



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

11.3.38

SEPTEMBER 6, 2023

## EFFECTIVE DATE

(09-06-2023)

## PURPOSE

- (1) This transmits revised IRM 11.3.38, Disclosure of Official Information, Role and Responsibilities of Disclosure Managers.

## MATERIAL CHANGES

- (1) IRM 11.3.38.1.4, moved objectives from 11.3.38.1.4 to 11.3.38.1(1) under Program Scope and Objectives.
- (2) IRM 11.3.38.1(3) and (4), Updated Program Scope and Objectives, to align the Program and Policy owner sections to be in line with all other Disclosure IRMs.
- (3) IRM 11.3.38.1(5), Updated Program Scope and Objectives, to align with the Primary Stakeholders section to conform with the internal controls requirement.
- (4) IRM 11.3.38.1.4(1), Updated Program Management and Review, to align with the Program Management and Review section to conform with the internal controls requirement.
- (5) IRM 11.3.38.1.5, Program Controls, were added in order to incorporate relevant internal controls. These items identify information about the program and procedures covered within this section.
- (6) 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 11.3.38, Role and Responsibilities of Disclosure Managers, dated September 26, 2017.

## AUDIENCE

All Disclosure Managers

## RELATED RESOURCES

- (1) The Privacy and Disclosure Virtual Library can be found at: <https://portal.ds.irsnet.gov/sites/vl003/pages/default.aspx>.

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11.3.38

Role and Responsibilities of Disclosure Managers

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11.3.38.1  
(09-06-2023)  
**Program Scope and Objectives**

- (1) Purpose: This section provides guidelines to assist Disclosure Managers in administering an effective and balanced Disclosure program. The primary objectives of Disclosure offices are as follows:
  - a. Promoting the protection and confidentiality of tax information while ensuring the policy of openness and transparency is considered;
  - b. Preserving the privacy rights of taxpayers and employees;
  - c. Releasing all requested tax and other sensitive information as appropriate;
  - d. Implementing programs to ensure that IRS employees are fully aware of their disclosure responsibilities; and
  - e. Responding to requests for access to tax or other sensitive information from various sources.
- (2) Audience: These procedures apply to all Disclosure Managers.
- (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: Disclosure Managers that administer an effective and balanced Disclosure program.

11.3.38.1.1  
(09-26-2017)  
**Background**

- (1) The confidence the public has in the ability of the Internal Revenue Service (IRS) to protect the confidentiality of tax information influences the public's willingness to opt into our voluntary tax system.
- (2) The Taxpayer Bill of Rights states that **taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law.** Internal Revenue Code (IRC) IRC 6103(a) provides the guidance for disclosure of taxpayer information, and the general rule is returns and return information shall be confidential. The Freedom of Information Act (FOIA) set a standard of "openness in government" that established a withholding decision based on whether the agency reasonably foresees that disclosure would harm the agency or its interests.
- (3) The privacy of employee information is also important and employee information must only be released in accordance with the Privacy Act or other applicable laws.
- (4) Disclosure Managers are responsible for implementing activities that promote privacy principles and/or improve the efficiency of tax administration (program management) and provide for timely and accurate responses to requests for information (casework).

11.3.38.1.2  
(09-26-2017)  
**Authority**

- (1) The following items govern the authority pertaining to Disclosure Programs and Disclosure casework:
  - IRC 6103(a)
  - Freedom of Information Act (FOIA) 5 USC 552
  - Privacy Act 5 USC 552a
  - Disclosure Delegation Orders 11-1 through 11-5, found in IRM 1.2.2
  - Policy Statement P-1-1, Mission of the Service, found in IRM 1.2.1.2.1

- Policy Statement P-11-90 (Formerly P-1-35), Agreements to exchange tax information with States entered into when in interests of good tax administration, found in IRM 1.2.1.11.5
- Policy Statement P-11-98 (Formerly P-6-14), FedState Relations, found in IRM 1.2.1.11.13

11.3.38.1.3  
(09-26-2017)  
**Responsibilities**

- (1) The Disclosure Manager (DM) serves as the first line manager over a staff of employees who provide disclosure services to IRS employees and other stakeholders.
- (2) The DM reports directly to the Area Manager (AM).
- (3) The AM is responsible for evaluating and reviewing the DM's management of the Disclosure program.
- (4) AMs report to the Associate Director, Disclosure, who reports to the Director, Governmental Liaison, Disclosure and Safeguards (GLDS). The Director GLDS reports to the Chief, Privacy Officer, Privacy, Governmental Liaison and Disclosure (PGLD).
- (5) Privacy, Governmental Liaison and Disclosure is a service-wide organization that was organized in June 2011 and includes the former Privacy, Information Protection and Data Security (PIPDS) functions as well as the GLD and Safeguards programs.
- (6) The Privacy and Disclosure Virtual Library provides a listing of PGLD offices and their responsibilities in the "About PGLD" link. See related resources at IRM 11.3.38.1.7.

11.3.38.1.4  
(09-06-2023)  
**Program Management and Review**

- (1) Program Effectiveness: Disclosure Managers participate in ongoing Operational Reviews to determine the effectiveness of the disclosure programs and implement changes identified.

11.3.38.1.5  
(09-06-2023)  
**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.

11.3.38.1.6  
(09-26-2017)  
**Acronyms**

- (1) The following table provides a list of the acronyms that are used in this section:

Acronym	Definition
AM	Area Manager
DM	Disclosure Manager
FOIA	Freedom of Information Act
FTI	Federal Tax Information
GAO	Government Accountability Office
GL	Governmental Liaison

Acronym	Definition
GLDS	Governmental Liaison, Disclosure and Safeguards
HQ	Headquarters
MOU	Memorandum of Understanding
PGLD	Privacy, Governmental Liaison and Disclosure
PII	Personally Identifiable Information
PPO	Policy and Program Operations
SBU	Sensitive but Unclassified
SDT	Secure Data Transfer
SSN	Social Security Number
TIGTA	Treasury Inspector General for Tax Administration
UNAX	Unauthorized Access

11.3.38.1.7  
(09-26-2017)

(1) The following table lists other sources of guidance for Disclosure Managers:

## Related Resources

Resource	Title	Guidance
IRM 11.3	Disclosure of Official Information	Contains sections 11.3.1 through 11.3.40 which provide guidance on distinct disclosure programs
IRM 1.4.1	Resource Guide for Managers, Management Roles and Responsibilities	Provides references and resources for IRS managers
IRM 1.2.2.12	PGLD Delegation Orders	Contains all of the Servicewide Delegation Orders and Authorities for the PGLD function
IRM 4.2.5	General Examining Procedures, Disclosure of Official Information	Provides instructions and procedures specific to Examination under the disclosure laws
IRM 5.1.22	Field Collecting Procedures, Disclosure	Provides disclosure procedures specifically to revenue officers during collection case processing
IRM 6.410.1	Learning and Education Policy	Provides Disclosure training requirements

Resource	Title	Guidance
IRM 8.1.6	Appeals Function, Disclosure, Security and Outside Contacts	Provides guidance to Appeals employees under the disclosure laws
IRM 9.3.1	Disclosure and Publicity, Disclosure	Provides instructions to disclosure policy in specific situations frequently encountered in Criminal Investigation
CCDM 37.1.2	Sections 6110 and 6103 of Title 26 - Disclosure of Information	Provides procedures to Counsel employees relating to the disclosure of information

(2) Additional information may also be found at these related resources:

- *FOIA Public Liaison and Disclosure Points of Contact*
- *Disclosure and Privacy Virtual Library*
- *IRS Freedom of Information page on [irs.gov](http://irs.gov)*
- *FOIA Library*

11.3.38.2  
(12-10-2014)

**Program  
Responsibilities of  
Disclosure Manager**

(1) The Disclosure program is divided into two categories:

- Case management
- Program management

**Note:** The case management responsibilities for caseworkers are described throughout various sections in IRM 11.3. This IRM section will describe specific program management and other management responsibilities and the actions necessary to carry out these responsibilities.

- (2) Guidelines for the Disclosure program are often provided by the Area Managers (AM).
- (3) The Disclosure Manager (DM) is responsible for planning and maintaining a balanced program consistent with operational priorities.
- (4) Despite the size of the case management workload, program management responsibilities are equally important and must be met. Efficient and appropriate use of resources is the key in meeting this objective.
- (5) Disclosure office staff serves as the technical experts in all disclosure/privacy matters. Staff's ability to provide accurate and timely guidance is a key element of an effective program.
- (6) Disclosure Managers are responsible for the following:
- Supervisory duties as described in IRM 11.3.38.7 and the Disclosure Manager Expectations document.
  - Coordinating and integrating the Disclosure program with internal and external stakeholders.



- (7) An effective disclosure program requires the balancing of resources and priorities directed towards delivery of both case and program management objectives. A DM must be technically and administratively competent to accomplish both objectives.
- (8) Most disclosures made by employees in any given IRS office are made by individuals other than Disclosure personnel. Through program management delivery, the DM imparts the knowledge necessary for IRS management and front-line personnel to make correct disclosure decisions.
- (9) The DM serves as liaison in disclosure matters with other governmental agencies.
- (10) The DM supports the Governmental Liaison (GL) by reviewing negotiated agreements to ensure appropriate provisions are included where the disclosure of federal tax information (FTI), personally identifiable information (PII) or other sensitive but unclassified (SBU) information is involved.
- (11) There are many aspects of the work that are also affected by privacy policies and initiatives promulgated by the Office of Privacy, Governmental Liaison and Disclosure (PGLD). The DM, because of his/her expertise, may be called on to assist or advise in matters that impact privacy policy for field operations or may be asked to provide resources in support of various PGLD programs or projects.

## 11.3.38.3 (08-13-2013) Disclosure Programs

- (1) Disclosure is responsible for several programs that have a Servicewide impact:
  - **Awareness and Outreach** - ensure that all employees understand Disclosure and Privacy principles and apply them correctly in the performance of their duties.
  - **Quality Reviews** - determine the level at which IRS employees understand and observe disclosure rules, principles and procedures.
  - **Disclosure Help Desk** - respond to IRS employee questions related to IRS disclosure and confidentiality statutes.
  - **Training** - provide employee training regarding disclosure and non-disclosure of information and Privacy Act responsibilities.
- (2) Headquarters Disclosure Policy and Program Operations (PPO) staff (under the supervision of the HQ Disclosure Manager) or the Associate Director, Disclosure staff may also participate in Disclosure Program activities.

## 11.3.38.3.1 (09-26-2017) Disclosure Awareness and Outreach

- (1) The principal objective of the Disclosure Awareness and Outreach program is to ensure, to the extent possible, that all employees know the disclosure statutes and principles and apply this knowledge correctly in the performance of their duties.
- (2) A successful disclosure awareness and outreach program is predicated on a multiplier effect (awareness being further shared and disseminated by recipients). This increases the likelihood of employee compliance with disclosure/privacy statutes and principles. A high degree of compliance translates into the following:
  - a. Taxpayer and employee confidence that confidential information is not being misused.
  - b. Reduced incidences of unauthorized access (UNAX) and disclosures.

- c. Assurance to Congress that the IRS is providing its employees with the knowledge they need to understand and apply disclosure and privacy rules consistently and correctly.
- (3) The Disclosure Managers are responsible for helping to identify awareness issues and develop materials for field employee's use and distribution. Disclosure PPO staff will also assist with identifying awareness issues and will work with field staff to develop materials. These products should be used to ensure delivery of a consistent and accurate message. Copies of various presentations and Disclosure Articles are contained on the Disclosure Share Point site as well as the *Disclosure and Privacy Virtual Library*.

**Note:** The Privacy and Disclosure Virtual Library provides a "Book a Disclosure Presentation" button which allows other IRS business units to request a Disclosure Awareness Presentation. The Disclosure Manager may be called upon to coordinate Awareness presentations requested through the "Book a Disclosure Presentation" button.

- (4) The Disclosure Managers are responsible for the following awareness program objectives:
  - a. Implement plans to deliver awareness activities on an on-going basis. The plans are established by PGLD management and identified in the annual GLDS Strategic Plan or in other initiatives.

**Note:** Resources must be made available to provide sufficient coverage of those areas required to be addressed as identified by Director, GLDS or by the Associate Director, Disclosure.

- b. Document all efforts to promote awareness. Issues covered in awareness efforts should be relevant, timely and accurate. Disclosure Managers will review outlines or notes prepared by the Disclosure employee, for technical accuracy. Disclosure PPO staff, under the direction of the HQ Disclosure Manager, will review any new awareness resources that are not already published or catalogued in the Disclosure Awareness Presentation Library.
- (5) HQ Disclosure PPO staff (under the supervision of the HQ Disclosure Manager) or the Associate Director, Disclosure staff will also support disclosure awareness activities.
- (6) Additional information on Disclosure Manager Responsibilities regarding the Awareness and Outreach Program can be found in the Disclosure Manager Expectations document.

#### 11.3.38.3.2 (09-26-2017) Quality Reviews

- (1) Quality reviews are used to determine the level at which IRS employees understand and observe disclosure rules, principles and procedures.
- (2) Quality reviews:
  - a. Allow analysis of the effectiveness of awareness efforts.
  - b. Isolate areas of disclosure weakness.
  - c. Assess progress in overcoming these weaknesses.
  - d. Determine areas where additional emphasis is appropriate.
- (3) Reviews to be conducted will be determined by PGLD management and identified in the annual GLDS Strategic Plan or other management directives.

- (4) Quality reviews conducted by the functions are methods of measuring disclosure compliance.

**Note:** Records management requirements must be considered during reviews, especially in light of Privacy Act and IRS Privacy Principles standards that generally require only relevant and necessary records be maintained. See IRM 1.15, Records and Information Management for additional information on records management requirements.

- (5) The DM is responsible for the following:
  - a. Supervising their employees that are supporting the reviews initiated by PPO.
  - b. Advising PPO Disclosure on any perceived needs for quality reviews based on their observations.
  - c. Sharing the results of the PPO Quality reviews with their employees, ensuring an understanding of the issues and remedies
  - d. Ensuring review results are included in awareness activities with the functions reviewed.
- (6) The following is a non-exhaustive list of suggested topics that may warrant a quality review. The planning of reviews will occur at the PPO level and be predicated upon the availability of resources to deliver the review.
  - IRC 6103(c) disclosure consents
  - IRC 6103(d) disclosures to State tax agencies
  - IRC 6103(e) material interest
  - IRC 6103(k)(2) amount of outstanding lien
  - IRC 6103(k)(6) investigative disclosures
  - IRC 6103(h)(1) Treasury employees or “need to know”
  - IRC 6103(l)(4)(A) personnel action disclosures
  - IRC 6103(l)(2) Department of Labor and Pension Benefit Guaranty Corporation
  - Government Accountability Office (GAO) or Treasury Inspector General for Tax Administration (TIGTA)
- (7) Reports on the results of the reviews will be completed by an analyst on the PPO staff and will include the following:
  - a. **Subject:** Information about what was reviewed.
 

**Note:** Language similar to the following can be used: “A review of open case files was conducted on Revenue Agent Groups”
  - b. **References:** A brief discussion or summary establishing the authority for Disclosure to conduct the review or reference to the applicable IRM provision or program letter that requires these reviews. References to IRM 11.3.38 and the GLDS Program Letter are acceptable.
  - c. **Background:** A brief discussion about the purpose and intent of the review. Including comments regarding what or who was reviewed and the overall reasons why the review was conducted.

**Note:** Language similar to the following can be used: “A review of Revenue Agent groups was conducted to determine the level of understanding that compliance employees have with disclosure pro-

visions. Information gathered from the review will be used to focus future awareness activities and to correct any weaknesses found as a result of this review. ”

- d. **Method of Review:** A discussion of what was reviewed and how, the scope and sample size of the review, and the methodology for the selection of cases for review. Include in this section of the report information on how the sample was selected and other important information on the choice of that sample or selected cases for review.
- e. **Findings/Analysis:** This should include an in-depth discussion of the results of the review, highlighting both the positives and the negatives of what was noted. Findings must include where improvements are needed or any issues found. Many times, check sheets are available specific to the function or the disclosure issues likely to be encountered. These check sheets can be found on the Disclosure Share Point site. Authors have a lot of latitude in how this part of the report is written, but it may be helpful to take each section of the check sheet and write a brief summary of whether or not any issues or findings were noted. There is no set format as long as adequate details pertaining to the results of the review are listed.
- f. **Recommendations:** Actions the function should take to address any findings noted. For every finding, there must be a recommendation. The recommendations should be something affirmative that management or IRS employees can control or accomplish with either a change in procedure, increased awareness or some other action.
- g. **Conclusions:** A discussion and calculation of the compliance rate (take the number of errorless cases divided by the number of cases reviewed, and convert to a percentage to get the overall compliance rate), whether the overall results were favorable or not, recommendations for any follow-up reviews or awareness activities and when, if known.

- (8) The HQ Disclosure PPO staff will conduct an analysis of significant trends for use in drafting an overall executive summary report discussing results of the review and planned actions to address disclosure issues noted to share with appropriate PGLD management.

11.3.38.3.3  
(09-26-2017)  
**Disclosure Help Desk**

- (1) The AMs, Disclosure (East and West) are required to provide resources (managers and staff) to support the Servicewide Disclosure Help Desk.
- (2) The Help Desk is responsible for responding to IRS employee questions and inquiries related to IRS disclosure and confidentiality statutes and the employees' responsibilities in adhering to them. Many of the questions received on the Disclosure Help Desk may be answered with resources on the Privacy and Disclosure Virtual Library. See IRM 11.3.38.1.7(2).
- (3) The AMs ensure their DMs provide adequate staff coverage of the phone system.
- (4) DMs also ensure their staff direct calls for Disclosure Office assistance to the Help Desk and encourage all callers to use the system when questions requiring Disclosure expertise arise.
- (5) The Disclosure Help Desk contact information is found on the Privacy and Disclosure Virtual Library and is for IRS employees only.

11.3.38.3.4  
(09-26-2017)  
**Training**

- (1) DMs are responsible for ensuring employees receive training regarding disclosure and non-disclosure of information and Privacy Act responsibilities.
- (2) The DMs should use the following guidelines to carry out training responsibilities:
  - a. Provide technical guidance and direction to all employees.
  - b. Ensure the adequacy, quality and effectiveness of disclosure-related training programs by assisting in development of local training materials and attending local training classes to address employees' concerns and answer disclosure-related questions.
- (3) See IRM 6.410.1.3.10, Learning and Education Policy, Disclosure Requirements, for Disclosure training requirements.
- (4) Additional information on Disclosure Manager Responsibilities regarding the Disclosure Training Program can be found in the Disclosure Manager Expectations document.

11.3.38.4  
(09-26-2017)  
**Disclosure Coordination with Governmental Liaison and Safeguards Programs**

- (1) Disclosure coordinates certain activities with other offices within PGLD, primarily the Office of Governmental Liaison (GL) and the Office of Safeguards.
- (2) The GLDS Roles and Responsibilities Matrix, found on the Disclosure Share Point site is an important resource in understanding the coordination activities between Disclosure, GL and Safeguards.

11.3.38.4.1  
(09-26-2017)  
**Coordination with Office of Governmental Liaison**

- (1) Liaison activities with state tax agencies are carried out by the Office of Governmental Liaison (GL).
- (2) Disclosure Managers ensure compliance with law and policy such as:
  - IRC 6103(d)
  - Policy Statement P-1-1, Mission of the Service, found in IRM 1.2.1.2.1
  - Policy Statement P-11-90 (Formerly P-1-35), Agreements to exchange tax information with States entered into when in the interest of good tax administration, found in IRM 1.2.1.11.5
  - Policy Statement P-11-98 (Formerly P-6-14), FedState Relations, found in IRM 1.2.1.11.13
- (3) The Disclosure Manager, in coordination and collaboration with the GL, has responsibility for:
  - a. Developing basic and implementing agreements and memorandums of understanding and ensuring compliance (e.g. need and use determinations) with the basic agreement, all supporting agreements, and all memorandums of understanding.
  - b. Making need and use determinations and conducting an annual need and use review with each agency.
  - c. Assisting and responding to inquiries from state taxing authorities for specific Federal Tax Information.
  - d. Ensuring preparation of disclosure accountings.
  - e. Preparing Disclosure Awareness and other training, including UNAX, to federal, state, and local agency employees.
- (4) The DM is responsible for ensuring that disclosure standards are maintained in the basic agreement, implementing agreements, or any other type of

agreement or memorandum of understanding that may exist between state tax agencies and the IRS. To carry out this responsibility, DMs must:

- a. Consult with the GL and state tax agency officials regarding disclosure problems involved in proposed formal agreements on coordination of tax administration. Review the execution of such agreements as necessary.
- b. Assist the GL in negotiations with state tax agency officials concerning the provisions of agreements that will supplement the basic agreement. Specify the nature, quantity, and mechanics for exchange of tax information, including tolerances and criteria for selection.
- c. Conduct ongoing need and use determinations prior to releasing or approving the release of tax information and ensure need and use documentation is maintained for each item of tax information to be disclosed, including all items pursuant to the agreement, MOU and electronic data exchange (See IRM 11.3.32, Disclosure to State and Local Governments).
- d. Conduct ongoing need and use determinations with every specific request to ensure, particularly, where the information relates to an individual or entity that resides outside the states geographical boundaries, that the appropriate nexus has been established.

(5) DMs are expected to advise the GLs on disclosure provisions.

(6) All exchanges of tax information fall into one of the following categories:

- a. Implementing agreements or memorandums of understanding or
- b. Specific requests (made outside of the Implementing Agreement or Memorandum of Understanding) or
- c. Electronic data exchanges (that can be referenced in Implementing Agreements or Memorandums of Understanding or specific requests).

**Note:** Additional information on the Secure Data Transfer (SDT) data exchanges can be found on the Disclosure Share Point site.

(7) DMs and staff also support efforts by GLs in exploring opportunities for exchange of tax information with other federal agencies and provide advice related to various disclosure provisions related to these exchanges.

11.3.38.4.2  
(09-26-2017)

#### Coordination with Office of Safeguards

(1) The Office of Safeguards within the Governmental Liaison, Disclosure and Safeguards function is responsible for oversight of the protection afforded returns and return information disclosed under the specific 6103 provisions enumerated in IRC 6103(p)(4). Generally, these are federal and state government agencies subject to safeguard review and include:

- State Tax Agencies
- State Workforce Agencies
- State and Federal Child Support Enforcement Agencies
- Human Services Agencies
- Health Insurance Marketplaces
- Authorized contractors of state and federal agencies
- Other Federal, State and Local Agencies receiving tax information subject to IRC 6103(p)(4)

**Note:** These agencies may also receive returns and return information under other provisions of IRC 6103(a) that are not subject to the safeguarding requirements of IRC 6103(p)(4), for example, when disclosed under the provisions



of IRC 6103(c) or (k)(6), or when tax information is obtained directly from a taxpayer or other third party not restricted by IRC 6103(a).

- (2) The purpose of the Safeguard review program is to ensure:
  - a. Disclosure of tax returns and tax return information by the IRS to external agencies, their authorized agents, and their authorized contractors is in accordance with statutory authority.
  - b. Tax information is used by these recipients only as authorized by the enabling legislation and/or implementing regulations.
  - c. Returns and return information are protected from unauthorized disclosure and inspection as specified in IRC 6103(p)(4) and supplemented by Publication 1075 , Tax Information Security Guidelines for Federal, State and Local Agencies.
- (3) DMs and Disclosure staff assist the Office of Safeguards, and any other IRS personnel with issues related to the interpretation and application of IRC 6103(a) and the Privacy Act as they relate to information shared with or disclosed by the various Federal, State and Local agencies and contractors.

## 11.3.38.5 (09-26-2017) **Reporting Suspected Willful Unauthorized Accesses or Disclosures**

- (1) IRS employees are required to report suspected willful unauthorized inspections/disclosures of returns and return information and Privacy Act violations to the Treasury Inspector General for Tax Administration (TIGTA). Field employees should report these matters to the local TIGTA Special Agent. Washington, DC metro area employees should report to TIGTA's main office. TIGTA Office Locations can be found at the *TIGTA website*.
- (2) Non-willful unauthorized disclosures of tax or Privacy Act protected information are to be reported in accordance with the reporting procedures found on the Privacy and Disclosure Virtual Library web page. See IRM 11.3.38.5.1, Reporting Non-willful Inadvertent Disclosures below for additional information.

**Note:** A willful act is one where there is an intentional violation of a known legal duty.

**Note:** If any employee reports an unauthorized willful disclosure/inspection to a Disclosure Manager before reporting it to TIGTA, the Disclosure Manager will direct the employee to TIGTA without delay.

- (3) Suspected incidents of willful unauthorized access/inspection (UNAX) should be handled in accordance with the Office of Data & Employee Protection procedures found on the Privacy and Disclosure Virtual Library web page.
- (4) Non-IRS agencies and their employees/contractors/agents subject to IRC 7213 or IRC 7213A should have internal procedures in place to substantially replicate the provisions of these IRM instructions. Any suspicion of a willful IRC 7213 or IRC 7213A violation must be reported to TIGTA.

**Note:** See IRM 11.3.36, Safeguard Review Program, for a discussion of requirements for agencies subject to IRC 6103(p)(4) safeguards.

- (5) If a taxpayer provides information asserting that they are or may be the victim of an unauthorized disclosure or unauthorized access of their tax returns or

return information, IRC 6103(e)(11) allows for the disclosure of specific limited information about the status of an investigation. This section applies to disclosures made on or after December 18, 2015. The Treasury Inspector General for Tax Administration (TIGTA) is responsible for responding to any IRC 6103(e)(11) inquiries. If any IRS employee receives a request for the status of an unauthorized disclosure investigation they should refer the requester to TIGTA. See IRM 11.3.2.4.18 , Unauthorized Disclosure Investigations, for additional information.

11.3.38.5.1  
(09-26-2017)  
**Reporting Non-willful  
Inadvertent Disclosures  
of Sensitive Information**

- (1) When sensitive information, including tax information and information protected by the Privacy Act, is disclosed in any way, it is required to be reported using procedures developed by the Office of Privacy, Governmental Liaison and Disclosure Incident Management Breach/Data Loss Program Office.
- (2) The IM incident reporting form is to be used to report inadvertent disclosures of sensitive information. It is designed to be used on line and can be accessed at the following: If the Disclosure Manager receives an inquiry on how to report an inadvertent disclosure, refer the employee to the Reporting Procedures on the Privacy and Disclosure Virtual Library.
- (3) Non-IRS agencies and their employees, contractors, and/or agents subject to IRC 7213 or IRC 7213A should have internal procedures in place to substantially replicate the provisions of these IRM instructions concerning inadvertent disclosures. See Publication 1075 , Tax Information Security Guidelines for Federal, State and Local Agencies, for additional information.

11.3.38.6  
(09-26-2017)  
**Role of the Area  
Manager**

- (1) The AMs, Disclosure East and Disclosure West, serve as the managers for the field DMs under their areas of responsibility and report to the Associate Director, Disclosure.
- (2) The AM:
  - Manages the Disclosure program in his/her area
  - Assists the Director, GLDS, and Associate Director, Disclosure in implementing the national disclosure program
  - Ensures Disclosure employees receive training regarding disclosure of information requirements
- (3) To be effective, the AM should:
  - a. Provide necessary managerial assistance and support to DMs and staff.
  - b. Assess the effectiveness of the Disclosure programs through visitations and reviews.
  - c. Prepare procedures and instructions for local offices concerning Disclosure programs.
  - d. Support the importance of privacy as well as the importance of the Disclosure program. Understand and embrace the role the local Disclosure staff plays in protecting the confidentiality of tax information and sensitive non-tax information.
  - e. Monitor disclosure office compliance with Headquarters' directives and guidelines and ensure that GLDS priorities are followed.
  - f. Conduct reviews of Disclosure casework to determine if appropriate quality standards are being met, and procedures are being followed.
  - g. Review and approve exchange agreements for conformity with IRC §6103(d) and the Privacy Act.



- h. Determine which technical issues require Headquarters' action; suggest new legislation, regulations and procedures to Headquarters as warranted.
- i. Advise Headquarters of procedural problems which may extend beyond Area jurisdiction, detail efforts made to resolve them, and offer suggestions to prevent recurrence.
- j. Provide input as required by Headquarters on the status of Disclosure activities within the Area.
- k. Coordinate, consolidate, and ensure that required reports are complete, timely, and accurate.

11.3.38.7  
(09-26-2017)  
**Disclosure Manager  
Supervisory  
Responsibilities**

- (1) In addition to program and case management responsibilities, DMs also have supervisory (i.e., front line management) responsibilities for technical and clerical personnel. As such, they must perform the full range of tasks expected of all IRS supervisors.

- (2) The supervisory responsibilities of the DM will include:

- a. Ensure employee case actions are timely and in accordance with current law, policies, and procedures;
- b. Ensure employees maintain high standards of professionalism in all their contacts with the public, internal customers and coworkers;
- c. Ensure employees observe taxpayer rights;
- d. Ensure employees are aware of ongoing changes to the laws, policies, and procedures that relate to their responsibilities (preferably during group meetings);
- e. Address systems issues that impact either internal or external customer needs;
- f. Ensure cases are assigned timely and employee workload do the following:

Reflects current priorities
Reflects employee experience and skill level
Addresses Service wide objectives
Protects public interest
Allows for effective case processing

- g. Ensure employees are accountable for the appropriateness of their actions;
- h. Provide ongoing employee feedback that is candid and meaningful and will establish a basis for determining an accurate assessment of performance and developmental needs;
- i. Issue the Critical Job Elements (CJE) timely in accordance with the current National Agreement and evaluating employees performance against their CJE;
- j. Create and maintain a work environment that will promote team work, positive working relationships, and increased employee satisfaction; and
- k. Ensure employees have necessary functioning equipment and supplies.

- (3) Additional Supervisory Responsibilities of the Disclosure Manager are provided in the Disclosure Manager Expectations document found on the Disclosure Share Point site. The Disclosure Manager Expectations document includes guidance on:

- Evaluative Performance Feedback
- Report Analysis
- Inventory Management
- Overlay Review
- Technical Assistance
- Communications

- (4) IRM 1.4.1, Management Roles and Responsibilities, describes the fundamental responsibilities of management positions at all levels and should be referenced for additional information.

11.3.38.8  
(12-10-2014)  
**Electronic Inventory  
Control System**

- (1) Disclosure uses an electronic inventory management system for input, control, processing, and closing assigned case and program work. This is a helpful tool for DMs to monitor all activities of their office. It is important that the data entries made are accurate and timely. DMs must include comments in case reviews or in other observations about the accuracy and completeness of all required data entry and case history notes.
- (2) GLDS Data Services is responsible for the operations of the system and should be contacted in the event of any connectivity or functionality issues.
- (3) DMs are to use the reports generated by the system as a tool to assist in identifying trends, addressing inventory management issues and in reporting accomplishments to the AM.

11.3.38.9  
(09-26-2017)  
**The Role of the  
Disclosure Specialist**

- (1) The specific duties of Disclosure Specialists are determined by their position descriptions. The assignments are technical and non-supervisory in nature.
- (2) Specialists generally handle day-to-day technical issues (i.e., casework).
- (3) Disclosure Specialists with sufficient experience may be assigned responsibility for aspects of program management as needed and act for the DM in his or her absence.
- (4) Disclosure Specialists may be asked to coordinate or conduct awareness presentations, or complete Quality reviews.
- (5) Senior Disclosure Specialists may have additional assignments or responsibilities based on their position descriptions. Senior Disclosure Specialists may also be assigned responsibility for aspects of program management, provide guidance to lower graded specialists and act for the DM in his or her absence.
- (6) Effective January 26, 2017, the job series of the Disclosure Specialist and Senior Disclosure Specialist was changed to Government Information Specialist; however the working title of the employee remained as Disclosure Specialist or Senior Disclosure Specialist.

11.3.38.10  
(08-13-2013)

## **The Role of the Disclosure Assistant**

- (1) The Disclosure Assistant performs a variety of duties in assisting in the administration of local disclosure policies, practices and procedures.
- (2) These duties normally include processing the more routine type of FOIA, Privacy Act and IRC 6103(a) requests, as well as performing many of the administrative duties, such as preparing accountings for disclosure and certification of documents.

11.3.38.11  
(09-26-2017)

## **The Role of the Tax Law Specialist**

- (1) The specific duties of the Tax Law Specialist are determined by their position descriptions. The assignments for a Tax Law Specialist may be more complex or sensitive than assignments of other Disclosure employees.
- (2) Tax Law Specialists may also be assigned responsibility for aspects of program management and act for the DM in his or her absence.
- (3) Effective January 26, 2017, the job series of the Tax Law Specialist was changed to Government Information Specialist; however the working title of the employee remained as Tax Law Specialist.

