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**From:**

**Sent:** Wednesday, November 23, 2011 12:37:47 PM

**To:**

**Cc:**

**Subject:** RE: subpoena

Hello

Having correctly sent this to your local Disclosure Office, from now on you likely don't need to do anything (though the DM or her staff may have questions for you). You are correct that no provision of 6103 authorizes disclosure of the tax records in response to a subpoena. Because of that, our standard approach is to seek withdrawal or quashing of subpoenas seeking agency tax records for use in private litigation.

If anyone has questions, fell free to contact me.