

ID: CCA\_2012101913432853

Number: **201302033**

Office:

Release Date: 1/11/2013

UILC: 6103.05-00

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**From:**

**Sent:** Friday, October 19, 2012 1:43:35 PM

**To:**

**Cc:**

**Subject:** RE: FATCA 6103 E-mail Issue

Hi

I'd add one other thought to item 2 -- advising a person that we think he has certain T26 responsibilities is disclosing his own return information to him, which is authorized under 6103(e)(1) and (7).

Otherwise - looks good.