

ID: CCA\_2019120210232233

UILC: 6103.08-04

Number: **202019004**

Release Date: 5/8/2020

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**From:** [REDACTED]

**Sent:** Monday, December 02, 2019 10:23:22 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** Use of outside notary services

Good morning,

This email is being sent as a follow-up to our previous conversations regarding your inquiry on the use of outside notary services.

As part of their official duties, certain IRS employees need to notarize documents that have been prepared to accomplish collection and other tax administration activity. One example where this need arises is in cases where a piece of real property has been sold administratively by the IRS or by a judicial sale conducted by a Property Appraisal Liquidation Specialist (PALS), and a deed to the property is being prepared in accordance with established procedures. See Internal Revenue Manual 5.10.6.9, *Deed to Real Property*, "IRC 6338(b) provides that whenever real property is not redeemed within the 180-day period, the purchaser, or his/her assigns, will be issued a deed upon surrender of the Certificate of Sale." See also, Internal Revenue Manual 5.10.8.10, *Deed Issuance*, "Upon confirmation of the sale by the Court, Advisory will prepare and issue a deed in accordance with the laws of the state in which the real property is situated." Information contained on these documents would include such items as a taxpayer's name, a description of the property, and the name of the purchaser of the property.

We understand that while the established practice in these situations is to use IRS employees who are licensed notaries to notarize these documents wherever possible, we also understand that there may be times when the need for a notary arises and an IRS employee notary is not available. You have inquired about the use of an outside notary, a licensed notary who is not an IRS employee, in such situations.

Returns and return information are confidential and may be disclosed only as authorized by law. I.R.C. § 6103(a). "Disclosure" is defined as making known to any person in any manner, tax returns or return information. I.R.C. § 6103(b)(8). Because return information is defined broadly, it includes information contained on deeds and other documents that an IRS employee would present to an outside notary, such as a taxpayer's name, a description of the property, and a purchaser's name. Internal Revenue Code Section 6103(k)(6) authorizes disclosure of return information in

connection with official duties relating to collection activity. Treas. Reg. 301.6103(k)(6)-1(a)(1) authorizes disclosure of return information "to accomplish properly any activity connected with" an employee's official duties.

Where an IRS employee in completing his or her official duties, presents a document to an outside notary containing return information for purposes of having the document notarized to accomplish properly activity connected with those official duties such as the sale of real property in the situations described above, IRC § 6103(k)(6) and the accompanying Regulations authorize such a disclosure of return information.

Please let me know if you have any questions or wish to discuss further. Thank you.