

ID: CCA_2009010710285616

Number: **200910036**

Office:

Release Date: 3/6/2009

UILC: 6015.00-00, 6103.05-02

From:

Sent: Wednesday, January 07, 2009 10:29:00 AM

To:

Cc:

Subject: RE: I/S-Disclosure

I've spoken with one of the attorneys in our _____ branch and have some more comments. Again I would state that the question is too narrow - it really has nothing to do with whether the current years are joint, non-joint, or there is no filing requirement. The issue is that the Service has obtained information regarding the RS's current economic condition and the Service wants to know whether it can give that information to the NRS. Any information collected by the Service in determining a taxpayer's potential liability is that taxpayer's return information under section 6103. So if the Service looks into a taxpayer's ability to pay his or her taxes, that's return information. And because the Service is collecting that information regarding the RS's ability to pay the joint liability, it is return information for the joint return. Therefore, under section 6103(e)(1)(B), the other spouse (the NRS) can make a written request for this information and the Service should provide the information.

As for the second question, I'm still not sure of what information is at issue. Thus, I'm waiting for clarification. One final note, tomorrow, Thursday the 8th is my final day in the office until 1/21/09 at the earliest.