IRS CONTRACTORS TO CONDUCT RESEARCH & SURVEYS

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- **AUTHORITY** -
  - IRC 6103(n)

- **Pursuant to regulations prescribed by the Secretary:**
  - returns and return information may be disclosed
  - for tax administration purposes

- **TREAS. REGULATIONS, 301.6103(n)-1:**
  - **Sets Parameters** -
    - Disclosure Purposes
    - Disclosure Limitations
    - Notification Requirements
    - Safeguards
DISCLOSURE PURPOSES & LIMITATIONS

• PURPOSES:
  – Contractual Procurement of:
  – equipment,
  – other property or
  – services
  – for Tax Administration

• LIMITATIONS ON IRS:
  – DISCLOSURE ONLY IF ACTIVITY CANNOT OTHERWISE BE REASONABLY, PROPERLY, OR ECONOMICALLY CARRIED OUT OR PERFORMED WITHOUT SUCH DISCLOSURE.
  – ONLY TO EXTENT NECESSARY FOR SAID PROCUREMENT ACTIVITY.
PARAMETERS: CHECKPOINT

• OFFICE OF DISCLOSURE
  – CANNOT/DO NOT By-Pass

• PROVIDES ONGOING REVIEW FOR APPROVAL OF
  – PROPOSED ACQUISITIONS
  – CONTRACTS
  – RTS REQUISITIONS

• INCLUDE IN MEETINGS:
  – ACQUISITIONS PLANNING
  – CONTRACT RENEGOTIATIONS
NON-BYPASS REASONS

- PRIVACY ACT
  - ROUTINE USE

- LIMITATIONS
  - NEED -TO-KNOW

- CLAUSES:
  - DISCLOSURE
  - SAFEGUARDS
  - SECURITY
  - PRIVACY ACT

- MBI CONSIDERATIONS

- SAFEGUARDS REVIEWS
  - UNRESOLVED VULNERABILITIES

- NOTIFICATION REQUIREMENTS
  - CLAUSES: UNAUTHORIZED DISCLOSURE &/OR ACCESS CIVIL/CRIMINAL SANCTIONS
IRS PERMISSION TO REDISCLOSE

- A MUST:
  - CONTRACTOR OBTAINS WRITTEN PERMISSION FROM IRS BEFORE CAN REDISCLOSE TO SUBCONTRACTOR
  - NO DISCLOSURES IN PAPERS OR ANY MEDIA FOR PUBLIC USE, PUBLISHING, OR /ACEDEMIA

- PERMISSION OBTAINED
  - FROM COTR
    - OUR OFFICE AVAILABLE TO ASSIST, WHEN NEEDED
SUBCONTRACTOR HELD TO SAME DISCLOSURE REQUIREMENTS

- CONTRACTOR IS TO ENSURE CLAUSES ARE CARRIED TO SUBCONTRACT:
  - DISCLOSURE, SAFEGUARDS
  - PRIVACY ACT, SECURITY
  - SANCTIONS (CIVIL/CRIMINAL)

- COTRS
  - TO ENSURE SUBCONTRACT COMPLIANT