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Release Date: 12/13/2013

From:

Sent: Wednesday, June 26, 2013 11:32:05 AM

To:

Cc:

Subject: RE: Quick disclosure question

To the extent you wish to use return information (i.e. information gathered as part of a determination of liability under the Code) in a later examination of , you are free to do so. Section 6103(h)(4)(A) allows us to disclose a party's own info in an exam of that party, regardless of the year under exam. Additionally, section 6103(h)(1) allows us to use internally return information needed as part of our official duties.

Thanks,