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[Third Party Communication:

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Number: **201526012**

Release Date: 6/26/2015

From: [REDACTED]

Sent: Tuesday, May 26, 2015 8:01:34 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Release of Legal Advice: POSTU-102836-15

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The definition of return information is extremely broad and encompasses anything the IRS gathered, collected, or created as part of a determination of liability, or possible liability, under the Code. The fact that a taxpayer cannot be identified by the information does not change its status as return information. If we gathered information as part of a determination of liability, it is return information, regardless of whether we used it or if it identifies the taxpayer. Return information is much broader than information appearing on a return. All of the information you describe would be return information as it appears as if we would have gathered it as part of a determination of the taxpayer's liability under the Code. For sure anything received in response to an IDR is return information. IDRs are issued by the IRS to gather information during a determination or collection of liability. For more information about return information, please see the Disclosure Manual posted on P&A's website. It is also available as Pub. 4639 on the IRS's website.

Please let me know if you have any questions.

Thanks,