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From: [REDACTED]

Sent: Friday, November 15, 2013 9:46:16 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Disclosure Question

Hi --

I was referring to the item and transactional relationship tests generally, and the restrictions they place on the disclosure of third party return information. This is all addressed quite well in the DRG pages 3-7 to 3-17. Since information and documents the local RA obtains from the other RA's exam file is return information of the other RA's taxpayer, and copying it into the local exam file does not change this, I recommend that all such information be labeled or segregated in the local file so that local the RA can always identify the third party return information and handle it appropriately. Disclosure decisions under these provisions are fact-and-circumstances based, and depend on the specifics of what is at issue in the local exam and what information (if any) from the other exam "directly affects" or "directly relates to" resolving any of those issues.

Hope this helps. If you want to discuss any specific aspect of the tests, let me know. I'm generally available this afternoon and next week.