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**From:**

**Sent:** Friday, February 06, 2009 2:16:03 PM

**To:**

**Cc:**

**Subject:** FW: 6103 limitations on hired expert

You called with a question about 6103 limitations on hired experts. The expert also has to disclose any conflicts of interest to another federal agency and wanted to know whether they are barred from identifying their work for the Service with respect to a particular taxpayer's case.

Under section 6103(n), we can disclose confidential tax information to an outside expert. Section 301.6103(n)-1(a)(2)(ii) provides that when an expert receives confidential tax information, he can only further disclose the returns or return information when authorized in writing by the IRS to the extent necessary to carry out the purposes for which his services were engaged. We are authorized to share confidential tax information with the expert for purposes of tax administration; they enter into a written contract with us and agree to safeguard the information. See Treas. Reg. 301.6103(n)-1(e)(2).

If the expert needs to disclose any conflicts to another federal agency, they should be able to identify that they are working as an expert for the Service and describe the issue generally unless that description could be construed as disclosing confidential return information.