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From: [REDACTED]

Sent: Friday, July 23, 2021 1:39:59 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc: [REDACTED]

Subject: RE: Request for Disclosure Advice to Chapter 7 Trustee in Ch. 7 No-Asset Case [REDACTED]
[REDACTED]

Hi

I agree with your analysis below. Based on the facts you provided, under IRC 6103(e)(5)(A), upon written request, disclosure of the returns of a debtor (for the taxable year in which the case commences or any preceding taxable year) may be disclosed to the trustee. Return information can also be disclosed to the trustee (for the same taxable years as above), but does not require a written request. The only potential issue I see here is if this is an involuntary bankruptcy case, which would require court approval for disclosure. Please let me know if you have any follow-up questions.

Thanks,