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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Friday, December 6, 2024 3:48:30 PM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: 6103 information in resume

The flush language under section 6103(b)(2) (“ . . . but such term does not include data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer”) applies to *statistical* studies and similar compilations of amalgamated data. The purpose of this language – commonly referred to as the “Haskell Amendment” – is to ensure that the Service can publicly disclose statistical studies and tax models for research purposes. The Haskell Amendment does not, however, allow the disclosure of otherwise confidential return information simply because the taxpayer(s) cannot be identified. The statute is more than an identity test. The Supreme Court has addressed this issue and concluded that return information from which taxpayer identifiers have been deleted is still subject to the confidentiality requirements of section 6103. See *Church of Scientology of Cal. v. IRS*, 484 U.S. 9, 14-18 (1987).

Please let me know if you have any questions or need more information. Thanks!