



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

OFFICE OF THE CHIEF COUNSEL

July 13, 2009

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CC:PA:07  
GENIN-131627-09

UIL: 6103.00-00

Dear \_\_\_\_\_ :

This letter is in response to your facsimile of June 22, 2009, received in our office on June 22, 2009. You requested information pertaining to

. While both the Commissioner and the Office of Chief Counsel of the Internal Revenue Service have adopted a mission statement that directs IRS and Counsel employees to provide assistance to taxpayers, we are nonetheless bound by the provisions of the Internal Revenue Code as codified at 26 U.S.C. § 1, *et. seq.* In particular, both the IRS and the Office of Chief Counsel must abide by the statute that mandates that "returns and return information are confidential, and except as authorized by this title . . . no officer or employee . . . shall disclose any return information. . . ." See 26 U.S.C. § 6103(a). Therefore, we are unable either to confirm or to deny the existence of any information pertaining to the individual you mentioned.

This letter has called your attention to certain general principles of the law. It is intended for informational purposes only and does not constitute a ruling. See Rev. Proc. 2005-1, §2.04, 2005-1 IRB 7 (Jan. 3, 2005). If you have any questions, feel free to call the undersigned at \_\_\_\_\_ .

Sincerely,

Senior Counsel  
(Procedure & Administration)