Security Commission
Oregon	A93	Cover Oregon
	193	Department of Revenue
	295	City of Portland, Management and Finance, Revenue Division
	395	Department of Corrections
	493	Department of Transportation
	93X	Department of Justice, Division of Child Support
	993	Employment Department

Exhibit 11.3.37-4 (Cont. 12) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Pennsylvania	A23	Pennsylvania Exchange
	123	Department of Revenue
	223	City of Philadelphia Department of Revenue
	233	City of Pittsburgh Department of Finance
	23X	Department of Public Welfare, Child Support Enforcement
	323	Department of Corrections
	923	Department of Labor & Industry, Unemployment Compensation Tax
Rhode Island	A05	Health Benefit Exchange
	05X	Department of Human Services, Office of Child Support Services
	105	Division of Taxation
	305	Department of Corrections
	905	Department of Labor and Training
South Carolina	A57	South Carolina Exchange
	157	Department of Revenue
	357	Department of Corrections
	57X	Department of Social Services, Child Support Enforcement
	957	Department of Employment and Workforce
South Dakota	A46	South Dakota Exchange
	146	Department of Revenue and Regulation
	22T	Sisseton Wahpeton Oyate Sioux, Child Support Enforcement
	316	Department of Corrections
	46X	Department of Social Services, Division of Child Support
	946	Department of Labor and Regulation

Exhibit 11.3.37-4 (Cont. 13) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Tennessee	A62	Bureau of TennCare
	162	Department of Revenue
	362	Department of Corrections
	62X	Department of Human Resources, Child Support Enforcement
	962	Department of Labor and Workforce, Employment Security
Texas	A74	Texas Exchange
	174	Comptroller of Public Accounts
	374	Department of Criminal Justice
	74X	Office of the Attorney General, Child Support Division
	974	Workforce Commission
Utah	A87	Utah Health State Based Exchange
	187	State Tax Commission
	387	Department of Corrections
	87X	Department of Human Services, Office of Recovery Services
	987	Department of Workforce Services, Unemployment Insurance
Vermont	A03	Department of Vermont Health Access
	03X	Agency of Human Services, Children and Families, Child Support
	103	Department of Taxes
	303	Department of Corrections
	503	Department of Motor Vehicles
	903	Department of Labor, Unemployment Insurance and Wages

Exhibit 11.3.37-4 (Cont. 14) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Virginia	A54	Virginia Exchange
	154	Department of Taxation
	354	Department of Corrections
	54X	Department of Social Services, Child Support Enforcement
	620	Department of Social Services
	654	Department of Motor Vehicles
	954	Employment Commission
Washington	A91	Health Benefit Exchange
	11T	The Confederated Tribes of the Colville Reservation
	14T	Lummi Nation Tribal Child Support Enforcement Agency
	16T	Nooksak Indian Tribe Tribal Child Support Enforcement Agency
	18T	Port Gamble S'Klallam Tribal Child Support Enforcement Agency
	191	Department of Revenue
	19T	Puyallup Tribe of Indians Tribal Child Support Enforcement Agency
	20T	Quinault Indian nation Tribal Child Support Enforcement Agency
	291	Department of Labor and Industries
	338	Department of Corrections
	91X	Department of Social and Health Services, Division of Child Support
	991	Employment Security Department

Exhibit 11.3.37-4 (Cont. 15) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
West Virginia	A55	West Virginia Exchange
	155	Department of Revenue, State Tax Department
	355	Department of Corrections
	55X	Department of Health and Human Resources, Child Support
	616	Department of Health and Human Resources, Children and Families
	955	Department of Commerce, Workforce West Virginia
Wisconsin	A39	Wisconsin Exchange
	02T	Forest County Potawatomi Community, Tribal Child Support Agency
	07T	Lac du Flambeau Chippewa Tribe, Child Support Agency
	08T	Menominee Indian Tribe of Wisconsin, Child Support Agency
	09T	Oneida Tribe of Indians of Wisconsin, Child Support Agency
	139	Department of Revenue
	318	Department of Corrections
	39X	Department of Children and Families, Bureau of Child Support
	939	Department of Workforce Development
Wyoming	A83	Department of Health
	01T	Northern Arapaho Tribal Child Support Enforcement Agency
	183	Department of Revenue
	380	Department of Corrections
	383	Department of Audit
	783	Department of Transportation
	83X	Department of Family Services, Child Support Enforcement
	983	Department of Employment, Unemployment Insurance
American Samoa	201	Department of Treasury

Exhibit 11.3.37-4 (Cont. 16) (09-17-2019)**State Agency Codes**

State	Agency Code	Sub Agency
Guam	00X	Child Support Enforcement Division
	200	Department of Revenue and Taxation
Mariana Islands	290	Commonwealth of Northern Mariana Islands
Multistate	205	Multistate Tax Commission
Puerto Rico	166	Department of the Treasury
	66X	Department of Family Administration, Child Support Enforcement
	966	Bureau of Employment Security, Department of Labor
Virgin Islands	167	Bureau of Internal Revenue
	67X	Department of Justice, Paternity and Child Support Division
	767	Department of Labor, Employment Security Agency

Exhibit 11.3.37-5 (09-17-2019)**Federal Agency Codes**

When preparing a record of accounting, use the federal agency codes identified below to capture the federal-level agency receiving the disclosure.

Agency	Agency Code	Sub Agency
Broadcasting Board of Governors	IBB	Broadcasting Board of Governors
Centers for Medicare and Medicaid Services	ACA	Center for Consumer Information and Insurance Oversight
Congressional Budget Office	CBO	Congressional Budget Office
Congressional Committees	345	Committee on Ways and Means
	346	Joint Committee on Taxation
	347	Senate Committee on Finance
	CCO	All other committees
Department of Agriculture	012	Department of Agriculture
Department of Commerce	013	Census Bureau
	014	Bureau of Economic Analysis
	EAW	E-Awards
	NQP	Baldrige National Quality Program
Department of Health and Human Services	076	Office of Child Support Enforcement
	390	Office of Child Support Enforcement (only used for Taxpayer Address Request (TAR) program)
	DAB	Departmental Appeals Board
	HHS	Department of Health and Human Services
	MHA	Office of Medicare Hearings and Appeals

Exhibit 11.3.37-5 (Cont. 1) (09-17-2019)**Federal Agency Codes**

Agency	Agency Code	Sub Agency
Department of Homeland Security	404	Immigration and Customs Enforcement
	407	Secret Service
	CBP	Customs and Border Protection
Department of Justice	015	Attorney General, Deputy Attorney General, U.S. Attorney's & staff
	151	Security and Emergency Management
	152	Executive Office, U.S. Attorney's
	153	Security and Emergency Planning
	154	Attorney Recruitment and Management
	155	Office of Legal Policy/Nominations Council
	156	Executive Office of U.S. Trustees
	157	Office of Security
	358	Drug Enforcement Administration
	359	Federal Bureau of Investigation
	ATF	Alcohol, Tobacco, Firearms and Explosives
Department of State	STA	Department of State
Department of the Treasury	400	Main Treasury
	408	Office of Financial Stability
	HCO	IRS, HCO
	NPL	IRS, National Public Liaison (Advisory Councils)
Executive Office of the President	350	President
	EOP	Executive Office of the President/White House
Federal Bureau of Prisons	300	Federal Bureau of Prisons
Federal Deposit Insurance Corporation	ICO	Federal Deposit Insurance Corporation

Exhibit 11.3.37-5 (Cont. 2) (09-17-2019)**Federal Agency Codes**

Agency	Agency Code	Sub Agency
Federal Trade Commission	029	Federal Trade Commission
Government Accountability Office	005	Government Accountability Office
Miscellaneous	500	Individuals (Use with purpose code 15, 30, or 34)
	202	Tax Treaty Countries
	260	All other entities not otherwise indicated in IRM Exhibit 11.3.37-4 and IRM Exhibit 11.3.37-5
Office of Personnel Management	NBI	National Background Investigation Bureau
Pension Benefit Guaranty Corporation	330	Pension Benefit Guaranty Corporation
Railroad Retirement Board	F95	Railroad Retirement Board
Social Security Administration	075	Social Security Administration
U.S. Courts	USC	Administrative Office of the U.S. Courts
U.S. Information Agency	UIA	U.S. Information Agency
U.S. Peace Corps	PCO	U.S. Peace Corps
U.S. Postal Service	341	U.S. Postal Service

Exhibit 11.3.37-6 (09-17-2019)
Multiple Record of Disclosure

This exhibit is used to prepare the Form 5466-B. The form can be prepared in either a paper or electronic version. Completed Form 5466-B should be forwarded to the appropriate campus as identified in IRM 11.3.37.3.1(8).

Section	Description
<u>IMF/BMF check box</u>	To reflect IMF accountings mark the IMF box. To reflect BMF accountings mark the BMF box. Note: Account for IMF/BMF disclosures on separate forms.
<u>Alpha Numeric SC Block Number</u>	No entry of information needed. Campus processing use only.
<u>Document Locator Number (DLN)</u>	No entry of information needed. Campus processing use only.
<u>DLN Year</u>	No entry of information needed. Campus processing use only.
<u>Batch Ctr. No.</u>	No entry of information needed. Campus processing use only.
<u>Initiated By (Name and Title)</u>	Print or type name and title of person making the disclosure.
<u>Functional Symbols and Office Code</u>	Enter the organizational symbols of the function making the disclosure.
<u>Reviewed By (Name)</u>	Optional, but enter the initials of Disclosure Staff employee delegated to perform a quality review sampling of Form 5466-B.
<u>Master File Transcript (MFT) Account Code</u>	No entry of information needed, entry is already preprinted on the form.
<u>Transaction Code</u>	No entry of information needed, entry is already preprinted on the form.
<u>Name Control</u>	For IMF accounting, enter the first four characters of the taxpayer's last name. For BMF accounting, enter the first four characters of the business name. If name is unknown, enter four "x's" (xxxx).
<u>SSN/EIN</u>	Enter the Social Security Number or Employer Identification Number as applicable. If the SSN or EIN is unknown, complete a narrative record of accounting. To account for disclosures of Form 706 and Form 709, handwrite a "0" in the shaded area on the Form 5466-B after the last digit of the SSN. The "0" is necessary for the computer to accept the identification number in an SSN format. Form 706 and Form 709 are BMF forms, however an SSN is used for the TIN.
<u>Tax Period</u>	Enter tax period disclosed in YYYYMM format. For disclosures involving more than one year, enter each tax period on a separate line. (No additional information needs to be entered on the subsequent lines except the tax period, after the first full entry has been made.) If tax period is unknown, enter the current tax period.
<u>Disclosure Date</u>	Enter date that the disclosure was made in MMDDYY format

Exhibit 11.3.37-6 (Cont. 1) (09-17-2019)**Multiple Record of Disclosure**

Section	Description
<u>Nature of Disclosure Code</u>	<p>Enter the appropriate one digit code:</p> <ul style="list-style-type: none"> • 0 - Reserved • 1 - Transcript of account (computer printouts) • 2 - Reserved. Computer generated upon mass extracts • 3 - Inspection of documents or no copies furnished • 4 - Copy of information furnished, with or without prior inspection (for computer prints see item "1") • 5 - Reserved • 6 - Oral disclosure, non-investigatory. No inspection of documents and/or copies furnished • 7 - Correspondence disclosure of information from record without copy provided (e.g. indicating fact of filing without furnishing transcript)
<u>Agency Code</u>	<p>Enter the three digit code appropriate to the agency, person or entity to whom the disclosure is made. See IRM Exhibit 11.3.37-4 for State agency codes and IRM Exhibit 11.3.37-5 for Federal agency and miscellaneous codes.</p> <p>Note: When the accounting pertains to an ex parte court order under IRC 6103(i)(1), (5), or (7) use the Department of Justice (DOJ) agency code of 015, if only DOJ employees are named as recipients. If other recipients are named in the order, use the code for the agency that clearly appears to be heading the investigation. Where it is unclear which agency is heading the investigation or where multiple agency recipients are listed, the default for agency code should be DOJ agency code 015.</p>

Exhibit 11.3.37-6 (Cont. 2) (09-17-2019)

Multiple Record of Disclosure

Section	Description
<u>Purpose Code</u>	<p>Enter the appropriate two digit purpose (authority) code:</p> <ul style="list-style-type: none"> • 11 - Pursuant to IRC 6103(d) to State tax officers for State tax administration. • 12 - Pursuant to IRC 6103(f) to the Committee of Congress or their agents. • 13 - Pursuant to IRC 6103(g) to the President and certain other persons for tax checks. (Not for Presidential Tax Checks or other Presidential requests on current employees of the executive branch.) • 14 - Pursuant to an IRC 6103(h)(3)(B) request from the Department of Justice for use in connection with tax administration matters-authority is IRC 6103(h)(2). • 15 - Pursuant to 6104(c) for disclosures to State agencies responsible for regulating charitable organizations. • 16 - Pursuant to IRC 6103(i)(1) to Federal Officers for nontax criminal cases in response to a court order. (See purpose code 35 for sealed orders). • 17 - Pursuant to IRC 6103(i)(2) to Federal Officers-return information, other than taxpayer return information, in nontax criminal cases requested by head of agency. • 18 - Pursuant to IRC 6103(i)(3) to Federal/State Officers - return information, concerning possible nontax criminal activities or in emergency circumstances. • 19 - Pursuant to IRC 6103(i)(5) to Federal Officers for use in locating fugitives from justice in response to a court order. • 20 - Pursuant to IRC 6103(i)(8)(A)(i) to Government Accountability Office (GAO) for audit of IRS. • 21 - Pursuant to IRC 6103(j) for statistical use. • 25 - Pursuant to IRC 6103(k)(3) to correct misstatement of fact (after approval of Joint Committee on Taxation). Use Code 260 for the agency code. • 26 - Pursuant to IRC 6103(k)(4) to competent authority of a foreign government under income tax convention. • 27 - Pursuant to IRC 6103(k)(5) to State agencies for the purpose of regulating tax return preparers. • 28 - Pursuant to IRC 6103(l)(2) to Department of Labor and Pension Benefit Guaranty Corporation for the administration of Title I and IV of Employee Retirement Security Act of 1974. For recording the first disclosure of automatic items when a manual accounting is required, use Nature of Disclosure Code 7. For disclosures pursuant to specific written requests under Treas. Regs. 301.6103(l)(2)-1, (l)(2)-2, (l)(2)-3(b)(1), and (l)(2)-3(b)(2), use Nature of Disclosure Code 4. • 29 - Pursuant to IRC 6103(l)(3) to the head of a Federal agency in connection with an application for a Federal loan.

Exhibit 11.3.37-6 (Cont. 3) (09-17-2019)

Multiple Record of Disclosure

Section	Description
	<ul style="list-style-type: none"> • 30 - Pursuant to IRC 6103(l)(4)(A) to employee or former employee of Treasury or representative or other person involving personnel rights or practice by agents before the Treasury Department. • 31 - Pursuant to IRC 6103(l)(6) to Child Support Enforcement Agencies for the enforcement of Title IV of Social Security Act. • 32 - Pursuant to IRC 6103(o)(1) to Federal Agencies-Subtitle E, Internal Revenue Code, Disclosures. • 33 - Pursuant to IRC 6103(o)(2), return information (other than taxpayer return information) to persons or agencies outside of Treasury Department. • 34 - Pursuant to IRC 6103(k)(10), return information to employees of the Federal Bureau of Prisons. • 35 - Pursuant to a sealed court order submitted under IRC 6103(i)(1). Use Code 16 if court order is not sealed. <p>Note: All IRC 6103(i)(1) orders should be considered sealed in the absence of a clear and unambiguous indication they are unsealed.</p> <ul style="list-style-type: none"> • 36-39 - Reserved • 40 - Pursuant to IRC 6103(i)(3)(C)(i) to Federal law enforcement agencies in connection with terrorism. • 41 - Pursuant to IRC 6103(i)(3)(C)(ii) to the Attorney General to apply for an ex parte order approved under IRC 6103(i)(7)(D). • 42 - Pursuant to IRC 6103(i)(7)(A)(i) to Federal law enforcement agencies in connection with terrorism. • 43 - Pursuant to IRC 6103(i)(7)(B) to certain Federal agencies in connection with intelligence activities regarding terrorism. • 44 - Pursuant to IRC 6103(i)(7)(C) to Federal Officers for terrorism related purposes in response to a Court Order. See Code 45 for sealed orders. • 45 - Pursuant to a sealed court order submitted under IRC 6103(i)(7)(C). • 99 - Reversal of Prior Recordation-in the event it is determined that a disclosure was recorded in error, e.g., posted to another individual's account, input an identical entry on Form 5466-B except enter Purpose Code 99. Interpretation of this transaction will signify that disclosure accounted for by the original transaction was not made as indicated. May also be used to reverse accountings input on AIMS.
<u>ADP Source Code</u>	Enter appropriate three digit ADP source code indicated in IRM Exhibit 11.3.37-1, IRM Exhibit 11.3.37-2, or IRM Exhibit 11.3.37-3.

Exhibit 11.3.37-7 (09-17-2019)**Narrative Report of Accounting Template**

[Date]
MEMORANDUM FOR: [Area Manager, Disclosure]
FROM: [Name]
[Position title]
SUBJECT: Narrative Record of Accounting for Disclosure
The following accounting for disclosure is being provided in narrative format due to volume.
<p>1. Category and number of taxpayers:</p> <ul style="list-style-type: none"> • IMF - number of IMF taxpayers whose information was disclosed • BMF - number of BMF taxpayers whose information was disclosed • Tax years - list tax periods disclosed. Provide listing separately for IMF and BMF if both are reported in the narrative accounting. • Total number of disclosures (Number of IMF taxpayers, "+" number of BMF taxpayers "+" total tax periods disclosed = total number of disclosures)
2. Date of disclosure: [indicate date]
3. Description of documents disclosed: [Briefly describe what was disclosed (e.g., Transcripts lack of record, copy of tax return)]
4. Purpose of disclosure: [Select appropriate purpose code from IRM Exhibit 11.3.37-6(e.g. IRC 6103(d) – Purpose Code 11)]
5. Name of agency receiving the information: [Provide name and address of the agency receiving the information]
6. Location of IRS office retaining a copy of disclosed information: [Indicate IRS office location where a record of the disclosed information is maintained]
7. Nature of documents disclosed: [Describe method of disclosure (e.g., a verbal disclosure, an electronic disclosure, inspection of records, paper copy of record)]

