

ID: CCA_2018101214595853

UILC: 6103.08-01

Number: **201850020**

Release Date: 12/14/2018

From: [REDACTED]

Sent: Friday, October 12, 2018 2:59:58 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Need to know question - TPP/APMA

Hi

Thanks for the clarification. Based on the information you provide below, IRC 6103(h)(1) applies here to authorize the disclosure of return information to your employees.

Hope that helps. If you have further questions, please feel free to contact me.