

ID: CCA_2013031112301803

Number: **201319013**

Release Date: 5/10/2013

Office:

UILC: 6103.02-00

From:

Sent: Monday, March 11, 2013 12:30:37 PM

To:

Cc:

Subject: RE: disclosure issue

A taxpayer's bank records that you received through a summons are the taxpayer's return information. See I.R.C. § 6103(b)(2)(A). Section 6103 requires the IRS to maintain the confidentiality of return information unless a provision of title 26 provides otherwise. Pursuant to section 6103(c), a taxpayer may authorize the Service to disclose the taxpayer's returns and return information to the taxpayer's designee. Generally a taxpayer uses Form 8821, Tax Information Authorization, to authorize disclosure to a taxpayer's designee. Form 2848, Power of Attorney and Declaration of Representative, also authorizes the disclosure of returns and return information to a taxpayer's representative for the tax matters and tax years for which the power of attorney is authorized to represent the taxpayer.

If the taxpayer's representative has submitted Form 2848 with respect to the tax matter and tax years for which you summoned the taxpayer's bank records, then you may disclose the records to the taxpayer's representative, unless you determine that the disclosure would impair tax administration. See I.R.C. § 6103(e)(7). I hope this is helpful.