



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

September 17, 2002

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Release Date: 9/30/2002  
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CONEX-146813-02  
CC:TEGE:EOEG:EO1

[REDACTED]

Dear [REDACTED]:

I am responding to your letter to the Commissioner dated July 26, 2002. You had received a letter about a summons the Internal Revenue Service sent to [REDACTED] requesting the names and addresses of its donors. You asked about the privacy rights of the donors and having their names reported in this situation.

The Department of Justice disclosed the existence and contents of the summons in an enforcement action it brought in [REDACTED]. Even so, the names and addresses of any donors that [REDACTED] may provide to the Internal Revenue Service in response to this summons enforcement action are "return information" within the meaning of section 6103(b)(2) of the Internal Revenue Code. Return information is confidential, and we cannot disclose that information except in very limited situations as authorized by the Internal Revenue Code.

I hope this information is helpful. If you have any questions or require further assistance, please contact me at 202-622-6070 or [REDACTED] at 202-622-6080.

Sincerely,  
James L. Brokaw  
Chief, Exempt Organizations Branch 1  
Office of Division Counsel/Associate Chief  
Counsel (Tax Exempt & Government Entities)