

ID: CCA_2015110614390447

UILC: 6103.08-00

Number: **201550038**

Release Date: 12/11/2015

From: [REDACTED]

Sent: Friday, November 06, 2015 2:39:04 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Question regarding use of plr for self-created goodwill?

Our advice is provided below, explaining that [REDACTED] should request an un-redacted copy of the PLR from the [REDACTED] Branch.

There is no section 6103 problem with disclosure in this instance. [REDACTED] (attorney) and [REDACTED] (revenue agent) have demonstrated they have a need to know the information in order to perform a tax administration function. Therefore, disclosure to them is permissible under section 6103(h)(1).

There is no legal problem with you providing the un-redacted copy directly to [REDACTED] or [REDACTED]. However, the CCDM should be followed when possible. CCDM 37.1.1.6(3) states that [REDACTED] should request a copy from the [REDACTED] Branch by submitting a memorandum, specifying the records needed. This process is used to keep a log of requests for the record and the context of those requests.

It should be noted that 6103(h)(1) only permits disclosure to officers or employees of the Department of the Treasury and does not provide a basis for the un-redacted copy to be passed along to the promoter or a taxpayer. Also, the un-redacted copy of the PLR would be considered third party return information and therefore it should be maintained separately from the taxpayer's case file and be clearly marked as third-party return information.

If you have any further questions, please contact me. Thanks.