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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Tuesday, August 22, 2023 11:07:11 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Electronic disclosures

Hi [REDACTED]

Thank you for speaking with me this morning. As we discussed, we can confirm that the change in the method of disclosure of IRS information to state agencies in electronic format should be fine under relevant guidance and the MOU. Nothing in the relevant statute, regulations, or IRM require paper distribution of disclosure documentation or disallow electronic disclosures. Also, as you noted in your incoming email, the MOU does not contain any language requiring paper distribution of disclosure documentation.

If you have any additional questions or comments, please let me know.

Kind regards,

[REDACTED]

[REDACTED]