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**From:** [REDACTED]

**Sent:** Thursday, April 05, 2018 10:09:22 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Request for assistance regarding I.R.C. section 6103

Thank you for your question. The appraisal you wish to disclose is third party return information in this context, as it was received by the Secretary with respect to possible liability under the Code of a taxpayer who is not a party to this proceeding. While the taxpayer may already have a copy of the return information in question, we cannot disclose third party return information unless an exception in § 6103 applies.

Based on the facts you provide, consider the “item” test exception in IRC § 6103(h)(4)(B). The item test permits disclosure of third party return information to parties in a judicial or administrative tax proceeding if the item to be shared directly relates to the resolution of an item at issue in the proceeding. In other words, if the treatment of stock value in the appraisal directly relates to resolving an issue in the taxpayer’s case, disclosure is likely permissible.

We hope this is helpful, but please let us know if you have any further questions.