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From:

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To:

Cc:

Subject: RE: Authority to Contact "Manager" of LLC

I.R.C. § 6103 requires the IRS to maintain the confidentiality of return information unless a provision of Title 26 provides otherwise. Return information is information received, acquired, or generated by the IRS in connection with the determination of a taxpayer's tax liability (see I.R.C. § 6103(b)(2)). An RA's communication with [redacted] in the course of an examination would relate to the determination of [redacted] tax liability, and would violate § 6103 unless a provision of Title 26 provides otherwise.

Section 6103(e)(1)(C) allows the IRS to disclose the return of a partnership to any person who was a member of the partnership during the tax period in question and return information may be disclosed to a member of the partnership so long as the disclosure does not impede federal tax administration. I.R.C. § 6103(e)(7).

Here, [redacted] elected to be classified as a partnership for federal income tax purposes for the tax period at issue. Because [redacted] elected partnership status, [redacted] should be considered a partner of [redacted] and § 6103(e)(1)(C) authorizes the disclosure of [redacted]'s return to [redacted] and § 6103(e)(7) authorizes the disclosure of [redacted]'s return information as the disclosure would not impede federal tax administration. Therefore whether [redacted] executed a valid resolution to appoint [redacted] the manager of [redacted] is not determinative of whether the revenue agent may contact [redacted] in connection with [redacted] examination.

Please let me know if you have any questions.