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[Third Party Communication:

UILC: 6103.00-00, 6103.01-00, 6103.03-00 Date of Communication: Month DD, YYYY]

Number: **201545023**

Release Date: 11/6/2015

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**From:** [REDACTED]

**Sent:** Tuesday, October 13, 2015 8:28:27 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: Disclosure to office of lawyer regulation

Hi

You can talk to me but you are correct that we cannot disclose this information without the consent of the taxpayer whose return information would be disclosed. While section 6103 allows disclosure of return information to states, it only does so in limited circumstances and to limited state agencies, none of which appear to be applicable to your situation. The OLR could always check their state lien filings to see if we filed liens but we cannot disclose information.

Thanks,