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From:

Sent: November 20, 2009 1:40 PM

To:

Cc:

Subject:

Under 6103(h)(1) our own employee (including CC employee) can have access for consistency purposes, training purposes, locating experts (internal or external), and other proper official duties uses. However, the employee cannot disclose any of that information under 6103(h)(2) or (h)(4) since it is return information of a 'comparable taxpayer' and Congress explicitly said in the legislative history that comparables do not meet (h)(2) or (h)(4).

It appears, however, from the information you state below that you are well aware of the limitation on your use of the information.