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From: [REDACTED]

Sent: Thursday, May 12, 2016 3:14:17 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Disclosure to an heir

Hi

The estate stuff would be covered by 6103(e)(1)(E) and the gift tax (now that the donor is dead) would be covered by 6103(e)(3). Under 6103(e)(1)(E) and (3), the only people other than the administrator, executor, or trustee of the estate who can request the return information are heirs at law, next of kin, beneficiaries under the will and, only in the case of decedents (not the estate), donees of property. For all these categories, in order to be entitled to the return information, the person must establish that they have a material interest that will be affected by the information requested. A material interest is an important information that is often, but not required to be, financial in nature. We can withhold things if disclosure would seriously impair federal tax administration.

I would look at IRM 11.3.2.4.7 and 11.3.2.4.11 and the attached.

I'm on a long conference call right now but I can answer any further questions tomorrow.

Thanks,