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From:

Sent: Tuesday, October 20, 2009 3:04:56 PM

To:

Cc:

Subject: Disclosure issues in worker classification investigation

You posed the following question:

If, during the investigation of a company's tax liability (worker classification issues), the Service interviews employees of the company and the employees require a translator, is it permissible to allow a friend or family member of the employee to be part of the conversation as a translator?

My answer for you is: no; not unless the company (company being the taxpayer) agrees. Without the taxpayer's consent, this is a 6103(k)(6) situation, and in order to disclose under (k)(6) there has to be no other reasonable way to get the information. So, I think your options are to either get the company to agree or to use an IRS translator.

Please let me know if you have any follow-up questions or need anything further.

Thanks