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**From:**

**Sent:** Friday, November 06, 2009 10:38:08 AM

**To:**

**Cc:**

**Subject:** RE: Subpoena

Hi , hope all is well with you.

If I'm understanding the facts correctly, the nature of the testimony sought by this subpoena arising from a private litigation matter is information known to the employee as a result of "outside employment" he apparently performed. No tax or other IRS information (that which came to his attention as part of his official duties) is being called for. Thus the subpoena is not a demand for "IRS information" as defined in our Tuohy regulations. Accordingly, he needs no authorization from the IRS See section 301.9000-1(a).