

ID: CCA_2019022114170343

UILC: 6103.02-00

Number: **201916003**

Release Date: 4/19/2019

From: [REDACTED]

Sent: Thursday, February 21, 2019 2:17:03 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Review assistance needed - DISSP-102446-19

If the IRS gathered the information from the FFI as part of a determination of liability or possible liability of the taxpayer, it is the return information of the taxpayer under section 6103.