

ID: CCA_2019032016162353

UILC: 6103.08-02

Number: **201916007**

Release Date: 4/19/2019

From: [REDACTED]

Sent: Wednesday, March 20, 2019 4:16:23 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: 6103 and Taxpayer Advocate

Hello

From the information below, I do not see a concern. TAO is part of IRS, and no different in this context from Exam. As with Exam, DOJ should rarely be working directly with TAO; field counsel should coordinate and oversee all disclosures to DOJ for litigation purposes, to ensure compliance with 6103(h)(2) and that any privileged information is identified.

Hope this helps. Let me know if you have further questions or want to discuss this.