

ID: CCA_2023121011592548

[Third Party Communication:

UILC: 7602.00-00

Date of Communication: Month DD, YYYY]

Number: **202352020**

Release Date: 12/29/2023

From:

Sent: Wednesday, November 15, 2023 1:35:47 PM

To:

Cc:

Bcc:

Subject: RE: Third Party Contact Report Guidelines - TAS non-concur

Hey [REDACTED],

We maintain our position that third-party contact reports should be issued to the taxpayer only upon request and not periodically. The preamble to Procedure and Administration Regulation § 301.7602-2(e)(1) states: "[T]he IRS determined that the issuance of periodic reports may result in harm to third parties and, accordingly, has determined that periodic reports should not be issued. Taxpayers will continue to receive pre-contact notice and may specifically request from the IRS reports of persons contacted."

Thanks,

[REDACTED]