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**From:**

**Sent:** Tuesday, September 14, 2010 2:43:10 PM

**To:**

**Cc:**

**Subject:** RE: NonTEFRA Partnership Disclosure Guidelines.

Disclosures of partner information in a non-TEFRA partnership audit would be governed by section 6103(h) as well as section 6103(e). If disclosure is allowed under either section it may be disclosed. Section 6103(h) allows disclosures during audit if if the taxpayer is a party to the audit, the disclosure is directly related to resolution of an issue, or there is a transactional relationship. Section 6103(e) does not prohibit disclosures under section 6103(h).

In other words, disclosures necessary to the audit are allowed.