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Release Date: 12/17/2021

From: [REDACTED]
Sent: Wednesday, July 7, 2021 3:02:01 PM
To: [REDACTED]
Cc: [REDACTED]
Bcc:
Subject: RE:

Hi [REDACTED],

I hope you are well! I wanted to follow up with an email after our previous phone call. Thank you for reaching out for assistance with this question about whether [REDACTED]. To briefly summarize, the [REDACTED].

[REDACTED]. As stated during our call, the [REDACTED] so long as there is not a separate confidentiality agreement that he signed.

As you know, I.R.C. § 6103(a) prohibits former employees from disclosing confidential return information obtained in the course of their employment. Because the [REDACTED] after this employment ceased, the information was not obtained in connection with his employment. If the [REDACTED] was made a contractor pursuant to section 6103(n), then the [REDACTED] would be prohibited from disclosing any return information received during the course of the agreement. See Treas. Reg. §§ 301.103(n)-1(c); 301.6103(n)-2(c). Unless there is a separate binding confidentiality clause, [REDACTED]. We are unaware of any other statute that would bar [REDACTED].

Please let me know if you have any further questions.

Best,

[REDACTED]

Legal Admin. Specialist, CC:PA:07