



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

March 10, 2016

Number: **2016-0027**
Release Date: 6/24/2016

CC:ITA:4
CONEX-106131-16

UIL:131.00-00

The Honorable Derek Kilmer
Member, U.S. House of Representatives
345 6th Street, Suite 500
Bremerton, WA 98337

Attention:

Dear Representative Kilmer:

I am responding to your letter dated February 12, 2016, on behalf of your constituents, _____ and _____. They contacted your office about payments that they receive under section 1915(k) of the Social Security Act for the care of their adult disabled child in their home. Specifically, they requested information on a pending private letter ruling request under section 131 of the Internal Revenue Code (Code).

Our rules under section 6103 of the Code prohibit disclosure of taxpayer information without consent from the taxpayer authorizing disclosure. See also section 301.6103(c)-(1)(c) of the Regulations on Procedure and Administration. The information that you submitted does not include such consent from the taxpayer; therefore, we cannot comment on this matter.

I am sorry I cannot provide more information at this time. Please contact me at _____ or _____ (Identification Number _____) at _____ if you have questions.

Sincerely,

Scott K. Dinwiddie
Associate Chief Counsel,
Office of Associate Chief Counsel
(Income Tax and Accounting)