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**From:**

**Sent:** Wednesday, July 15, 2009 12:05:45 PM

**To:**

**Cc:**

**Subject:** RE: Disclosure question

Hello

I have seen this before, and your concerns are valid. However, with proper attention to detail, it can be done within the disclosure rules.

Some of the procedures needed:

- Only agents and supervisors actually working the cases have access.
- Very limited number of employees have capability to add anything.
- Nothing is added without first confirming that it is not return information
- For any material that is return information, keep a record for each document of whose return information it is.

The first two are relatively easy to set up. The third is more complicated, but can be dealt with. One approach is to have a second layer of limited access. Another approach is to tag anything that is return information. Either way, someone needs to keep track of what material is return information and which taxpayer each item belongs to. Also, everyone with access should be reminded of the 6103(h)(2) and (h)(4) use restrictions and the importance of segregating and labeling third party return information in their files.

Hope this helps. If you have further questions, or want to discuss this, please feel free to contact me.