



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.1.22

MARCH 1, 2023

EFFECTIVE DATE

(03-01-2023)

PURPOSE

- (1) This transmits revised IRM 5.1.22, Field Collecting Procedures, Disclosure.

MATERIAL CHANGES

- (1) 5.1.22.1.2, Authority, added additional sources of authority for the provisions of this IRM.
- (2) 5.1.22.1.4, Program Management and Review, added information about additional program reviews.
- (3) 5.1.22.1.6, Terms/Definitions/Acronyms, updated additional acronyms.
- (4) 5.1.22.8, Oral Disclosure, updated this section to include guidance on recording oral disclosure consents.
- (5) Added Exhibit 1, Disclosure of Collection Activities on Joint Returns Including Mirrored Accounts added to provide examples of information which must be disclosed to a separated or divorced spouse relative to the collection activities of the other spouse as well as information which must not be disclosed.
- (6) Minor editorial changes have been made throughout this IRM. Website addresses, email addresses, and IRM references were reviewed and updated as necessary.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 5.1.22, Disclosure dated August 1, 2019..

AUDIENCE

The audience for this guidance is SB/SE Field Collection revenue officers and group managers who have direct contact with taxpayers and/or their authorized representatives as part of their official duties.

Kareem Williams
Director, Collection Policy
Small Business/Self Employed Division

5.1.22
Disclosure

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5.1.22.1
(08-01-2019)
Program Scope and Objectives

- (1) **Purpose.** This IRM provides guidance to revenue officers and group managers in Field Collection on disclosure topics which may arise while communicating with taxpayers and/or their authorized representatives as part of their official duties. This IRM section also provides guidance to help protect taxpayer rights and taxpayer privacy during contacts with taxpayers and/or their authorized representatives.
- (2) **Audience.** The guidance located in this IRM is specifically intended for use by revenue officers and group managers in Field Collection as they are the primary users of this IRM.
- (3) **Policy Owner.** Director, Collection Policy, SB/SE is the policy owner of this IRM.
- (4) **Program Owner.** Collection Policy, SB/SE is the program owner of this IRM.
- (5) **Primary Stakeholders.** PGLD and Field Collection revenue officers and group managers are the primary stakeholders for this IRM.
- (6) **Program Goals.** This IRM provides proper guidance to assist Field Collection revenue officers and group managers in protecting taxpayer rights and taxpayer privacy during contacts with taxpayers and/or their authorized representatives as part of their official duties.
- (7) **Contact Information.** Recommendations and suggested changes to this IRM should be emailed to the IRM 5.1.22 Content Product Owner. The appropriate owner is indicated on the Product Catalog Information page which can be found on the Core Repository of Published Products (CROPP). Elevate any questions or concerns regarding these IRM procedures through your group manager (GM). GMs will direct any questions or concerns to the appropriate Area contact for possible referral to Headquarters.

5.1.22.1.1
(08-01-2019)
Background

- (1) IRM 5.1.22, Field Collecting Procedures, Disclosure, provides procedural guidance to be followed by Field Collection revenue officers and group managers as part of their official duties. This IRM provides guidance on disclosure topics which may arise while communicating with taxpayers and/or their authorized representatives. The guidelines in this IRM section provide the procedures to be followed to help protect taxpayer rights and taxpayer privacy during contacts with taxpayers and/or their authorized representatives. These procedures are consistent with the Taxpayer Bill of Rights, The Privacy Act of 1974, and the Freedom of Information Act.

5.1.22.1.2
(03-01-2023)
Authority

- (1) The following authorities provide the basis for these guidelines:
 - IRC 6103, Confidentiality and disclosure of returns and return information
 - IRC 7803(a)(3)(G), The right to privacy
 - IRC 7803(a)(3)(H), The right to confidentiality
 - IRC 7803 (a)(3)(I), The right to retain representation
 - Delegation Order 11-2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents IRM 1.2.2.12.2
 - IRC 6502, Collection after assessment
 - 26 CFR 301.6103(c)-1, Disclosure of returns and return information to designee of taxpayer

- Privacy Act of 1974 (5 U.S.C. 552a)
- Freedom of Information Act (5 U.S.C. 552)

5.1.22.1.3
(08-01-2019)
Responsibilities

- (1) Director, Collection Policy is responsible for the policies and procedures in this IRM.
- (2) Director, Field Collection, has executive oversight for all Field Collection programs.
- (3) Field Collection area directors, territory managers, and group managers are responsible for ensuring compliance by field personnel with these procedures.
- (4) Revenue officers are responsible for reading and implementing the procedures listed in this IRM.

5.1.22.1.4
(03-01-2023)
Program Management and Review

- (1) Program Reviews: Operational reviews are conducted by the Collection area directors and territory managers annually to evaluate program delivery and conformance to administrative and program requirements. Group managers participate in one or more Embedded Quality (EQ) consistency reviews each year to assist in rating EQ attributes. Group managers perform annual and periodic case and performance reviews as described in IRM 1.4.50, Resource Guide for Managers, Collection Group Manager, Territory Manager and Area Director Operational Aid. Collection Policy performs periodic program reviews to identify trends and opportunities for improvement.
- (2) Program Effectiveness: National Quality Reviews and consistency reviews are routinely conducted to measure program consistency, effectiveness in case actions, and compliance with policy and procedures. Trends reported in these reviews are used to promote and improve program effectiveness. Trends, recommendations, and corrective actions issued during the course of program and operational reviews are used to identify opportunities for improvement and achieve program goals.
- (3) Program Reports: The reports that Field Collection managers utilize to monitor inventory are addressed in IRM 1.4.50, Resource Guide for Managers, Collection Group Manager, Territory Manager and Area Director Operational Aid.
- (4) Treasury Inspector General for Tax Administration (TIGTA) annual statutory audit of disclosure of collection activities on joint returns.

5.1.22.1.5
(08-01-2019)
Program Controls

- (1) Collection managers verify program and procedural compliance by conducting case consultations, case reviews, performance reviews, and security reviews. Prescribed internal controls are detailed in IRM 1.4.50, Resource Guide for Managers, Collection Group Manager, Territory Manager and Area Director Operational Aid which communicates responsibility to Collection managers for promoting quality case work and required internal controls. The ICS, ENTITY Case Management, Embedded Quality Review, and National Quality Review Systems provide the case access, data, and reports used by managers to monitor internal controls.

5.1.22.1.6
(08-01-2019)
**Terms/Definitions/
Acronyms**

(1) **Acronyms:**

Acronym	Definition
BAL DUE	Balance Due
CNC	Currently Not Collectible
CROPP	Core Repository of Published Products
EQ	Embedded Quality
FOIA	Freedom of Information Act
GM	Group Manager
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
MFT	Master File Transaction
ODC	Oral Disclosure Consent
OIC	Offer In Compromise
PGLD	Privacy, Governmental Liaison and Disclosure
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TDS	Transcript Delivery System
TIGTA	Treasury Inspector General for Tax Administration
TFRP	Trust Fund Recovery Penalty
TY	Tax Year

5.1.22.1.7
(08-01-2019)
Related Resources

- (1) The Office of Disclosure helps all IRS employees protect confidential tax and other sensitive information.
- (2) Contact the Disclosure Help Desk if you need assistance when questions arise concerning disclosure. Contact information for the Disclosure Help Desk can be located by clicking on the Disclosure link under the Technical Tools & Administrative Sites section on the IRS Source home page.
- (3) Refer to IRM 11.3, Disclosure of Official Information, specifically, IRM 11.3.2, Disclosure to Persons with a Material Interest, for additional guidance about disclosure.
- (4) Access A Quick Guide to the release of Collection files on the Disclosure Knowledge Management page at: <https://portal.ds.irsnet.gov/sites/v1003/lists/responddirectly/collection%20files.aspx> for additional guidance concerning what information can be released or withheld.

- (5) The Taxpayer Browsing Protection Act, enacted August 1997, provides that the willful unauthorized access or inspection of any taxpayer records, including hard copies of returns, return information, and taxpayer information maintained on a computer, is a crime. See IRM 5.1.3.7.5, Taxpayer Browsing Protection Act.

5.1.22.2
(08-01-2019)
Taxpayer Rights

- (1) Awareness of taxpayer rights is vitally important. The IRS adopted the Taxpayer Bill of Rights (TBOR) in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. The following taxpayer rights are in Publication 1 (rev. 9/2017), and are addressed in IRM 5.1.9, Collection Appeal Rights, and throughout IRM Part 5.
- The right to be informed
 - The right to quality service
 - The right to pay no more than the correct amount of tax
 - The right to challenge the IRS's position and be heard
 - The right to appeal an IRS decision in an independent forum
 - The right to finality
 - The right to privacy
 - The right to confidentiality
 - The right to retain representation
 - The right to a fair and just tax system.
- (2) For additional information about TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

5.1.22.3
(10-21-2011)
Disclosure of Criteria for Examination Selection

- (1) It is the practice of the IRS to always respond to questions regarding the source of an audit. However, as Collection personnel do not routinely deal with the source of an audit, taxpayers who ask such questions need to be referred to the organization that performed the audit, e.g., Small Business/Self Employed Examination function or Specialty Programs, or Large Business and International (formerly Large and Mid Size Business).
- (2) Refer the taxpayer to Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, or Publication 3498, The Examination Process.

5.1.22.4
(08-01-2019)
Disclosure of Joint Returns — Divorced or Separated Spouses

- (1) IRC 6103(e)(8), Disclosure of collection activities with respect to joint return, provides for disclosures pertaining to deficiencies assessed with respect to persons who have filed jointly but are no longer married or separated and no longer reside in the same household.
- (2) IRC 6103(e)(8) clarifies that divorced or separated spouses may request information about the collection activities of their former spouse with respect to a jointly filed return. IRC 6103(e)(8), unlike IRC 6103(e)(7), requires a written request for information. The same information may be requested verbally under IRC 6103(e)(7).
- (3) IRC 6103(e)(8):
- a. Is relative to tax deficiencies with respect to a jointly filed return.
 - b. Provides that certain limited information regarding one spouse shall, upon written request (from the taxpayer or authorized representative), be open to inspection by or disclosure to the other spouse.

c. Does not apply to deficiencies that may not be collected by reason of IRC 6502, Collection after assessment, (that is, due to the expiration of the statute for collection).

(4) The IRS has the authority to develop procedures controlling the frequency with which any requester can make requests pursuant to IRC 6103(e)(8). Until such procedures are developed at a national level, IRS personnel should follow any locally developed procedures relative to controlling the frequency with which any requester can make requests pursuant to IRC 6103(e)(8).

5.1.22.4.1
(08-01-2019)
IRC 6103(e)(8)
Disclosure Procedures

(1) IRC 6103(e)(8) authorizes the IRS to disclose certain information about the IRS's efforts to collect tax to taxpayers or their authorized representatives, when the taxpayers filed a joint return and are no longer married or separated and no longer reside in the same household. This guidance refers to MFT 30 and MFT 35 joint liabilities and mirrored accounts which reflect MFT 31 and MFT 65. An authorized representative is an individual authorized to practice before the IRS who the taxpayer has appointed to represent him/her before the IRS on a valid power of attorney (e.g., Form 2848, Power of Attorney and Declaration of Representative).

(2) IRM 11.3.2.4.1.1, Disclosure of Collection Activities with Respect to Joint Returns, provides guidance to employees receiving verbal requests for collection actions taken on the other liable person on a jointly filed tax return. IRM 11.3.2.4.1.1(2) clarifies that, upon receipt of either a verbal or written request from a taxpayer or their authorized representative, the IRS may disclose limited information related to the collection of the tax from the other individual with whom the taxpayer filed a joint return when the taxpayer and the other individual are no longer married or are separated and no longer reside in the same household. Verbal requests will be honored if received from either spouse or his/her authorized representative, after verifying the identity of the person making the request to determine his/her right to the information. Disclosures made pursuant to IRC 6103(e)(8) are limited to the specific tax period associated with the requester's joint deficiency and the information should not be disclosed if its release will seriously impair federal tax administration.

(3) Follow any locally developed procedures relative to controlling the frequency with which any requester can make requests pursuant to IRC 6103(e)(8) until such procedures are developed at a national level.

(4) See IRM 11.3, Disclosure of Official Information, for the general rules for disclosure of joint return information.

(5) Information that may be disclosed *verbally* upon receipt of a *verbal or written* request from an authorized representative or spouse who has been assessed the joint tax will include:

- a. whether the IRS has attempted to collect the deficiency from the other spouse,
- b. the amount, if any, collected from the other spouse,
- c. the current collection status (e.g., BAL DUE, installment agreement, suspended), and/or
- d. the reason for any suspension, if applicable (e.g., unable to locate, hardship).

Caution: Be aware of the information the requesting spouse is not entitled to under either IRC 6103(e)(7) and IRC 6103(e)(8).

- (6) See IRM 5.1.22.4.1.1, Prohibited 6103(e)(8) Disclosures.
- (7) Contact the Disclosure Help Desk if you need assistance when questions arise concerning the disclosure of divorced or separated spouses' joint returns. Contact information for the Disclosure Help Desk can be located by clicking on the Disclosure link under the Technical Tools & Administrative Sites section on the IRS Source home page.
- (8) Some common case examples that a revenue officer and/or group manager may encounter while communicating with taxpayers who filed joint returns but are no longer married or separated and no longer reside in the same household include:

Example	Description
OIC	Mr. and Mrs. Taxpayer filed a joint return for tax year 2019. They are now divorced and have mirrored assessments under MFT 31 for the year 2019. Mr. Taxpayer submitted an offer in compromise that was recently accepted. Mrs. Taxpayer calls in and asks if the IRS has tried contacting Mr. Taxpayer as he has told her that he owes no more monies for the 2019 tax year. You review IDRS and see a TC 480, Offer in Compromise Pending and TC 780, Master File Account Compromised posted to Mr. Taxpayer's MFT 31 module. While speaking with Mrs. Taxpayer you can explain that Mr. Taxpayer's 2019 account does reflect an OIC submission (TC 480) and acceptance (TC 780). You can relay what payments/refund offsets have credited to her MFT 31 and the outstanding balance.
Continuous Wage Levy	Mr. and Mrs. Taxpayer filed a joint return for tax year 2019. They are now divorced and have mirrored assessments under MFT 31 for tax year 2019. Mrs. Taxpayer has a continuous wage levy and the payments have credited to Mr. Taxpayer's MFT 31 module. Mr. Taxpayer calls in to ask if the IRS is receiving regular payments from his ex-spouse. While speaking with Mr. Taxpayer, you can tell him that we are collecting monies from Mrs. Taxpayer; each month we are receiving \$475.00 that is being credited to his 2019 module. The source of payment however, is not to be disclosed. You also can relay the payment amounts that have been credited to his MFT 31 module. You can relay his current outstanding balance. You cannot disclose any information about the other spouse's employment, income, or assets.

Example	Description
Bankruptcy	Mr. and Mrs. Taxpayer filed a joint return for tax year 2019. They are now separated and no longer reside in the same household, and have mirrored assessments under MFT 31 for the year 2019. Mr. Taxpayer is currently in Chapter 13 bankruptcy. Mrs. Taxpayer calls and asks if the IRS has tried contacting Mr. Taxpayer. While speaking with Mrs. Taxpayer you can tell her we have been in contact with Mr. Taxpayer and his account is suspended due to bankruptcy status. You cannot disclose when the account will reactivate or which bankruptcy chapter was filed by Mr. Taxpayer..
Currently Not Collectible	Mr. and Mrs. Taxpayer filed a joint return for tax year 2019 and the liability was mirrored following a separation in 2020. Mr. Taxpayer now resides in another home. Mr. Taxpayer called to provide financial information and was placed in CNC status. Mrs. Taxpayer called to make a payment and inquired if we contacted Mr. Taxpayer to pay on the balance also. Mrs. Taxpayer said she did not know where Mr. Taxpayer was currently living and asked for his current address. While speaking with Mrs. Taxpayer you can tell her that we spoke with Mr. Taxpayer and that he is in CNC status. You cannot disclose at what income level the CNC module will reactivate. You cannot provide Mrs. Taxpayer with Mr. Taxpayer's new address.
Disclosure of telephone number	Mr. and Mrs. Taxpayer filed a joint return for tax year 2016. They are now separated and no longer reside in the same household, and have mirrored assessments under MFT 31 and MFT 65 for the year 2016. Mrs. Taxpayer currently has an installment agreement. Mr. Taxpayer calls and asks if the IRS has tried contacting Mrs. Taxpayer.. He would like the phone number to contact her to discuss their tax matters. You can advise that we have been in contact with Mrs. Taxpayer and that she has established an installment agreement. You cannot disclose Mrs. Taxpayer's phone number.
Offset Payment	Recently, Mr. & Mrs. Taxpayer divorced but still have joint tax liabilities that are outstanding for tax years 2017 & 2019. Their joint liabilities were mirrored and each has an MFT 31 for 2017 & 2019. Mr. Taxpayer sent in a payment totaling \$2,000.00 and it credited to and full paid 2017. There is still a balance for 2019 in the amount of \$3,500.00. Mrs. Taxpayer called in to set up an installment agreement for the balances. She inquired what the current balances were for both tax years. You can provide Mrs. Taxpayer with the information about Mr. Taxpayer's recent payment amount, which tax year it was applied to, and that 2017 is full paid and the amount outstanding for 2019.

Example	Description
Contact Information Request	<p>You received a call from Mr. Taxpayer's authorized representative to resolve the outstanding balance for 2016. You recognize that it was a mirrored assessment based on a joint return. The authorized representative would like to set up an installment agreement for \$100 per month. The authorized representative asked what other payments have been applied to the balance. The authorized representative knows that the ex-wife was recently remarried and is trying to locate her but has been unsuccessful. The authorized representative asks if we have been in contact with the ex-wife and if we can provide her contact information. You can provide the authorized representative with the payments applied to 2016 and the current balance on the account. You cannot provide the authorized representative with the name, address, or phone number for the ex-wife as they do not represent her in these tax matters.</p>
Payment Information Request	<p>In 2020, Mr. & Mrs. Taxpayer separated and Mrs. Taxpayer relocated to a different state. They filed joint returns for 2018 & 2019 and owe a total of \$15,000.00. Both taxpayers filed their individual tax returns for 2020 and their refunds offset to the balance. Mr. Taxpayer called and established an installment agreement for \$250.00 per month after securing new employment with a higher income. Mrs. Taxpayer called in to provide us with a change of address and to inquire about the balance due. She asked if we spoke to Mr. Taxpayer and if he is making payments because he is not calling her and he owes her money. You can provide to Mrs. Taxpayer the amount of each credit applied to the balances for TY 2018 & 2019. The credits would include her refund offset, his refund offset, and any \$250.00 payments received to date from the installment agreement. You cannot provide Mrs. Taxpayer with the source of Mr. Taxpayer's income or the amount of income he is earning.</p>
Seizure and sale activity	<p>Mr. and Mrs. Taxpayer filed a joint return for tax year 2018. They are now divorced and their joint tax liability has been mirrored. Mr. Taxpayer inherited real property after the divorce that has recently been seized and sold. A significant amount of money has been applied to the 2018 tax year due to the sale proceeds. Mrs. Taxpayer called in advising the ex-spouse states none of these funds will credit to her portion of the 2018 debt. She asks for confirmation of this information. You advise that a payment in the amount of \$44,000.00 posted to the 2018 mirrored module for each spouse. You relay the date that it posted and the amount of the outstanding balance.</p>

- 5.1.22.4.1.1
(10-21-2011)
**Prohibited 6103(e)(8)
Disclosures**
- (1) Do not disclose the following information regardless of whether a request is made under IRC 6103(e)(7) or IRC 6103(e)(8):
 - a. the other spouse's location or telephone number,
 - b. any information about the other spouse's employment, income, or assets, and/or
 - c. the income level at which a suspended account will be reactivated.
- 5.1.22.4.2
(08-01-2019)
**Other Joint Return
Disclosure Procedures**
- (1) Contact the Disclosure Help Desk if you need assistance when questions arise concerning the disclosure of divorced or separated spouses' joint returns. Contact information for the Disclosure Help Desk can be located by clicking on the Disclosure link under the Technical Tools & Administrative Sites section on the IRS Source home page.
 - (2) Refer requests for information concerning divorced or separated spouses beyond that provided for in IRC 6103(e)(8) or that is otherwise statutorily available pursuant to IRC 6103(e), Disclosure to Persons Having Material Interest, to the Office of Disclosure.
 - (3) Advise the taxpayer or the taxpayer's authorized representative to make a Freedom of Information Act (FOIA) request or a Privacy Act request if they desires further information. These requirements along with other information can be found at <https://www.irs.gov/privacy-disclosure/freedom-of-information-act-foia-guidelines>.
- 5.1.22.4.3
(10-21-2011)
**Information Submitted
by a Spouse**
- (1) Accept and process any information, as appropriate, received from one spouse regarding unexplored sources of collection from the other spouse.
 - (2) Do **not** inform the other spouse of the results, other than as discussed above in IRM 5.1.22.4.1(5).
- 5.1.22.5
(10-21-2011)
**Disclosure of Trust Fund
Recovery Penalty
Payment Information**
- (1) IRC 6103(e)(9), Disclosure of certain information where more than one person subject to penalty under section 6672, provides for disclosure to one person who has been assessed the trust fund recovery penalty (TFRP) pursuant to IRC 6672, certain limited information regarding other persons assessed the penalty for the same underlying tax. IRC 6103(e)(9) requires:
 - a. Disclosure shall be made in written form upon receipt of a proper written request from a person who has been assessed the penalty or their duly authorized representative.
 - b. Disclosure will be limited to the specific tax period associated with the requestor's TFRP.
- 5.1.22.5.1
(10-21-2011)
**IRC 6103(e)(9)
Disclosure Procedures**
- (1) The Taxpayer Bill of Rights 2 provides the IRS with authority to establish procedures controlling the frequency with which any requester can make requests pursuant to IRC 6103(e)(9). Until such procedures are developed at a national level, IRS personnel should follow locally developed procedures. See IRM 11.3.2.4.14 , Disclosure to Persons with a Material Interest, Trust Fund Recovery Penalties.
 - (2) Follow any locally developed procedures relative to controlling the frequency with which any requester can make requests pursuant to IRC 6103(e)(9).

- (3) Do not refer a TFRP disclosure to the Office of Disclosure when you can process it under IRC 6103(e)(9) (i.e., the request meets IRC 6103(e)(9) and the taxpayer is not making a Freedom of Information Act (FOIA) or a Privacy Act request).
- (4) Refer to the following IRMs, as needed:
 - See IRM 11.3.40, Disclosures Involving Trust Fund Recovery Penalty Assessments, for the general rules for disclosure of TFRP information.
 - See IRM 5.7, Trust Fund Compliance.

5.1.22.5.2
(08-01-2019)
**Guidelines for TFRP
Disclosure**

- (1) Make an IRC 6103(e)(9) disclosure:
 - in writing, and
 - only upon receipt of a proper written request from a person who has been assessed the penalty or their duly authorized representative.
- (2) Limit any disclosure to the specific tax period(s) associated with the assessed requestor's TFRP.

Reminder: Not all responsible officers receiving the penalty are assessed for the same periods.

- (3) Follow these guidelines for determining whether you may make a disclosure pursuant to IRC 6103(e)(9)

Permissible TFRP Disclosures	Prohibited TFRP Disclosures
The name(s) of any other person(s) determined to be liable for the TFRP.	The location or telephone number of the liable person(s).
Whether the IRS has attempted to collect the TFRP from any other liable person(s).	Information about any individual whom the IRS did not assess.
The current collection status of any other liable person(s) (e.g., notice, BAL DUE, installment agreement, suspended, and if suspended, the reason).	Any employment, income, or asset information about the liable person(s).
The amount, if any, collected from each individual assessed the TFRP.	The income level at which a currently not collectible account will be reactivated.

- (4) Contact the Disclosure Help Desk for help when questions arise concerning the disclosure of TFRP information under IRC 6103(e)(9). Contact information for the Disclosure Help Desk can be located by clicking on the Disclosure link under the Technical Tools & Administrative Sites section on the IRS Source home page.
- (5) Advise the taxpayer or the taxpayer's authorized representative to make a FOIA request or a Privacy Act request if they desires further information.

5.1.22.5.3
(10-21-2011)
**Information Submitted
by a Liable Person**

- (1) Accept and process any information, as appropriate, received from one responsible party who reports they believe there are unexplored sources of collection from other parties.
- (2) Do not inform the other liable parties of the results, other than as discussed above.

5.1.22.6
(08-01-2019)
**Disclosure of Informant
Claims**

- (1) An informant claim is a claim wherein the information that led to the development of the case was supplied by a whistleblower. A whistleblower is an individual who notices a significant Federal tax issue(s) in his/her workplace, while conducting day-to-day personal business, or anywhere else a tax issue(s) may be encountered, and reports the tax issue(s) to the IRS to help the IRS uncover tax non-compliance.
- (2) The IRS will not disclose the fact that a case is based on an informant claim, nor will the IRS disclose the identity of the informant.
- (3) See IRM 25.2, Information and Whistleblower Awards, for further information.
- (4) Take the following actions when the taxpayer or the authorized representative asks for the source of the information that led to the issuance of the case.
 - a. Do not disclose the identity of an informant under any circumstances.
 - b. Inform the taxpayer you will have to get back to them with that information.
- (5) Contact the Disclosure Help Desk immediately to determine how to respond to the taxpayer when a taxpayer (or the taxpayer's authorized representative) requests the source of the case. Contact information for the Disclosure Help Desk can be located by clicking on the Disclosure link under the Technical Tools & Administrative Sites section on the IRS Source home page.

Note: Disclosure will advise you of an appropriate response for you to provide.

- (6) Respond to the taxpayer or the authorized representative only after consulting with Disclosure.

5.1.22.7
(08-01-2019)
Disclosure of Case Files

- (1) A taxpayer or taxpayer's authorized representative has a right to information used to collect his/her tax liability, which includes a copy of the case file. The legal basis for giving taxpayers copies of their own tax records is contained in IRC 6103(e). This section says the IRS shall give taxpayers access to their returns upon written request. It also says the IRS may provide copies of return information unless the Secretary determines release would seriously impair tax administration.
- (2) IRC 6103(e)(7) allows the IRS to withhold return information if that release would impair tax administration.
 - a. If you are asked to provide copies of your case file, ensure the person requesting access has a legal right to the information.
 - b. When you are satisfied they can have copies, review the information prior to release to determine that release of the information would not seriously impair tax administration.
- (3) Impairment determinations should not be so narrowly construed to prevent the release of all information. Approval authority for determinations is delegated to

the supervisory level personnel. If you have any concerns about whether to release something in the file, contact Disclosure for assistance.

- (4) Questions to consider when making an impairment determination:
- a. Does the file contain any informant information? If so, do not release it.
 - b. Is there any sensitive information that could reveal the nature, scope or direction of your investigation?

Example: Notes regarding a plan of action to seize taxpayer assets or a possible fraud determination.
 - c. Does the file contain third party tax information? If so, do not release it.
- (5) Many taxpayers and authorized representatives involved in a collection proceeding request copies of their IMF Specific or Complete transcripts. These records are *not* available through the Form 4506–T request process or the Transcript Delivery System (TDS). These records may be released, but take caution to carefully review the entity portion of the document. Ensure that the taxpayer’s Social Security Number or Employer Identification Number are redacted prior to providing to the taxpayer and/or their authorized representative. Watch for changes in marital status; for example, re-marriage, divorce, or separation. Further information can be found at <https://portal.ds.irsnet.gov/sites/v1003/lists/responddirectly/collection%20files.aspx>.
- (6) Summoned documents and/or third party contact information is return information. Such information can be withheld if the IRS determines that such release would:
1. Jeopardize the collection of any tax,
 2. Involve reprisal against any person, or
 3. Jeopardize any pending criminal investigation.
- (7) Every consideration should be given to releasing the records requested. If you determine that requested information cannot be released, make sure that determination is made so as to withhold only the narrowest range of information possible. The Freedom of Information Act (FOIA) or Privacy Act request process is available when a requester isn’t satisfied with a denial of access and no resolution can be reached with managerial involvement. Helpful information to aid the requester in submitting a formal FOIA request and other information about the FOIA process are available at <https://www.irs.gov/privacy-disclosure/freedom-of-information-act-foia-guidelines>.

5.1.22.8
(03-01-2023)
Oral Disclosure

- (1) 26 CFR 301.6103(c)-1(c) authorizes the IRS to accept non-written requests or consents authorizing the disclosure of return information to third parties assisting taxpayers in resolving Federal tax related matters. Such a request is an “Oral Disclosure Consent.”
- a. Only the taxpayer or his/her authorized representative (who has been previously given the authority by a Power of Attorney specifically to appoint other designees) can give an “Oral Disclosure Consent.”
 - b. An “Oral Disclosure Consent” (ODC) may be taken from a taxpayer, or his/her authorized representative, who has open account issues or to whom some type of notice has been issued from IRS.
 - c. The “Oral Disclosure Consent” expires when the account issue is closed.
 - d. An “Oral Disclosure Consent” can only be made to a third party helping a taxpayer resolve a Federal tax matter.

- (2) The “Oral Disclosure Consent” provision applies to an “Oral Disclosure Consent” received by:
 - a. the Internal Revenue Service,
 - b. an agent or contractor of the IRS, or
 - c. a Federal government agency performing a Federal tax administration function in connection with a request for advice or assistance relating to such function.
- (3) The “Oral Disclosure Consent” provision:
 - a. Does not apply to disclosures to a taxpayer’s authorized representative in connection with practice before the Internal Revenue Service

Note: Disclosures in connection with practice before the IRS are described in *Treasury Department Circular No. 230 (31 CFR Subtitle A, Part 10)*, Regulations Governing Practice before the Internal Revenue Service.
 - b. Is significant for hearing impaired or non-English speaking taxpayers who may contact you through a relay operator or other third person.
- (4) Do not make oral disclosure unless you receive an “Oral Disclosure Consent.”
- (5) The requirements for non-written requests are specified in Treasury Reg. 301.6103(c)-1(c)(2) which states that the IRS must obtain from the taxpayer sufficient facts underlying the request for information or assistance to enable the IRS to determine the nature and extent of the information or assistance requested and the return or return information to be disclosed in order to comply with the taxpayer’s request, confirm the identity of the taxpayer and the designee, and confirm the date, the nature, and the extent of the information or assistance requested.
- (6) Complete the same disclosure verification as if you were talking directly to the taxpayer.
- (7) Limit the disclosure of return information to the information covered in the “Oral Disclosure Consent.”
- (8) Record an “Oral Disclosure Consent” in the ICS history and include:
 - First and last name of the designee
 - Telephone number of the designee
 - MFT/Tax Periods authorized for the designee
 - Issue(s) authorized for the designee.
- (9) All updates/changes to the Oral Disclosure Consent are input with additional ICS history entries. Examples of updates/changes to an ODC include, but are not limited to:
 - Adding additional periods to the ODC
 - Revoking an ODC
 - Adding an authorized designee
 - Adding or removing an issue .

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Exhibit 5.1.22-1 (03-01-2023)

Disclosure of Collection Activities on Joint Returns Including Mirrored Accounts Information Request Scenarios

Information Requested	Information which may or must not be disclosed to the requesting spouse.
Request for telephone number of the separated or ex-spouse.	You must not disclose the telephone number of the separated or ex-spouse.
Request for the address of the separated or ex-spouse.	You must not disclose the address of the separated or ex-spouse.
Request for employer information of the separated or ex-spouse.	You must not disclose employer information of the separated or ex-spouse.
Request for income amounts earned by the separated or ex-spouse.	You must not disclose income information of the separated or ex-spouse.
Request for name information for an ex-spouse who has since re-married or legally changed their name.	You must not disclose the new name of an ex-spouse who has since re-married or legally changed their name.
Request for asset information of the separated or ex-spouse.	You must not disclose asset information of the separated or ex-spouse.
Offer in Compromise (OIC) information.	Disclose if the OIC relieves the separated or ex-spouse from the liability and the amount collected from the OIC. You must not disclose the specific terms of an accepted OIC.
Continuous Wage Levy.	Disclose if a wage levy is in effect and the amount of payments received. You must not disclose the employer of the separated or ex-spouse.
Bankruptcy.	Disclose whether the separated or ex-spouse received a discharge from a joint liability. You must not disclose the bankruptcy chapter filed by the separated or ex-spouse.
Currently Not Collectible (CNC)	Disclose the type of CNC closure for the separated or ex-spouse (i.e. Unable to Locate, Unable to Contact or Hardship). You must not disclose the specific income level which will reactivate the separated or ex-spouse's account.

Exhibit 5.1.22-1 (Cont. 1) (03-01-2023)

Disclosure of Collection Activities on Joint Returns Including Mirrored Accounts Information Request Scenarios

Information Requested	Information which may or must not be disclosed to the requesting spouse.
Payment Offset	Disclose the amount of the payment that was credited against a joint liability, that it was an offset, and the type of offset (e.g. refund offset). Disclose the liability the payment was applied to <i>only</i> if it was applied to a joint liability. If the offset payment was credited against a joint liability and a non-joint liability, Only the amount of the payment offset credited to a joint liability may be disclosed.
Payment Information Request	Disclose how the payment was collected, but the information which may be disclosed is limited to the nature of the collection activity (e.g., that it was from a levy, wage garnishment, voluntary, etc.). You must not disclose the source of the payment (e.g., a levy from bank X, a garnishment from wages at employer Y).
Seizure/Sale Activity	Disclose the payment amount that was credited against the joint liability, the date of the payment and that the payment came from a seizure. You must not disclose information about the asset seized. The general nature of the Secretary's attempts to collect an amount does not include the type of asset seized (e.g., an automobile), the address of real property, or if seized property was later sold. You must not disclose the address of seized property. Because the IRS cannot disclose information about a spouse's assets, the IRS cannot disclose the address of the seized assets. You must not disclose that seized property was later sold or the amount for which

Exhibit 5.1.22-1 (Cont. 2) (03-01-2023)

Disclosure of Collection Activities on Joint Returns Including Mirrored Accounts Information Request Scenarios

Information Requested	Information which may or must not be disclosed to the requesting spouse.
Installment Agreement Information	<p>Disclose that the separated or ex-spouse has requested an installment agreement. Disclose the amount of the payments being made under the installment agreement, the dates of the payments and the frequency of the payments.</p> <p>You must not disclose any personal details about the separated or ex-spouse, or the separated or ex-spouse's income or assets, such as information included on a Form 433.</p>
Appeal Filed	<p>You must not disclose that an appeal (Collection Due Process or Collection Appeal Process) was filed by the separated or ex-spouse.</p>
Innocent Spouse Relief	<p>Disclose if an innocent spouse claim was filed or awarded to the separated or ex-spouse.</p>
Request inquiring if the IRS has attempted to contact the separated or ex-spouse	<p>Disclose that we have been in contact with the separated or ex-spouse. Only discuss the general nature of collection activities.</p> <p>You must not disclose what was discussed in any contacts with the separated or ex-spouse. Until there is a collection activity, the IRS cannot disclose any information of the separated or ex-spouse under section 6103(e)(8).</p>

Exhibit 5.1.22-1 (Cont. 3) (03-01-2023)

Disclosure of Collection Activities on Joint Returns Including Mirrored Accounts Information Request Scenarios

Information Requested	Information which may or <u>must not</u> be disclosed to the requesting spouse.
Suit/Litigation	<p>Disclose that the IRS has a pending court case to collect amounts owned on the joint liability. A suit is a collection activity. You must limit information disclosed regarding a suit to the amount of any payment resulting from the suit which was applied to the joint liability.</p> <p>You must not disclose the details of the litigation. For example, the IRS may disclose that it has filed a suit to foreclose a lien, but may not say what property is the subject of the action</p>