



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.3.29

SEPTEMBER 24, 2025

EFFECTIVE DATE

(09-24-2025)

PURPOSE

- (1) This transmits revised IRM 11.3.29, Disclosure to Government Agencies for Administration of Nontax Laws.

MATERIAL CHANGES

- (1) IRM 11.3.29.8.1 - Disclosure of Returns and Return Information for Use in U.S. Office of Special Counsel Investigations - IRC 6103(l)(4), Added new subsection to provide guidance on 6103(l)(4) requests.
- (2) Exhibit 11.3.29-1 -Sample Language for Written Request that IRS Disclose Tax Information to IRS Employee or their Duly Authorized Legal Representative for Use in United States Office of Special Counsel (OSC) Proceeding, Added sample language for making 6103(l)(4) requests.
- (3) Reviewed and updated the IRM where necessary for the following types of editorial changes: acronym definitions and links.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 11.3.29, Disclosure to Government Agencies for Administration of Nontax Laws, dated August 06, 2024.

AUDIENCE

All Operating Divisions and Functions.

RELATED RESOURCES

- (1) The *Disclosure and Privacy Knowledge Base*

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11.3.29

Disclosure to Government Agencies for Administration of Nontax Laws

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11.3.29.1
(08-06-2024)
Program Scope and Objectives

- (1) Purpose: This IRM section provides instructions concerning disclosures of returns and return information to government agencies for administering certain nontax civil statutes per IRC 6103(j), IRC 6103(l), IRC 6103(m), IRC 6103(o), and IRC 6103(c).
- (2) Audience: These procedures apply to all IRS employees and contractors.
- (3) Policy Owner: The Director of Governmental Liaison, Disclosure and Safeguards (GLDS) is responsible for oversight of Disclosure policy.
- (4) Program Owner: The Disclosure office, under GLDS, is responsible for the Disclosure program and guidance. Each IRS organization is responsible for ensuring its employees are aware of and follow Servicewide Disclosure policy.
- (5) Primary Stakeholders: The following offices have responsibility for disclosures to government agencies for administering certain nontax civil statutes:
 - Statistics of Income Division, a function of Research, Applied Analytics & Statistics (RAAS)
 - Tax Exempt Government Entities (TE/GE) Employee Plans
 - Taxpayer Services (TS)
 - Large Business and International (LB&I)
 - Criminal Investigation (CI)
 - Privacy, Governmental Liaison and Disclosure (PGLD)

11.3.29.1.1
(09-25-2020)
Background

- (1) Various IRC 6103 provisions permit disclosure of returns and return information to government agencies for administering certain nontax federal civil statutes.

11.3.29.1.2
(09-25-2020)
Authority for Disclosure

- (1) This Internal Revenue Manual (IRM) discusses the specifics of processing requests under these provisions for non tax civil use as authorized by:
 - a. IRC 6103(j)(1), (2), (3), (5), and (6)
 - b. IRC 6103(l)(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12), (13), (14), (15), (16), (17), (18), (19), (20), (21), and (22)
 - c. IRC 6103(m)(1), (2), (3), (4), (5), (6), and (7)
 - d. IRC 6103(o)(1), (2), and (3)

11.3.29.1.3
(09-25-2020)
Responsibilities

- (1) This IRM is used by all IRS employees and contractors to help comply with the disclosure provisions of IRC 6103 pertaining to nontax federal civil statutes.

11.3.29.1.4
(08-14-2023)
Program Controls

- (1) Business Units are responsible for establishing and documenting the program controls developed to oversee their program as well as ensuring employee compliance with all applicable elements of this IRM.

11.3.29.1.5
(09-25-2020)

**Terms/Definitions/
Acronyms**

- (1) The following table lists commonly used terms and their definitions, that are found throughout this IRM section:

Term	Definition
Disclosure	The making known to any person in any manner whatever a return or return information. See IRC 6103(b)(8) for the statutory definition of disclosure.
Return	Any tax or information return, estimated tax declaration, or refund claim that is required by, provided for, or authorized by Title 26 that is filed with the Secretary by, on behalf of, or with respect to any person. This includes any amendments or supplements, including supporting schedules, attachments, or lists which are supplemental to, or part of the return. See IRC 6103(b)(1) for additional information.
Return Information	This definition of “return information” is very broad and includes any information gathered by the IRS with regard to a taxpayer’s liability, including the taxpayers identity (name, mailing address, and taxpayer identifying number, or a combination thereof); the nature, source, or amount of income payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, tax payments; whether the taxpayer’s return is subject to collection, examination, investigation or any other actions taken by the Secretary with respect to federal filing requirements. See IRC 6103(b)(2) for the statutory definition of return information.

- (2) The following table lists commonly used acronyms and their definitions, that are found throughout this IRM section:

Acronym	Definition
ATF	Alcohol, Tobacco, Firearms and Explosives
BFS	Bureau of the Fiscal Service
CAWR	Combined Annual Wage Reporting
CBP	Customs and Border Protection
CBRS	Currency and Banking Retrieval System
CI	Criminal Investigation
CFR	Code of Federal Regulations
CMA	Computer Matching Agreement
CMS	Centers for Medicare & Medicaid Services
CSO	Child Support Obligation
DHS	Department of Homeland Security
DIFSLA	Disclosure of Information to Federal, State and Local Agencies
DOJ	Department of Justice
DOL	Department of Labor
ERISA	Employee Retirement Income Security Act
FICA	Federal Insurance Contribution Act
FinCEN	Financial Crimes Enforcement Network
FPLS	Federal Parent Locator Service
FTI	Federal Tax Information
GLDS	Governmental Liaison, Disclosure and Safeguards
GLS	General Legal Services
HCO	IRS Human Capital Office
HCTC	Health Coverage Tax Credit
HHS	Health and Human Services
IAD	IRS Agreements Database

Acronym	Definition
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRS	Internal Revenue Service
IT	Information Technology
LB&I	Large Business and International
MCC	Martinsburg Computing Center
MOU	Memorandum of Understanding
NARA	National Archives and Records Administration
NIOSH	National Institute for Occupational Safety and Health
NMF	Non-Master File
OCSE	Office of Child Support Enforcement
OSC	United States Office of Special Counsel
OTP	Treasury Office of Tax Policy
PBGC	Pension Benefit Guaranty Corporation
PGLD	Privacy, Governmental Liaison and Disclosure
POC	Point of Contact
PPO	Policy and Program Operations, Disclosure
RAAS	Research, Applied Analytics & Statistics
RIM	Records and Information Management
RRB	Railroad Retirement Board
SB/SE	Small Business/Self Employed
SOI	Statistics of Income
SSA	Social Security Administration
SSN	Social Security Number
TAA	Trade Adjustment Assistance

Acronym	Definition
TAR	Taxpayer Address Request (program)
TDA	Taxpayer Delinquent Account
TS	Taxpayer Services
TE/GE	Tax Exempt Government Entities
USC	United States Code

11.3.29.1.6
(09-25-2020)

Related Resources

- (1) The following table lists other sources of guidance on disclosure to government agencies for administering certain nontax federal civil statutes:

Resource	Title	Guidance
IRM 1.2.2	Servicewide Policies and Authorities - Servicewide Delegations of Authority	Contains Delegations of Authorities of the Internal Revenue Service.
IRM 1.13.1.7.1	Request Process—Out-Service Requests	Provides guidance on requests for special statistical studies.
IRM 1.15.1	Records and Information Management Program	Provides guidance on the Records and Information Management Program, as well as the roles and responsibilities for the employees who manage the program.
IRM 4.23.2.3.3	Railroad Retirement Board (RRB) Coordination Agreement	Provides guidance on the administration of the Railroad Retirement Act of 1974 (RRA).
IRM 4.24.1	Excise Tax, Introduction to Excise Taxes	Provides general information about basic excise examiner responsibilities, Internal Revenue Code (IRC) sections, and excise IRM sections.

Resource	Title	Guidance
IRM 4.26.10	Form 8300 History and Law	Describes Form 8300 Report of Cash Payments over \$10,000 Received in a Trade or Business, requirements, laws, regulations, and procedures.
IRM 4.70.11	TE/GE Examinations, Administrative Matters	Provides guidance on the responsibilities that examiners should understand and apply in the performance of their duties in executing the TE/GE examination process.
IRM 6.751.1.15	Guidelines for Identifying and Using Tax Information	Provides guidelines for identifying and using tax information, in proposing or effecting discipline.
IRM 10.5.6.7	Privacy Act Accounting for Disclosures	Provides instructions for accounting required by the Privacy Act of nontax disclosures.
IRM 10.5.6.8.6	Disclosure Pursuant to IRC 6103(l)(4)	Provides guidance on disclosures to personnel, their legal representatives, and Treasury who is or may be a party to an administrative action or proceeding.
IRM 11.3.1	Disclosure of Official Information, Introduction to Disclosure	Provides an overview of the disclosure program within the IRS, as well as the legal authority for the program.

Resource	Title	Guidance
IRM 11.3.2	Disclosure to Persons with a Material Interest	Provides guidance when return and return information can be disclosed to a person who demonstrates an important interest that is generally but not always financial in nature.
IRM 11.3.3	Disclosure to Designees and Practitioners	Provides guidance when return and return information can be disclosed to persons designated by the taxpayer in a request for or consent to disclosure.
IRM 11.3.11.4	Disclosure of Undeliverable Tax Refunds Information	Provides guidance on IRC 6103(m)(1) undeliverable tax refund disclosure.
IRM 11.3.22	Disclosure to Certain Federal Officers and Employees for Purposes of Tax Administration under IRC 6103(h)	Provides instructions and guidelines concerning disclosures to federal officers and employees for tax administration purposes.
IRM 11.3.32	Disclosure to States for Tax Administration Purposes	Guidelines on the exchange of data between IRS and state agencies for tax administration purposes.
IRM 11.3.36	Safeguard Review Program	Provides guidance for all Office of Safeguards' personnel when performing safeguard evaluations and reviews.

Resource	Title	Guidance
IRM 11.3.37	Recordkeeping and Accounting for Disclosures	Provides guidance on sections requiring accounting of disclosures of return information.
IRM 11.3.39	Computer Matching and Privacy Protection Act	The Computer Matching and Privacy Protection Act amended the Privacy Act which provides necessary instructions, guidelines, and procedures on computer matching programs.
IRM 11.3.41	Disclosure Case Processing and Inventory Management	Provides tools and guidelines for managing assignments and case inventory, in conjunction with other duties performed by Disclosure caseworkers and managers.
IRM 21.6.3.4.2.9	Health Coverage Tax Credit	Provides background on the Health Coverage Tax Credit.
Pub 1075	Tax Information Security Guidelines for Federal, State and Local Agencies	Provides guidance to ensure the policies, practices, controls and safeguards employed by recipient agencies, agents, or contractors adequately protect the confidentiality of federal tax information (FTI).

Resource	Title	Guidance
Pub 3373	Disclosure of Information to Federal State and Local Agencies Handbook	Provides guidance to officers and employees of Federal, State and local agencies that administer certain programs under IRC 6103(l)(7)(B), of procedures for obtaining tax return information from the IRS through the DIFSLA program.

11.3.29.2
(09-25-2020)
Common requirements when Federal, State, and Local Agencies request access to Federal Tax Information pursuant to IRC 6103(j), (l), (m), and (o).

- (1) Access to returns and return information is based on a written request and limited to IRC 6103 statutory authority and Treasury regulations. Common areas include:
 - a. A written data sharing agreement (i.e. Memorandum of Understanding (MOU), or Computer Matching Agreement (CMA)).
 - b. Safeguards.
 - c. System of recordkeeping.
 - d. Subject to civil and criminal penalties.
 - e. Delegation of authority.

11.3.29.2.1
(09-25-2020)
Written Data Sharing Agreement

- (1) A written data sharing agreement establishes the written authority for ongoing disclosures to federal and state agencies under IRC 6103 provisions. An MOU or CMA satisfies the statutory requirement for a written request and documents the disclosure, privacy, data security and records management requirements for data sharing.
- (2) Governmental Liaison (GL) has responsibility for coordinating IRS data sharing efforts with government agencies, IRS operating divisions, and Privacy Governmental Liaison and Disclosure (PGLD). Copies of executed agreements are maintained by GL on the IRS Agreements Database (IAD).

11.3.29.2.2
(09-25-2020)
Safeguards - IRC 6103(p)(4)

- (1) Recipients of returns or return information must establish adequate safeguards in accordance with IRC 6103(p)(4) as a condition of receipt of returns and return information. The Office of Safeguards has the responsibility to ensure that all safeguard requirements are met when federal, state, and local agencies obtain return information.
- (2) Detailed safeguarding instructions are in Pub 1075, Tax Information Security Guidelines for Federal, State, and Local Agencies. Also see IRM 11.3.36, Safeguard Review Program, for additional information.

- 11.3.29.2.3
(09-25-2020)
System of Recordkeeping- IRC 6103(p)(3)(A)
- (1) Unless otherwise stated in IRC 6103(p)(3)(A), disclosures of returns and return information require an accounting. See IRM 11.3.37, Recordkeeping and Accounting for Disclosures, for additional information.
- 11.3.29.2.4
(09-25-2020)
Common Penalty Provisions
- (1) Unless otherwise stated, unauthorized disclosures and inspections of returns, or return information, are subject to the criminal and civil penalty provisions of IRC 7213, IRC 7213A, IRC 7431, and *Title 18 USC 1905*. See IRM 11.3.1, Unauthorized Access and Disclosures of Returns or Return Information, for additional information.
- 11.3.29.2.5
(09-25-2020)
Delegated Authority
- (1) Unless otherwise stated, Delegation Order 11-2 lists delegated authority to authorize disclosure of returns and return information. See IRM 1.2.2.12.2 and Exhibit 1.2.2-2, for additional information.
- 11.3.29.3
(09-25-2020)
Statistical Uses by Certain Federal Agencies - IRC 6103(j)
- (1) Pursuant to IRC 6103(j), the IRS shall furnish returns and return information to the following agencies for preparing various statistical studies and other related uses defined in the statute:
- a. Department of Commerce (Bureau of Census or Bureau of Economic Analysis) upon written request by the Secretary of Commerce pursuant to IRC 6103(l)(1) and CFR 301-6103(j)(1)-1.
 - b. Federal Trade Commission upon written request by the Chairman of the Federal Trade Commission pursuant to IRC 6103(j)(2).
 - c. Department of Treasury pursuant to IRC 6103(j)(3).
 - d. Department of Agriculture, upon written request by the Secretary of Agriculture pursuant to IRC 6103(j)(5) and CFR 301.6103(j)(5)-1.
 - e. Congressional Budget Office (through the Social Security Administration) upon written request by the Director of the Congressional Budget Office pursuant to IRC 6103(j)(6).
- (2) Statistical reports may only be released in a form that cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer, pursuant to IRC 6103(j)(4).
- (3) Requests for or inquiries about disclosures in accordance with IRC 6103(j) should be referred to the Director, Statistics of Income Division (SOI), a function of RAAS. See IRM 1.13.1.7.7, Request Process-Out-Service Requests, and Pub 1075, for further guidance.
- (4) IRC 6103(j) disclosures, made by SOI, require IRC 6103(p)(3)(A) accounting and recipient agencies are subject to IRC 6103(p)(4) safeguard requirements.
- 11.3.29.4
(09-25-2020)
Disclosure of Certain Returns and Return Information to Social Security Administration (SSA) pursuant to IRC 6103(l)(1)(A) and (B).
- (1) A valid IRC 6103(l)(1)(A) or (B) request must be signed by an authorized SSA official.
- (2) The IRC 6103(l)(1)(A) and (B) authorized requestor list is by agreement between IRS PGLD and SSA. It is updated and maintained by HQ Disclosure Policy and Program Operations (PPO). See a current listing of SSA authorized officials on Disclosure's Record Retrieval Resources page.

11.3.29.4.1
(09-25-2020)
**Social Security
Administration and the
Social Security Act - IRC
6103(l)(1)(A)**

- (1) Pursuant to IRC 6103(l)(1)(A), the IRS may, upon written request, disclose certain returns and return information from authorized individuals of the SSA relating to the following:
 - a. Tax on Self Employment Income (*IRC Chapter 2*)
 - b. Federal Insurance Contributions Act (FICA) taxes (*IRC Chapter 21*)
 - c. Collection of Income Tax at Source on Wages (*IRC Chapter 24*)
- (2) This information is used by the SSA for the purpose of administering the Social Security Act.
- (3) These ad hoc disclosure requests are carried out by PGLD disclosure specialists. See IRM 11.3.41, Disclosure Case Processing and Inventory Management, for case processing information.
- (4) Forms that may be disclosed under this provision include, but are not limited to the following:
 - a. *Form 1040, Schedule C, Profit (or Loss) from Business or Profession*
 - b. *Form 1040, Schedule E, Supplemental Income Schedule Part II, Income or Loss from Partnerships*
 - c. *Form 1040, Schedule F, Farm Income and Expenses*
 - d. *Form 1040, Schedule H, Household Employers*
 - e. *Form 1040, Schedule SE, Self Employment Tax*
 - f. *Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*
 - g. *Form 4137, Social Security and Medicare Tax on Unreported Tip Income*
 - h. *Form 4361, Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners*
 - i. *Form 8919, Uncollected Social Security and Medicare Tax on Wages*
 - j. *Form 1065, U.S. Return of Partnership Income*
 - k. *Form 941, Employer's Quarterly Federal Tax Return*
 - l. *Form 943, Employer's Annual Tax Return for Agricultural Employees*

Note: Forms 941 and 943 do not include the names of individuals earning wages, so they may be of limited value. Partnership income specific to a claimant should be reflected on the Schedule E of Form 1040. Form 1065 should only be requested if there is a question about the accuracy of the amount claimed.

- m. *Form 1099 Series*
- n. *Form W-2, Wage and Tax Statement*

Caution: Disclosure must be limited to those portions of the Form W-2 relating to IRC Chapters 21 and 24. This is important as the Form W-2 contains information relating to Chapters other than 21 and 24 of the IRC. The IRS will disclose only line items 1, 3, 4, 5, 6, 7 and 8 from the claimant's Form W-2.

- o. Return information related to the tax returns or information returns listed above.

Caution: IRC 6103(l)(1)(A) does not permit disclosure of complete tax returns or transcripts.

Note: Limit your response to only the information requested by an authorized SSA official.

- (5) Other returns and return information that cannot be disclosed pursuant to IRC 6103(l)(1)(A) may be disclosed pursuant to IRC 6103(c) or IRC 6103(e).

Example: A request by an official of the SSA for a copy of page 1 of Form 1040 to establish the entitlement of an illegitimate child of a deceased taxpayer to Social Security benefits would have to include written authorization signed by a party having a material interest as described in IRC 6103(e). See IRM 11.3.2, Disclosure to Persons with a Material Interest, and IRM 11.3.3, Disclosure to Designees and Practitioners, for a discussion of IRC 6103(c) and IRC 6103(e) disclosures.

- (6) IRC 6103(l)(A) disclosures do not require IRC 6103(p)(3)(A) accounting but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.4.2
(05-27-2005)
**Social Security
Administration and
Section 1131 of the
Social Security Act - IRC
6103(l)(1)(B)**

- (1) Pursuant to IRC 6103(l)(1)(B), the IRS may, upon written request, disclose pension, profit-sharing, and stock bonus plan return information (as described in IRC 6057(d)) to the SSA for use in administering section 1131 of the Social Security Act.
- (2) TE/GE Employee Plans is authorized to release this information to the SSA.
- (3) IRC 6103(l)(1)(B) disclosures do not require IRC 6103(p)(3)(A) accounting but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.5
(09-01-2009)
**Disclosure of Certain
Returns and Return
Information to Railroad
Retirement Board - IRC
6103(l)(1)(C)**

- (1) Pursuant to IRC 6103(l)(1)(C), the IRS may, upon written request, allow Railroad Retirement Tax Act returns and return information to be disclosed to the Railroad Retirement Board (RRB) to assist with its administration of the Railroad Retirement Act. PGLD Governmental Liaison will maintain a copy of any IRS - RRB IRC 6103(l)(1)(C) referenced agreements.
- (2) The following records are routinely submitted to the RRB by secure data transfer or mail and may be periodically reviewed based on agreement between the IRS and the RRB:
- Copies of original and amended *Form CT-1*, Employer's Annual Railroad Retirement Tax Return and *Form CT-2*, Employee Representative's Quarterly Railroad Tax Return. See IRM 4.23.2.3.3, RRB Coordination Agreement, for additional information.
 - Copies of Form 4668, Employment Tax Examination Changes Report, used to record adjustments to Railroad Retirement Tax returns
 - Copies of Railroad Retirement Tax audit assessments of rail employers
 - Copies of litigation reports pertaining to rail employers
- (3) Subject to written agreement, the IRS may provide the RRB the following information on credits (deposits) and debits to the RRB's Accounts:
- Type of railroad retirement tax to which the credit/debit relates
 - Taxpayer to which the credit/debit relates
 - Date of credit/debit
 - Tax year to which the credit/debit relates

- (4) On a quarterly and annual basis, the IRS shall provide the RRB with a summary of the information listed in (3) above. The above information shall be sent to the following:

Chief Financial Officer
Railroad Retirement Board
844 Rush Street
Chicago, IL 60611

- (5) The RRB can make ad hoc requests for returns and return information under IRC 6103(l)(1)(C) in response to a written request signed by the Chief Financial Officer, RRB.
- (6) The request should include:
- Name and address of the taxpayer
 - Taxpayer identification number (if available)
 - Taxable period(s) covered by the return(s) or return information
 - A reasonable description of the tax information desired
 - The specific reasons the information is needed
 - How the information will be used
 - Name and title of the official designated to inspect or receive copies of the material
- (7) Letter rulings, technical advice memorandums, and legal opinions involving railroad retirement taxes also may be disclosed upon request of the RRB's General Counsel or the Chief Financial Officer. Such requests will be made by subject and need not include identification of a specific taxpayer.
- Note:** These documents are under the jurisdiction of Chief Counsel which should be contacted to coordinate the release if requested on an ad hoc basis. The RRB is routinely provided this information through a written agreement that should limit any possibility of an ad hoc request being submitted.
- (8) Returns and return information pertaining to railroad retirement taxes may not be disclosed to the Railroad Retirement Board for administration of the Railroad Unemployment Insurance Act.
- (9) IRC 6103(l)(1)(C) disclosures do not require IRC 6103(p)(3)(A) accounting but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.6
(09-25-2020)
**Disclosures of Returns
and Return Information
to the Department of
Labor (DOL) and
Pension Benefit
Guaranty Corporation
(PBGC) - IRC 6103(l)(2)**

- (1) Pursuant to IRC 6103(l)(2), the IRS may, upon written request, disclose returns and return information, as described in 26 CFR 301.6103(l)(2)-1 through 26 CFR 301.6103(l)(2)-3, to the DOL and PBGC for their use in administering Titles I and IV of ERISA.
- (2) HQ Disclosure PPO receives annual, written requests from the DOL and PBGC requesting specific tax information for this purpose. HQ Disclosure PPO is responsible for reviewing the request to ensure that the information requested complies with the regulations. HQ Disclosure PPO is also responsible for securing the approval of the appropriate delegated official for release of the tax information.

- (3) After obtaining approval, HQ Disclosure PPO sends copies of the approval letter to the agencies and to the Director, TE/GE Employee Plans.
 - (4) TEGE Employee Plans discloses tax information to the DOL and PBGC, consistent with the terms of approval.
 - (5) The DOL and PBGC may make additional specific requests for additional tax information using a sample letter maintained by TE/GE. These requests must relate to returns or return information that:
 - a. Are automatically provided to the DOL or PBGC as described in section 26 IRC 301.6103(l)(2)-3(b)(1) of the regulations or
 - b. Are not automatically provided but will be used solely in the administration of Titles I and IV of ERISA
 - (6) A proper request from the DOL and the PBGC for additional returns and return information must include:
 - a. A written request sent to the TE/GE Employee Plans, Classification Office
 - b. The signature of the Assistant Secretary for Pension and Welfare Benefits of the DOL or the Executive Director of the PBGC or his/her delegate
 - c. The identity of the taxpayer
 - d. A description of the returns or return information requested to be disclosed
 - e. A statement describing why the returns or return information is needed to administer Title I or IV of ERISA and
 - f. A designation by title of the officers and employees of the DOL or PBGC to whom disclosure will be made
- Note:** If the request is imperfect or lacking required information, the requesting official will be notified of the reasons why the request is being rejected.
- (7) The DOL may also submit a written request for returns and return information to properly carry out any consultation between DOL and Treasury as required by sections 3002, 3003, and 3004 of ERISA. See 26 CFR 301.6103(l)(2)-3(d).
 - (8) The PBGC IRC 6103(l)(2) written request may also include a request for Form W-2 information and quarterly earnings statements maintained by the SSA for the purposes of, but only to the extent necessary, in identifying locating, and paying individuals entitled to benefits guaranteed by PBGC under Title IV of ERISA.
 - (9) The DOL and PBGC can also be provided any information that is publicly available under IRC 6104. The procedures for requesting these additional returns and return information are fully explained in 26 CFR 301.6103(l)(2)-3(b)(3), IRM 4.70.11,, and referenced in IRM 11.3.10.8.
 - (10) IRC 6103(l)(2) disclosures require IRC 6103(p)(3)(A) accounting and are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.7
(09-25-2020)
**Disclosure that
Applicant for Federal
Loan has a Tax
Delinquent Account -
IRC 6103(l)(3)**

- (1) Pursuant to IRC 6103(l)(3), the IRS may, upon written request, disclose tax delinquent account (TDA) information to the head of a Federal agency administering a Federal loan program.
- (2) A listing of loan programs authorized by the Director, Office of Management and Budget, was published in the Federal Register(47 F.R. 57595 (1982)).
- (3) IRC 6103(l)(3) disclosures are subject to the following limitations:
 - a. Only the TDA status indicator as shown on Integrated Data Retrieval System (IDRS) command code TXMOD may be disclosed
 - b. Disclosures will be made only to the head of the agency
 - c. This information can be used solely for the purpose of determining the credit worthiness of a loan applicant
 - d. Disclosures can be made only when the requesting agency is administering an included Federal loan program. The term "included Federal loan program" means any program under which a Federal agency makes, guarantees, or insures loans.
- (4) A request under IRC 6103(l)(3) must:
 - a. Be signed by the head of the agency. If signed by a designee, it must be accompanied by documentation showing that the designee has been delegated the authority to manage the included loan program or has responsibility for administering the agency's fiscal functions, including activities involving the pre-screening of loan applicants
 - b. Cite IRC 6103(l)(3) as the statutory authority for the disclosure
 - c. Cite the specific statute and section that provides for the included Federal loan program
 - d. Identify the taxpayer by name and taxpayer identification number and
 - e. State that the information will be used solely for the purpose of determining the credit worthiness of the applicant for the loan

Note: The requirement to identify the taxpayer by name and taxpayer identification number in (d) above will not apply to an initial request to participate in the volume disclosure program under a reimbursable agreement discussed in (5) below.
- (5) HQ Disclosure PPO is responsible for reviewing the written request for disclosure to ensure compliance with the statutory requirements. Disclosure will work with GL, Data Services, Safeguards and the agency to coordinate data exchange procedures and execute the required data sharing agreement.

Note: All ad-hoc requests for disclosure under IRC 6103(l)(3) must be directed to the above process.
- (6) A TDA status indicator is considered to exist when at least one tax account has, on IDRS command code TXMOD, any of the following:
 - a. Open account with status codes 22, 24, or 26
 - b. Status code 22, 24, or 26 with closing codes of 24-32, 90, or 93 or
 - c. Status code 60
- (7) IRC 6103(l)(3) disclosures require IRC 6103(p)(3)(A) accounting and are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.8
(09-25-2020)

**Disclosure of Returns
and Return Information
for use in Personnel or
Claimant Representative
Matters - IRC 6103(l)(4)**

- (1) Pursuant to IRC 6103(l)(4), the IRS may disclose returns and return information for use in personnel or claimant representative matters.

Note: For additional information, see IRM 10.5.6.8.6 Disclosure Pursuant to IRC 6103(l)(4), IRM 6.751.1.1.15, Guidelines for Identifying and Using Tax Information, and *Exhibit 6.75.1-26*, SUGGESTED LANGUAGE for Employee Request for Material Relied on and for Representative Request for Access to Tax Information.

- (2) IRC 6103(l)(4)(A)(i) authorizes, upon written request, disclosure of returns and return information to an employee or former employee of the Department of Treasury, or their duly authorized representative, who is or may be a party to any administrative action or proceeding affecting the personnel rights of such employee or former employee.

Note: IRC 6103(l)(4)(A)(i) authorizes disclosure when a specific employee has designated a specific individual as the employee's legal representative for a specific personnel matter. Requests for tax information outside this situation would require consent by the employee under IRC 6103(c) for the IRS to disclose the employee's own returns and return information to that employee's designated legal representative. IRC 6103 is the sole authority for returns and return information, and the disclosure of that information, and take precedence over any other provisions (i.e. Privacy Act).

- (3) IRC 6103(l)(4)(A)(ii), authorizes upon written request, disclosure of returns and return information to any person, or to the duly authorized legal representative of such person, whose rights are or may be affected by an administrative action or proceeding under *Title 31 USC 330* (Practice before the Department), solely for use in the action or proceeding, or in preparation for the action or proceeding, but only to the extent that the Secretary determines that such returns or return information is or may be relevant and material to the action or proceeding.
- (4) IRC 6103(l)(4)(B) authorizes disclosure of returns and return information to officers and employees of the Department of Treasury for use in any action or proceeding described above, or in preparation for such action or proceeding, to the extent necessary to advance or protect the interests of the United States.
- (5) IRC 6103(l)(4)(A) disclosures require an accounting pursuant to IRC 6103(p)(3)(A). IRC 6103(l)(4)(B) disclosures do not require an accounting. IRC 6103(l)(4) disclosures are not subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.8.1
(09-24-2025)

**Disclosure of Returns
and Return Information
for Use in U.S. Office of
Special Counsel
Investigations - IRC
6103(l)(4)**

- (1) The United States Office of Special Counsel (OSC) is an independent federal investigative agency whose primary mission is to safeguard the merit system by protecting federal employees and applicants from prohibited personnel practices, such as reprisal for whistleblowing.
- (2) IRS employees who believe that a prohibited personnel practice (e.g. retaliation) has occurred or is about to be taken, or a duly authorized legal representatives, may file a complaint with OSC. No returns or return information may be disclosed in the OSC complaint without complying with section 6103(l)(4), as described in (5) below. IRS employees cannot disclose returns or return information to a duly authorized legal representatives without complying with the procedures set forth in (6) below.

Note: As used in this IRM section, the term “IRS employees” includes both current and former employees.

- (3) An investigation by OSC into an alleged prohibited personnel practice is an administrative action or proceeding affecting the personnel rights of the complaining IRS employee within the meaning of section 6103(l)(4).
- (4) If OSC initiates an investigation into an alleged prohibited personnel practice, the complaining IRS employee or a duly authorized legal representative may obtain, solely for use in or preparation for the OSC administrative action or proceeding, returns and/or return information that is or may be “relevant and material” to the action or proceeding, provided that the requirements of section 6103(l)(4)(A) are met.
- (5) Generally, the process for requesting the IRS to disclose returns and/or return information to the IRS employee or the employee’s duly authorized legal representative for use in the OSC administrative action or proceeding under section 6103(l)(4)(A) is as follows:
 - a. The IRS employee or duly authorized legal representative must make a written request to the IRS explaining the reasons why returns and/or return information is or may be “relevant and material” to the OSC administrative action or proceeding. The written request may be sent to the OSC Liaison in the IRS Human Capital Office (HCO) by email to *hco.osc.liaison@irs.gov*. Alternatively, a hard copy written request may be sent by mail to the OSC Liaison in HCO at the following address:

Internal Revenue Service
Human Capital Office
Labor Employee Relations and Negotiations
1111 Constitution Avenue, NW, Room 1409
Washington, DC 20224

or by fax 855-842-0354

See Exhibit 11.3.29-1, Sample Language for Written Request that IRS Disclose Tax Information to IRS Employee or a Duly Authorized Legal Representative for Use in United States Office of Special Counsel (OSC) Proceeding

- b. The OSC Liaison in HCO, in consultation with the Office of the Associate Chief Counsel (General Legal Services) (GLS) as needed, will make a determination under section 6103(l)(4) whether the requested returns and/or return information is or may be “relevant and material” to the OSC administrative action or proceeding and, if so, will provide the requested returns and/or return information to the IRS employee or, if applicable, to the employee’s duly authorized legal representative for use in the OSC administrative action or proceeding. The returns and return information may be stripped of identifiers unless the OSC Liaison in HCO and GLS determine that inclusion of identifying information is or may be “relevant and material” to the OSC administrative action or proceeding.

Note: Returns and return information from which identifiers have been deleted (e.g., name, TIN, address, zip code, etc.) are still section

6103-protected returns and return information. It is unlawful to disclose such information other than as authorized by section 6103(l)(4).

- c. Returns and return information requested pursuant to section 6103(l)(4)(A) may be disclosed only to the IRS employee or a duly authorized legal representative. Disclosure to OSC of returns and return information is authorized only pursuant to section 6103(l)(4)(B). See paragraph (7) below for disclosures to OSC.
 - d. The returns and return information provided to the IRS employee or duly authorized legal representative may be used **solely** in or in preparation for the OSC administrative action or proceeding for which it is provided.
 - e. If the IRS fails to make a determination that returns and/or return information are “relevant and material” to the OSC administrative action or proceeding, the IRS employee or duly authorized legal representative may make a referral to the Treasury Inspector General for Tax Administration (TIGTA) if of the belief that the information is improperly being withheld by the IRS.
 - f. The identity of any employee who uses the above-described process to request returns and return information for an OSC administrative action will be kept confidential to the extent possible. Retaliation against any employee who initiates an OSC administrative action or proceeding is strictly prohibited.
- (6) If an IRS employee obtains returns and return information through the above process and then subsequently designates a duly authorized legal representative for representation in the OSC administrative action or proceeding, the IRS employee must inform the OSC Liaison in HCO of the representative’s identity and contact information. The Liaison will acknowledge receipt of this information. Upon receipt of the Liaison’s acknowledgement, the IRS employee may disclose to the legal representative the “relevant and material” returns and return information provided to the IRS employee by the Liaison.
- (7) Pursuant to section 6103(l)(4)(B), in connection with any OSC administrative action or proceeding described above (including preparation for such proceeding), “relevant and material” returns and return information may be disclosed to officers and employees of the Department of Treasury to the extent necessary to advance or protect the interests of the United States. Thus, consistent with section 6103(l)(4)(B), the OSC Liaison in HCO and GLS employees handling the OSC administrative action or proceeding on behalf of the IRS may disclose “relevant and material” returns and return information to OSC in connection with the administrative action or proceeding to the extent necessary to advance or protect the interests of the United States. The returns and return information provided to OSC may be used **solely** in the OSC administrative action or proceeding for which it is provided.

Note: The returns and return information provided to OSC are subject to the confidentiality requirements and disclosure restrictions of section 6103(a).

11.3.29.9
(09-25-2020)
**Disclosure of
Information Returns to
Social Security
Administration IRC -
6103(l)(5)**

- (1) Pursuant to IRC 6103(l)(5), the IRS may, upon written request, disclose information returns to the SSA (under an MOU) between the Commissioner of the Internal Revenue Service and the Commissioner of the SSA) for the purpose of the following:
 - a. Carrying out an effective return processing program or
 - b. Administering the Combined Annual Wage Reporting (CAWR) Program or
 - c. Providing information regarding the mortality status of individuals for epidemiological and similar research
- (2) Information returns that may be disclosed under IRC 6103(l)(5) are:
 - a. Form W-2, Wage and Tax Statement
 - b. *Form W-3*, Transmittal of Wage and Tax Statement and
 - c. Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance, Contracts, etc.

Note: Section 232 of the Social Security Act (42 USC 432) specifies that, notwithstanding IRC 6103(a), such documents as necessary for CAWR processing will be made available to the SSA. This allows the disclosure of other information agreed upon as being necessary for purposes of such processing and as listed in the Internal Revenue Service Social Security Administration CAWR MOU.

Caution: That provision does not allow the SSA to use the tax information they receive for purposes consistent with other IRC provisions, such as using address information provided under IRC 6103(m)(7) for CAWR purposes, unless that item or use is specifically listed or allowed in the CAWR MOU.

- (3) The SSA maintenance of the earnings records database is considered tax administration. Therefore SSA has the authority to disclose earnings records to the taxpayer or their representative under IRC 6103(e) and process consents for disclosure under IRC 6103(c).
- (4) IRC 6103(l)(5) disclosures do not require IRC 6103(p)(3)(A) accounting but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.10
(09-25-2020)
**Disclosure of Return
Information to Federal,
State, and Local Child
Support Enforcement
Agencies - IRC 6103(l)(6)**

- (1) Pursuant to IRC 6103(l)(6), the IRS may, upon written request, disclose to federal, state or local child support enforcement agencies, certain items of information from any return of an individual with respect to whom child support obligations are sought to be established or enforced or from any return of an individual with respect to whom support obligations are owing.

Note: IRC 6103(l)(8) authorizes the SSA to disclose certain tax return information (primarily wage and self - employment data) to federal, state, or local child support enforcement agencies under essentially the same conditions of IRC 6103(l)(6).
- (2) The IRS may disclose specific return information to those agencies administering Part D of Title IV of the Social Security Act and only to the extent necessary for their use in establishing and collecting child support obligations from, and locating individuals owing such obligations.

Note: The receiving agency on its own volition may not use the tax information for other relief programs it administers even if the same/similar information for those programs is available from IRS.

- (3) Independently corroborated information may be used by the agency consistent with its own disclosure laws. The tax information received from the IRS, however, retains its original character and must be protected and only re-disclosed as described in IRC 6103. Address information reentered into agency files from postal tracers is considered to be independently corroborated information. The one exception to use in litigation is disclosure to state prosecutors (and subsequent trial) under Public Law 96-611, the Parental Kidnapping Act of 1980. This law defines parental kidnapping cases as child support cases. It specifically states that addresses obtained from the Federal Parent Locator Service (FPLS), operated by the Office of Child Support Enforcement (OCSE) may be made available to a state to determine the whereabouts of any absent parent or child for the purpose of:
 - a. Enforcing any state or federal law with respect to the unlawful taking or restraining of a child; or
 - b. Making or enforcing a child custody determination.
- (4) Public Law 104-193, Personal Responsibility and Work Opportunity Reconciliation Act of 1996, grants states greater freedom in administering social welfare programs. IRC 6103(l)(6)(B) permits agents (contractors) of child support enforcement agencies to receive certain return information. Disclosures to agency contractors are limited to:
 - a. The address and social security number(s) of the individual with respect to whom child support obligations are sought to be established or enforced; and
 - b. The amount of any reduction under IRC 6402(c), relating to the offset against a federal income tax refund for collection of past due child support obligations.

Note: Pub 1075 provides additional reference.

- (5) Return information that may be disclosed to child support enforcement agencies is extracted from the Individual Master File (IMF) and Information Returns Master File (IRMF).
- (6) Taxpayer address and Social Security Number (SSN) verification information from the IMF will be made available to the state and local child support enforcement agencies by the FPLS, Department of Health and Human Services, Office of Child Support Enforcement (HHS)/(OCSE). See (11) below.
- (7) In accordance with IRC 6103(l)(6)(A)(ii), the IRS may disclose to federal, state, or local child support enforcement agencies with respect to those individuals described in (1) above, available return information reflected on any return filed by or with respect to any such individual that relates to:
 - a. The amount of such individual's gross income
 - b. The name and addresses of the payers of such income and
 - c. The names of any dependents reported on such return.

Note: The disclosures listed above can only be made if such information is not reasonably available from any other source. The law does not allow disclosure of the payer's employer identification number.

- (8) Only those child support enforcement agencies determined by GLDS as eligible to receive this information may request the return information.
- (9) Return information obtained by child support enforcement agencies pursuant to the provisions of IRC 6103(l)(6) may be disclosed to personnel within the agency on a need-to-know basis while performing actions described under IRC 6103(l)(6).
- (10) Taxpayer address information from the IMF will be disclosed only to the FPLS, and HHS/OCSE. These disclosures will be made by Martinsburg Computing Center (MCC) in accordance with Taxpayer Address Request (TAR) procedures.

Note: IRS will not work ad hoc requests for disclosures pursuant to IRC 6103(l)(6) outside this process.

- (11) HHS/OCSE will be responsible for releasing tax return information from IRS files to the state child support enforcement agencies subject to the provisions of IRC 6103. The information is also subject to the disclosure restrictions of the Privacy Act, *Title 5 USC 552a*.
- (12) Data Services coordinates disclosure to the HHS/ OCSE under this provision using the TAR program and executes annual reimbursable agreements. Contact Data Services for questions.
- (13) The FPLS may provide this information to the state and local child support enforcement agencies as authorized by Part D of Title IV of the Social Security Act.
- (14) IRC 6103(l)(6) disclosures require IRC 6103(p)(3)(A) accounting and are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.11
(09-25-2020)
**Furnishing Collection
Records to Child
Support Enforcement
Agencies**

- (1) IRC 6305 authorizes the IRS to collect delinquent child support obligations (CSOs) for state child support enforcement agencies.
- (2) As part of this activity, the IRS may disclose information regarding CSOs (but not tax information) from the Small Business/Self Employed (SB/SE) Division's Collection function files to these agencies limited to the investigation and collection of the CSO. See IRM 5.1.12.11, Child Support Obligation, for related procedures on these cases.
- (3) The disclosing employee must prepare Form 5482, Record of Disclosure (Privacy Act 1974), pursuant to the Privacy Act and maintain the form as described in IRM 10.5.6.7, Privacy Act Accounting for Disclosures.

11.3.29.12
(09-25-2020)
**Disclosure of Return
Information to Federal,
State and Local
Agencies (DIFSLA) - IRC
6103(l)(7)**

- (1) Pursuant to IRC 6103(l)(7)(A), the SSA shall disclose wages and earned income to any federal, state, or local agency administering a program listed in IRC 6103(l)(7)(D).
- (2) Pursuant to IRC 6103(l)(7)(B), the IRS shall, disclose unearned income information from the IRMF to federal, state, and local agencies administering the federal benefit programs pursuant to the DIFSLA program. Recipient agencies may not redisclose this information to contractors, Indian Tribes or Tribal Organizations, or to any other state agencies. See Pub 1075 for additional

reference. The information may only be used to determine eligibility or to correct amount of benefits. This does not include preparation of management reports (even if statistically blurred).

- (3) The federal benefit programs are administered by state agencies Human Agencies including Supplemental Nutrition Assistance Program (SNAP), Transition Assistance to Needy Families (TANIF), State Medicaid programs and State Supplemental payments. And for purposes of state housing assistance programs administered by the Department of Housing and Urban Development, however no housing authorities participate in DIFSLA.
- (4) Federal agencies that participate in DIFSLA include SSA, Veterans Health Administration and Veterans Benefit Administration under provisions of IRC 6103(l)(7)(D).
- (5) Data Services administers this program under a reimbursable agreement and CMA. Agencies wishing to participate must apply in writing to:

DIFSLA Program Manager

IRS - Office of Privacy, Governmental Liaison, Disclosure and Safeguards
2970 Market Street, BLN 2-Q08.124
Philadelphia, PA 19104

- (6) Pub 3373, Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) Handbook, explains the procedures for making these disclosures.
- (7) Independently corroborated information may be used by the agency consistent with its own confidentiality laws.
- (8) IRC 6103(l)(7) disclosures do not require IRC 6103(p)(3)(A) accounting but are subject to IRC 6103(p)(4) safeguard requirements and the Computer Matching Act. See IRM 11.3.39, Computer Matching and Privacy Protection Act.

11.3.29.13
(09-25-2020)

**Disclosure of Certain
Return Information by
Social Security
Administration to
Agencies - IRC 6103(l)(8)**

- (1) Pursuant to IRC 6103(l)(8), the Commissioner of Social Security may, upon written request, disclose directly to officers and employees of a Federal, State, or local child support enforcement agency net earnings from self-employment (as defined in section 1402), wages (as defined in section 3121(a) or 3401(a)) and payments of retirement income which have been disclosed to the SSA as provided by IRC 6103(l)(1) or (l)(5).

Note: SSA is responsible for making these disclosures. Pub 1075 provides additional reference.

Note: IRC 6103(i)(8) authorizes SSA to disclose certain tax return information (primarily wage and self-employment data) to federal, state, or local child support enforcement agencies under essentially the same condition of IRC 6103(l)(6).

- (2) The Commissioner of Social Security shall disclose return information only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations.
- (3) IRC 6103(l)(8) disclosures do not require IRC 6103(p)(3)(A) accounting but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.14
(09-25-2020)

**Disclosure of Alcohol
Fuel Producers to
Administrators of State
Alcohol Laws - IRC
6103(l)(9)**

- (1) Pursuant to IRC 6103(l)(9), the Alcohol and Tobacco Tax and Trade Bureau (TTB) may disclose the:
 - Name
 - Address
 - Production premises location(s) of alcohol for fuel producers as defined under IRC 5181
- (2) The Alcohol and Tobacco Tax and Trade Bureau is responsible for making disclosures to any state agency, body, or commission or its legal representative, charged with the responsibility for the administration of state alcohol laws. The information may only be used for the administration of such laws.
- (3) Requests for this information should be signed by the head of the state agency and sent to:

Administrator
Alcohol and Tobacco Tax and Trade Bureau
1310 G Street NW, Box 12
Washington DC 20005

- (4) IRC 6103(l)(9) disclosures do not require IRC 6103(p)(3)(A) accounting but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.15
(09-25-2020)

**Disclosures under the
Treasury Offset Program
- IRC 6103(l)(10)**

- (1) Pursuant to IRC 6103(l)(10)(A), the IRS may, upon written request, disclose certain return information to officers and employees of any agency seeking an offset of a taxpayer's overpayment under IRC 6402(c) (for child support), IRC 6402(d) (for federal agencies), IRC 6402(e) (state income tax obligations), and IRC 6402(f) (unemployment compensation debts), to officers and employees of the Department of Labor for purposes for facilitating the exchange of data in connection with a notice submitted under subsection (f)(5)(C) of section 6402 and to officers and employees of the Department of the Treasury in connection with such reduction. This provision sets out the specific tax information that can be disclosed as well as the restrictions on use.
- (2) The refund offset program for IRC 6402(c), IRC 6402(d), IRC 6402(e) and IRC 6402(f) is operated by the Bureau of the Fiscal Service (BFS). The IRS disclosures to BFS to administer the refund offset program are governed by IRC 6103(h)(1). See IRM 11.3.22, Disclosures to Certain Federal Officers and Employees for Tax Administration Purposes under IRC 6103(h).

Note: State and Federal Agencies receiving tax refund offset information are prohibited from making further disclosures of Federal Tax Information (FTI) received unless authorized. See Pub 1075 for additional reference.

- (3) Disclosure of return information with respect to the taxpayer against whom such reduction was made or not made is limited to:
 - a. The taxpayer's identity information including any other person filing a joint return with such taxpayer.
 - b. Whether or not a reduction has been made.
 - c. The amount of the reduction.
 - d. Whether the taxpayer has filed a joint return.

- e. The fact that a payment was made (and the amount) to the spouse of the taxpayer filing a joint return.
- (4) IRC 6103(l)(10)(B) limits the use of information disclosed under IRC 6103(l)(10)(A), above to
 - a. Establishing appropriate agency records.
 - b. Locating any person subject to reduction under IRC 6402(c), (d), (e), and (f) for purposes of collecting the debt, or
 - c. In defense of any litigation or administrative procedure resulting from a refund offset.
- (5) State and federal agencies receiving tax refund offset information cannot re-disclose this same information to a contractor, except as limited by statute:
 - IRC 6103(l)(6)(B) permits disclosures to contractors of Child Support Enforcement Agencies.
 - IRC 6402(e) permits disclosure to contractors who are engaged in the state income tax collection programs.
 - IRC 6402(f) is the collection of state unemployment compensation debts and is not for tax administration purposes. State tax agencies may not disclose return information to contractors under 26 CFR 301.6103(n)-1 who are engaged in the collection of state unemployment compensation debts through the Treasury Refund Offset Program, even though the offset is authorized by the Code. See IRM 11.3.32.1.2(9) for additional reference to this statute.
- (6) This program is administered by TS, who should be contacted for questions.
- (7) IRC 6103(l)(10) disclosures do not require IRC 6103(p)(3)(A) accounting but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.16
(09-25-2020)
**Disclosure of Return
Information to carry out
Federal Employees'
Retirement System - IRC
6103(l)(11)**

- (1) Pursuant to IRC 6103(l)(11), the Commissioner of Social Security, upon written request from Office of Personnel Management, may disclose return information from returns with respect to net earnings from self-employment (as defined in section 1402), wages (as defined in section 3121(a) or 3401(a)), and payments of retirement income, which have been disclosed to the Social Security Administration as provided by IRC 6103(l)(1) or (l)(5).

Note: SSA is responsible for making these disclosures.

- (2) The Commissioner of Social Security shall disclose return information only for the purposes of, and to the extent necessary in the administration of chapters 83 and 84 of Title 5, United States Code.
- (3) IRC 6103(l)(11) disclosures do not require IRC 6103(p)(3)(A) accounting but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.17
(09-25-2020)
**Determining Medicare
Secondary Payer
Situations - IRC
6103(l)(12)**

- (1) Pursuant to IRC 6103(l)(12)(A), the IRS shall, upon written request from the Commissioner of Social Security, disclose certain taxpayer identity and filing states information relating to whether a Medicare beneficiary was a married individual for any year after 1986, and if so, the name and TIN of the spouse. The MCC discloses this information from the IMF. The Associate Director, Data Services, coordinates these disclosures under a reimbursable agreement. These disclosures do not require IRC 6103(p)(3)(A) accounting but are subject

to IRC 6103(p)(4) safeguard requirements and the Computer Matching Act provisions of the Privacy Act. See IRM 11.3.39, Computer Matching and Privacy Protection Act.

- (2) Pursuant to IRC 6103(l)(12)(B), the Commissioner of Social Security shall, upon written request from the Administrator of the CMS, disclose certain employment related information to CMS. Disclosure of this information is made by the SSA from the Master Earnings File using the information received from the IRS under IRC 6103(1)(12)(A). The information is disclosed only for the purpose of, and to the extent necessary in, determining the extent to which any Medicare beneficiary has group health plan coverage.
- (3) Computer matching agreement with SSA was terminated in 2018. HQ Disclosure PPO is responsible for reviewing the written request for disclosure to ensure compliance with the statutory requirements. Disclosure will work with GL, Data Services, Safeguards and the agency to coordinate data exchange procedures and execute the required data sharing agreement.
- (4) IRC 6103(l)(12)(D) limits the use of information disclosed for purposes of, and to the extent necessary in determining the extent to which any Medicare beneficiary is covered under any group health plan.
- (5) Disclosures under IRC 6103(l)(12)(B) are not subject to IRC 6103(p)(3)(A) accountings but CMS, and any agent or contractor to whom this information is disclosed, are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.18
(09-25-2020)
Disclosure of Return Information to carry out the Higher Education Act of 1965 - IRC 6103(l)(13)

- (1) Pursuant to IRC 6103(l)(13), the IRS shall, upon written request from the Secretary of Education, disclose return information to the Secretary of Education only for the purpose of administering three federal aid programs under title IV of the Higher Education Act of 1965:
 - a. Monitoring and reinstating loans under title IV of the Higher Education Act of 1965 that were discharged based on a total and permanent disability.
 - b. Determining eligibility for, or repayment obligations under, income contingent or income based repayment plans for existing student loans,
 - c. Eligibility for and determining amount of federal student financial aid pursuant to completion of a Free Application for Student Financial Aid (FAFSA) with consent to redisclose return information to designated institutions of higher education (i.e. schools and universities financial aid offices) and state agencies of higher education which may offer additional state financial aid to students.
- (2) Data Services administers the FUTURE Act - Direct Data Exchange (FA-DDX) application with a CMA and a reimbursable agreement.
- (3) IRC 6103(l)(13) disclosures require IRC 6103(p)(3)(A) accounting and are subject to IRC 6103(p)(4) safeguard requirements and the Computer Matching Act. See IRM 11.3.39, Computer Matching and Privacy Protection Act.

11.3.29.19
(09-01-2009)
**Disclosure of Return
Information to U.S.
Customs Service - IRC
6103(l)(14)**

- (1) Pursuant to IRC 6103(l)(14) and 26 CFR 301.6103(l)(14)-1, the IRS may, upon written request, disclose return information, with respect to taxes imposed by IRC chapters 1 and 6, to officers and employees of U.S. Customs and Border Protection (CBP) of the Department of Homeland Security (DHS), for the following purpose:
 - a. Ascertaining the correctness of any entry in audits as provided for in section 509 of the Tariff Act of 1930 or other actions to recover any loss of revenue or
 - b. Collecting duties, taxes, and fees determined to be due and owing pursuant to such audits
- (2) A request under IRC 6103(l)(14) must:
 - a. Be signed by the Commissioner, CBP
 - b. Identify the particular taxpayer to whom the return relates
 - c. Identify the tax period or date to which the return information relates
 - d. Identify the particular items of return information to be disclosed
 - e. Provide a need and use statement for each item requested
- (3) Return information not subject to disclosure includes the following:
 - a. Any Advance Pricing Agreement
 - b. Information submitted to or generated by the IRS as part of the negotiation process for an Advance Pricing Agreement or
 - c. Any other information to the extent its disclosure would be inconsistent with a tax treaty or executive agreement with respect to which the United States is a party
- (4) LB&I will process these requests. LB&I employees will coordinate as necessary with Disclosure staff to secure return information and to obtain clearance from other appropriate functions when needed.
- (5) IRC 6103(l)(14) disclosures are not subject to IRC 6103(p)(3)(A) accountings but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.20
(09-01-2009)
**Disclosure of Returns
Filed under IRC 6050I -
Form 8300 - IRC
6103(l)(15)**

- (1) Pursuant to IRC 6103(l)(15), the IRS may, upon written request, disclose information reported on Form 8300 pursuant to IRC 6050I to federal, state, and local government agencies or any agency of the government of a foreign country.
- (2) Such disclosures are to be made under the same conditions as applicable to reports filed under *Title 31 USC 5313*.
- (3) These disclosures are processed through the Criminal Investigation function. See IRM 9.3.1.4.3.1.1.3, Bank Secrecy Act Report Information, for additional information.

Note: Agencies must have an accepted Safeguard Security Report on file with the Safeguards Office prior to initial receipt of Form 8300. Commonly, these information returns are provided to the Department of Justice through an ex parte court order, not via IRC 6103(l)(15) but can be separately requested under this provision.

- (4) For transactions occurring after 12/31/2001, *Title 31 USC 5331* created a reporting requirement under Title 31 that is almost exactly the same as IRC 6050I. Form 8300 will now be filed to meet both Titles 26 and 31 requirements,

except for Clerk of Court forms that are filed only under Title 26 and are subject to IRC 6103 wherever they appear. Generally, the information compiled by the IRS processing function, input to the Currency and Banking Retrieval System (CBRS), and transferred to the Financial Crimes Enforcement Network (FinCEN), will be *Title 31 USC 5331* information and subject to Title 31 dissemination rules. Form 8300 information retained by the IRS on its computer systems in the Information Returns Master File will be considered IRC 6050I information totally governed by Title 26 rules. Note that when accessing CBRS relative to Form 8300 and data extracted from the forms, all pre-1/1/2002 Form 8300, as well as post-12/31/2001 Form 8300, obtained for purposes of working a tax administration matter, will constitute Title 26 data subject to IRC 6103.

- (5) IRC 6103(l)(15) disclosures are not subject to IRC 6103(p)(3)(A) accountings but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.21
(09-01-2009)
Disclosure of Return Information to Administer the District of Columbia Retirement Protection Act of 1997 - IRC 6103(l)(16)

- (1) Pursuant to IRC 6103(l)(16), the IRS shall, upon written request, disclose certain return information for use in determining eligibility for or the correct amount of benefits under the District of Columbia Retirement Protection Act of 1997.
- (2) The SSA is allowed to disclose earnings information that the IRS submits to the SSA per IRC 6103(l)(1) and (l)(5) to the following:
 - a. A duly authorized officer or employee of the Department of Treasury
 - b. Trustee or designated officer or employee of a Trustee or
 - c. Any actuary engaged by a trustee whose duties require such disclosure

The return information shall be disclosed, upon written request, by the Commissioner of the Social Security Administration, to the extent that is available.
- (3) Return information disclosed pursuant to IRC 6103(l)(16) may also be disclosed in a judicial or administrative proceeding relating to the determination of an individual's eligibility for, or correct amount of, benefits under the District of Columbia Retirement Protection Act of 1997. The IRS may make disclosures only if the information being sought is not available from the SSA.

Note: Such disclosures are not common and if this information is requested, you should seek the advice of HQ Disclosure PPO.

- (4) IRC 6103(l)(16) disclosures are not subject to IRC 6103(p)(3)(A) accountings but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.22
(09-25-2020)
Disclosure of Returns and Return Information to National Archives and Records Administration - IRC 6103(l)(17)

- (1) Pursuant to IRC 6103(l)(17), the IRS shall, upon written request from the Archivist of the United States, disclose returns and return information to the National Archives and Records Administration (NARA).
- (2) The information disclosed may only be used in the appraisal of records for destruction or retention.
- (3) These disclosures are coordinated by the IRS' Records and Information Management office per IRM 1.15.1 Records and Information Management Program.

Note: Document 12990, Records and Information Management Records Control Schedules, Schedule 8 – Administrative and Organizational Records, Item

52, (Job No. N1-58-05-2) ensures records, in hard copy and electronic format, are appropriately managed, retained, and archived in accordance with the NARA approved records retention and disposition authority.

- (4) IRC 6103(n) provides for tax disclosures to NARA in providing records storage/management through the Federal Records Centers.
- (5) IRC 6103(l)(17) disclosures are not subject to IRC 6103(p)(3)(A) accountings but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.23
(09-01-2009)
**Disclosure of Return
Information for
Purposes of Carrying
Out the Health Coverage
Tax Credit - IRC
6103(l)(18)**

- (1) Pursuant to IRC 6103(l)(18), the IRS may disclose to providers of health insurance for any certified individual (as defined in IRC 7527(c)), return information with respect to such certified individual only to the extent necessary to carry out the program established by IRC 7527, relating to advance payment of credit for health insurance costs of eligible individuals.
- (2) The Health Coverage Tax Credit (HCTC) will help pay for private health coverage for two categories of persons: displaced workers certified to receive certain Trade Adjustment Assistance (TAA) benefits and individuals receiving benefits from PBGC.
- (3) The HCTC can also be used to help purchase health coverage for an eligible individual's spouse and family members who can be claimed on an individual's tax return as dependents.
- (4) The IRS is responsible for administering the HCTC program in cooperation with the Department of the Treasury. TS oversees the operations of the HCTC through the HCTC Program Office. See IRM 21.6.3.4.2.9, Health Coverage Tax Credit.
- (5) IRC 6103(l)(18) disclosures are not subject to IRC 6103(p)(3)(A) accountings but are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.24
(05-27-2005)
**Disclosure of Return
Information for the
Medicare Prescription
Drug Discount Card and
Transitional Assistance
Program**

- (1) IRC 6103(l)(19) and IRC 6103(l)(20) authorize for the disclosure of return information to enable the Department of Health and Human Services (HHS) employees and contractors to ensure compliance with eligibility requirements for the low income transitional assistance subsidy and to establish the appropriate amount of any premium adjustment under section 1839(i) of the Social Security Act by the SSA.

11.3.29.25
(09-25-2020)
**Disclosure to the
Medicare Discount Drug
Program - IRC
6103(l)(19)**

- (1) Pursuant to IRC 6103(l)(19), the IRS shall, upon written request from the Secretary of HHS, disclose specified return information of applicants for transitional assistance to officers, employees and contractors of HHS. The HHS will use the information to ensure compliance with eligibility requirements for the low income transitional assistance subsidy.
- (2) The IRS pursuant to carrying out this section 1860D-31 of the Social Security Act, shall disclose to officers, employees, and contractors of the HHS the following information:
 - a. Whether modified gross income for a specific taxpayer and his/her spouse exceeds an amount specified to allow HHS to apply the 100 and 135 percent of poverty determination.

- b. Whether the return was jointly filed or
- c. The fact of non-filing if no return was filed for the applicable year.

- (3) HQ Disclosure PPO is responsible for reviewing the written request for disclosure to ensure compliance with the statutory requirements. Disclosure will work with GL, Data Services, Safeguards and the agency to coordinate data exchange procedures and execute the required data sharing agreement.
- (4) IRC 6103(l)(19) disclosures are subject to IRC 6103(p)(3)(A) accountings and are also subject to IRC 6103(p)(4) safeguard requirements and the Computer Matching Act provisions of the Privacy Act. See IRM 11.3.39, Computer Matching and Privacy Protection Act.

11.3.29.26
(09-25-2020)

Disclosure of Return Information to Carry Out Medicare Part B Premium Subsidy Adjustment and Part D Base Beneficiary Premium Increase - IRC 6103(l)(20)

- (1) Pursuant to IRC 6103(l)(20), the IRS shall, upon written request from the Commissioner of Social Security, disclose certain return information.
- (2) The IRS shall disclose limited return information of a taxpayer whose premium, according to the records of the Secretary, may be subject to adjustment under section 1839(i) or increase under section 1860D-13(a)(7) of the Social Security Act. Disclosures are coordinatization by Associate Director, Data Services, who should be contacted for questions involving IRC 6103(l)(20).
- (3) Such information shall be limited to the following:
 - a. Taxpayer identity information with respect to such taxpayer.
 - b. The filing status of the taxpayer.
 - c. The adjusted gross income of such taxpayer.
 - d. The amounts excluded from such taxpayer's gross income under IRC 135 and IRC 933 to the extent which such informational is available.
 - e. The interest received or accrued during the taxable year that is exempt from the tax imposed by chapter of the IRC to the extent such information is available.
 - f. Such other information relating to the liability of the taxpayer as is prescribed by the Secretary by regulation as might indicate in the case of a taxpayer who is individually described in subsection (i)(4)(B)(iii) of section 1839 of the Social Security Act that the amount of the premium of the taxpayer under such section may be subject to an adjustment under subsection (i) of such section and the amount of such adjustment and
 - g. The taxable year with respect to which the preceding information relates.
- (4) Return information disclosed under IRC 6103(l)(20) may be used by officers, employees, and contractors of the SSA only for the purposes of, and to the extent necessary in, establishing the appropriate amount of any premium adjustment under section 1839(i).
- (5) Data Services coordinates these disclosures under a reimbursable agreement and should be contacted for questions.
- (6) IRC 6103(l)(20) disclosures are subject to IRC 6103(p)(3)(A) accountings and are also subject to the IRC 6103(p)(4) safeguard requirements and the Computer Matching Act provisions of the Privacy Act. See IRM 11.3.39, Computer Matching and Privacy Protection Act, and Pub 1075 for additional reference

11.3.29.27
(09-25-2020)

**Disclosure to
Department of Health
and Human Services
(HHS) to Carry Out
Eligibility Requirements
for Certain Programs -
IRC 6103(l)(21)**

- (1) Pursuant to IRC 6103(l)(21) and 26 CFR 301.6103(l)(21)-1, the IRS shall, upon written request from the Secretary of HHS, disclose return information of any taxpayer whose income is relevant in determination any premium tax credit under section 36B or any cost-sharing reduction under section 1402 of the Patient Protection and Affordable Care Act or eligibility for participation in a State Medicaid program under title XIX of the Social Security Act, a State's children's health insurance program under title XXI of the Social Security Act, or a basic health program under section 1331 of Patient Protection and Affordable Care Act.
- (2) Return information disclosed under IRC 6103(l)(21) may be used by officers, employees and contractors of HHS only for the purposes of, and to the extent necessary in, establishing eligibility for participation in an Exchange or state program and verifying the appropriate amount of any credit or reduction described above.
- (3) Return information disclosed under IRC 6103(l)(21) will be limited to the following:
 - a. Taxpayer identity information with respect to such taxpayer.
 - b. The filing status of such taxpayer.
 - c. The number of individuals for whom a deduction is allowed under section 151 with respect to the taxpayer (including the taxpayer and the taxpayer's spouse)
 - d. The modified adjusted gross income (as defined in section 36B) of such taxpayer and each of the other individuals under c. above who are required to file a return of tax imposed by chapter 1 for the taxable year.
 - e. Such other information as is prescribed by the Secretary by regulation as might indicate whether the taxpayer is eligible for such credit or reduction (and the amount thereof)
 - f. The taxable year with respect to which the preceding information relates or, if applicable, the fact that such information is not available.
- (4) TS administers Income Family Size Verification Service (IFSV) computer matching program with the CMS. The CMS provides return information to state Health Insurance Marketplaces and health agencies administering advance payments of the premium tax credit and medicaid eligibility, respectively TS administers the CMA and the reimbursable agreement.
- (5) IRC 6103(l)(21) disclosures are subject to IRC 6103(p)(3)(A) accountings and are also subject to the IRC 6103(p)(4) safeguard requirements and the Computer Matching Act provisions of the Privacy Act. See IRM 11.3.39, Computer Matching and Privacy Protection Act, and Pub 1075 for additional reference.

11.3.29.28
(09-25-2020)

**Disclosure of Return
Information to
Department of Health
and Human Services
(HHS) for Purposes of
Enhancing Medicare
Program Integrity - IRC
6103(l)(22)**

- (1) Pursuant to IRC 6103(l)(22), the IRS shall, upon written request from the Secretary of HHS, disclose to officers and employees of HHS, return information with respect to a taxpayer who has applied to enroll, or reenroll, as a provider of services or supplier under the Medicare program under title XVIII of the Social Security Act. Such return information shall be limited to:
 - a. The taxpayer identity information with respect to such taxpayer;
 - b. The amount of the delinquent tax debt owed by that taxpayer; and
 - c. The taxable year to which the delinquent tax debt pertains.

Note: For purposes of this paragraph, the term “delinquent tax debt” means an outstanding debt under this title for which a notice of lien has filed pursuant to IRC 6223, but the term does not include a debt that is being paid in a timely manner pursuant to an agreement under section IRC 6159 or IRC 7122, or a debt with respect to which a collection due process hearing under IRC 6330 is requested, pending, or completed and no payment is required.

- (2) The above return information is for the limited purpose in establishing the taxpayer’s eligibility for enrollment or reenrollment in the Medicare program, or in any administrative or judicial proceeding relating to, or arising from, a denial of such enrollment or reenrollment, or in determining the level of enhanced oversight to be applied with respect to such taxpayer pursuant to 1866(j)(3) of the social security act.
- (3) HQ Disclosure PPO is responsible for reviewing the written request for disclosure to ensure compliance with the statutory requirements. Disclosure will work with GL, Data Services, Safeguards and the agency to coordinate data exchange procedures and execute the required data sharing agreement.
- (4) IRC 6103(l)(22) disclosures are subject to IRC 6103(p)(3)(A) accountings and are also subject to the IRC 6103(p)(4) safeguard requirements.

11.3.29.29
(09-25-2020)
Disclosure of Tax Refunds - IRC 6103(m)(1)

- (1) Pursuant to IRC 6103(m)(1), the IRS may disclose taxpayer identity information to the press and other media for purposes of notifying persons entitled to tax refunds when the Secretary, after reasonable effort and lapse of time, has been unable to locate such persons. See IRM 11.3.11.4, Disclosure of Undeliverable Tax Refunds Information, for additional information.
- (2) IRC 6103(m)(1) disclosures are not subject to IRC 6103(p)(3)(A) accountings nor IRC 6103(p)(4) safeguard requirements.

11.3.29.30
(09-25-2020)
Collecting or Compromising Claims under the Federal Claims Collection Act of 1966, as amended - IRC 6103(m)(2)

- (1) Pursuant to IRC 6103(m)(2)(A), the IRS may, upon written request, disclose a taxpayer’s mailing address for use by officers, employees, or agents of a Federal agency for the purpose of locating a taxpayer to collect or compromise a Federal claim against the taxpayer in accordance with *Title 31 USC 3711*, 3717, and 3718.
- (2) An agent of a Federal agency is defined to include private collection firms and consumer reporting agencies (S. Rep. No. 97–378, Legislative History of the Debt Collection Act of 1982).
- (3) *Title 31 USC 3711*, et seq., authorizes the head of an agency or his/her designee to collect a claim of the Government for money or property arising out of the activities of, or referred to the agency; to compromise a claim of not more than \$100,000; and to suspend or end collection action on a claim.
- (4) Pursuant to IRC 6103(m)(2)(B) , the IRS may disclose a taxpayer’s mailing address to a consumer reporting agency only to allow preparation of a commercial credit report on the taxpayer for use by the requesting Federal agency in accordance with the Federal Claims Collection Act.
- (5) Data Services coordinates disclosure under this provision using the TAR program and executes annual reimbursable agreements. Contact Data Services for questions.

Note: All ad-hoc requests for disclosure under IRC 6103(m)(2) must be directed to the TAR program.

- (6) Disclosures may be subject to the computer matching provisions of the Privacy Act.
- (7) IRC 6103(m)(2) disclosures do not require an accounting under IRC 6103(p)(3)(A). Agencies making such requests are not subject to IRC 6103(p)(4) safeguard requirements, unless the FTI is shared with agents or contractors, then the agency and agent or contractor are all subject to IRS safeguarding requirements and reviews. Pub 1075 provides additional reference.

11.3.29.31
(09-01-2009)

**Locating Individuals
Exposed to
Occupational Hazards -
IRC 6103(m)(3)**

- (1) Pursuant to IRC 6103(m)(3) , the IRS may, upon written request, disclose taxpayers' mailing addresses to officers and employees of the National Institute for Occupational Safety and Health (NIOSH) solely for locating individuals who are or may have been exposed to occupational hazards to determine the status of their health or to inform them of the possible need for medical care and treatment.
- (2) The Director, GLDS is authorized to approve disclosure of a taxpayer's mailing address under IRC 6103(m)(3) upon receipt of a request meeting the following requirements:
 - a. It must be signed by the responsible NIOSH official
 - b. It must state that the addresses will be used by officers and employees of NIOSH solely for locating individuals who are or may have been exposed to occupational hazards in order to determine the status of their health or to inform them of the possible need for medical care and treatment
 - c. It must state that the addresses will be disclosed to third parties (such as the U.S. Postal Service or a NIOSH contractor) only for locating such individuals to determine the status of their health, or to advise them of the possible need for medical care
- (3) Requests under IRC 6103(m)(3) will involve volume disclosures of addresses and will be processed under the TAR Program. See IRM 11.3.29.30N above.

Note: All ad-hoc requests for disclosure under IRC 6103(m)(3) must be directed to the TAR program.

- (4) HQ Disclosure PPO is responsible for reviewing the written request for disclosure to ensure compliance with the statutory requirements. Disclosure will work with GL, Data Services, Safeguards and the agency to coordinate data exchange procedures and execute the required data sharing agreement.
- (5) IRC 6103(m)(3) disclosures are not subject to IRC 6103(p)(3)(A) accountings nor IRC 6103(p)(4) safeguard requirements.

11.3.29.32
(05-27-2005)

**Collection of Defaulted
Student Loans**

- (1) IRC 6103(m)(4) and (m)(5) provides for disclosure of return information to enable certain agencies to collect on defaulted student loans.

11.3.29.32.1
(09-01-2009)

**Department of Education
- IRC 6103(m)(4)**

- (1) Pursuant to IRC 6103(m)(4)(A), the IRS may, upon written request, disclose the mailing address of a taxpayer who:
 - a. Owes an overpayment of a grant awarded to such taxpayer under subpart 1 of part A of Title IV of the Higher Education Act of 1965 or
 - b. Has defaulted on a loan made from (1) the fund established under Part B, D, or E, Title IV, Higher Education Act of 1965 or (2) made under section 3(a)(1) of the Migration and Refugee Assistance Act of 1962 to a student at an institution of higher education
 - (2) IRC 6103(m)(4)(B) states disclosures to educational institutions are subject to the following limitations:
 - a. Only the mailing address of an individual in default may be disclosed.
 - b. Disclosures will only be made to the Secretary of Education or to officials or employees of the Department of Education designated by the Secretary of Education.
 - c. The Department of Education may further disclose the mailing address to any lender; or any State, or nonprofit guarantee agency participating under part B or D of Title IV of the Higher Education Act of 1965, or any educational institution with which the Secretary of Education has an agreement under subpart 1 of Part A, D, or E of Title IV.
 - d. The mailing address can be used only by officers, employees, or agents of these lenders, guarantee agencies, or institutions whose duties relate to the collection of student loans for the purpose of locating individuals in default of such loans.
 - (3) HQ Disclosure PPO is responsible for reviewing the written request for disclosure to ensure compliance with the statutory requirements. Disclosure will work with GL, Data Services, Safeguards and the agency to coordinate data exchange procedures and execute the required data sharing agreement.
- Note:** All ad-hoc requests for disclosure under IRC 6103(m)(4) must be directed to the TAR program.
- (4) IRC 6103(m)(4) disclosures do not require IRC 6103(p)(3)(A) accountings but recipient agencies are only subject to safeguards if agents or contractors would have access to tax information.

11.3.29.32.2
(09-01-2009)

**Department of Health
and Human Services -
IRC 6103(m)(5)**

- (1) Pursuant to IRC 6103(m)(5), the IRS may, upon written request by the Secretary of HHS, disclose the mailing address of a taxpayer who has defaulted on a loan made under part C of Title VII (relating to the Health Professions Student Loan Program) or subpart II of part B of Title VIII (relating to the Nursing Student Loan Program) of the Public Health Service Act for the purpose of locating the taxpayer to collect the loan.
- (2) IRC 6103(m)(5) disclosures are subject to the following limitations:
 - a. Only the mailing address of the individual may be disclosed
 - b. Disclosures will be made only to the Secretary of HHS or to officials or employees of that agency who have been designated by the Secretary to receive address information
 - c. The Department of HHS may disclose the mailing address to any school with which the Secretary of HHS has an agreement under subpart II of

part C of Title VII or subpart II of part B of Title VIII of the Public Health Service Act, or to an eligible lender (as defined in section 737(4) of the Public Health Service Act) participating under subpart I of part C of Title VII of the Public Health Service Act. A mailing address can be used only by officers, employees, or agents of a school or eligible lender whose duties relate to the collection of student loans for purposes of locating individuals who have defaulted on the loans

- (3) A request pursuant to IRC 6103(m)(5) must:
- Be made addressed as noted above in IRM 11.3.29.33.1(3)(a)
 - Be signed by the Secretary of HHS
 - Specify that IRC 6103(m)(5) is the statutory authority for the request
 - Provide the name and social security number of each person whose mailing address is requested
 - Specify that the person whose address is requested is in default on a loan made under part C of Title VII or subpart II of part B of Title VIII of the Public Health Service Act and
 - State that the address will be disclosed solely to persons authorized by IRC 6103(m)(5) to receive the information and solely for the purpose prescribed in IRC 6103(m)(5)
- (4) HQ Disclosure PPO is responsible for reviewing the written request for disclosure to ensure compliance with the statutory requirements. Disclosure will work with GL, Data Services, Safeguards and the agency to coordinate data exchange procedures and execute the required data sharing agreement.

Note: All ad-hoc requests for disclosure under IRC 6103(m)(5) must be directed to the TAR program.

- (5) IRC 6103(m)(5) disclosures are not subject to IRC 6103(p)(3)(A) accountings nor IRC 6103(p)(4) safeguard requirements.

11.3.29.33
(09-01-2009)
**The Department of
Health and Human
Services' Blood Donor
Locator Service - IRC
6103(m)(6)**

- (1) Pursuant to IRC 6103(m)(6), the IRS shall, upon written request, disclose the address information to HHS' Blood Donor Locator Service (BDLS) to assist it in locating blood donors who may have the virus for acquired immune deficiency syndrome (AIDS). BDLS attempts to notify a donor of his/her possible need for medical care and attention through state blood donor facilities.
- (2) HQ Disclosure PPO is responsible for reviewing the written request for disclosure to ensure compliance with the statutory requirements. Disclosure will work with GL, Data Services, Safeguards and the agency to coordinate data exchange procedures and execute the required data sharing agreement.

Note: All ad-hoc requests for disclosure under IRC 6103(m)(6) must be directed to the TAR program.

- (3) IRC 6103(m)(6) disclosures are not subject to IRC 6103(p)(3)(A) accountings but are subject to safeguards only if address information is provided to contractors or agents.

11.3.29.34
(09-25-2020)
Social Security Account Statement - IRC 6103(m)(7)

- (1) Pursuant to IRC 6103(m)(7), the IRS may, upon written request by the Commissioner of Social Security, disclose the mailing address of any taxpayer who is entitled to receive a social security account statement pursuant to section 1143(c) of the Social Security Act.
- (2) The SSA may use this mailing address information only for the purpose of mailing Social Security account statements.
- (3) Data Services coordinates disclosures to the SSA under this provision using the TAR program and subject to a reimbursable agreement.
- (4) Disclosures do not require an accounting under IRC 6103(p)(3)(A). Safeguard requirements will apply only if the SSA uses agents or contractors in processing Social Security account statements containing the IRS address information.

11.3.29.35
(09-25-2020)
Disclosure of Alcohol, Tobacco and Firearms Tax Data to Federal Agencies - IRC 6103(o)(1)

- (1) Pursuant to IRC 6103(o)(1), the IRS shall, upon written request, disclose to officers and employees of a Federal agency whose official duties require such inspection or disclosure, returns and return information pertaining to taxes imposed by subtitle E, IRC, on alcohol, tobacco, and firearms (ATF tax).
 - (2) The request for inspection or disclosure must be signed by a Special Agent in Charge or employee of equal or higher rank.
- Note:** "Official duties" for the purposes of IRC 6103(o)(1) relate to the administration or enforcement of federal statutes, either civil or criminal.
- (3) Except for requests described in (4) below, requests under IRC 6103(o)(1) must be authorized by the Area Manager, Disclosure, or above.
 - (4) Requests for disclosure of ATF tax returns and return information to officers and employees of the Department of the Treasury's Tax and Trade Bureau or the Department of Justice (DOJ) for tax administration purposes will be treated as requests under IRC 6103(h)(1) or IRC 6103(h)(2), as appropriate, even though the requests cite IRC 6103(o)(1) as the disclosure authority, and IRC 6103(o)(1) also applies. All requests for tax information received from the Bureau of Alcohol, Tobacco, Firearms and Explosives of DOJ should be coordinated with HQ Disclosure PPO. See IRM 11.3.22, Disclosure to Certain Federal Officers and Employees for Tax Administration Purposes under IRC 6103(h), for a discussion of disclosures under IRC 6103(h).
 - (5) IRC 6103(o)(1) disclosures require IRC 6103(p)(3)(A) accountings and are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.36
(09-25-2020)
Disclosure of Taxes Imposed by Chapter 35 (Wagering) - IRC 6103(o)(2)

- (1) Pursuant to IRC 6103(o)(2), the IRS shall disclose returns and return information with respect to taxes imposed by chapter 35 (relating to taxes on wagering), notwithstanding any other provision of this section, only to such person or persons and for such purpose or purposes as are prescribed by IRC 4424 (the administration or civil or criminal enforcement of any tax imposed by this title).
- (2) SB/SE's Excise tax program is responsible for administering IRC 4424 taxes. Form 730 reports the tax imposed on taxable wagers. See IRM 4.24.1, Excise Tax, Introduction to Excise Taxes.

- (3) IRC 6103(o)(2) disclosures require IRC 6103(p)(3)(A) accountings but are not subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.37
(09-25-2020)

**Disclosure of Taxes
Imposed by Section
4481 (Highway Use) -
IRC 6103(o)(3)**

- (1) Pursuant to IRC 6103(o)(3), the IRS shall disclose returns and return information with respect to excise taxes imposed by IRC 4481 (use of any highway motor vehicle which has a taxable gross weight of at least 55,000 pounds) to officers and employees of United States Customs and Border Protection of the Department of Homeland Security whose official duties require such disclosure for purposes of administering such section.
- (2) SB/SE's Excise tax program is responsible for administering IRC 4481 taxes. Form 2290 reports tax on the use of heavy highway motor vehicles (including semi-trailers and trailers) with a taxable gross weight of 55,000 pounds or more on public highways. See IRM 4.24.1, Excise Tax, Introduction to Excise Taxes.
- (3) The tax imposed by IRC 4481 applies only to use before October 1, 2023 but may be extended.
- (4) IRC 6103(o)(3) disclosures require IRC 6103(p)(3)(A) accountings and are subject to IRC 6103(p)(4) safeguard requirements.

11.3.29.38
(09-25-2020)

**Other Government
Agencies as Designees
of the Taxpayer - IRC
6103(c)**

- (1) When administering noncriminal, nontax statutes, government employees may need returns and return information where there is no provision in the Code that authorizes access. If IRS data is to be provided at all, the IRS should be the last stop - not the first - for information purposes unrelated to tax administration. The requesting agency should fully explore if it can obtain the information needed to administer their program using 'other than' IRS information.

Note: Breaching the confidentiality of returns and return information can negatively affect voluntary compliance and violate a taxpayer's Right to Confidentiality.

Note: IRC 6103 is to be considered the sole statutory structure dealing with the disclosure and use of tax information. Other federal statutes do not govern the use of tax information unless the statute states it expressly overrides IRC 6103.

- (2) It is important to note that consent-based programs involving government agencies are generally contrary to Treasury Tax Policy because IRC 6103(c) is not meant to be a catch all provision when no other provision exists for the intended disclosure. When an agency has been granted access to returns or return information by statute, subject to certain restriction and safeguards, and chooses to obtain consent from the taxpayer, that effectively waives those restrictions. Similarly, agencies and others who have not been granted access to returns or return information under IRC 6103 circumvent IRC 6103 restrictions when they utilize the consent provision to obtain access to returns or return information. Coordination with the HQ Disclosure PPO 6103 POC is necessary if any such program is contemplated.
 - a. Consents should not be used just to circumvent the fact that an existing disclosure provision does not exist.
 - b. If an existing disclosure provision exists, consents should not be used to increase access to tax information.

- c. Section 2202 of the Taxpayer First Act amended IRC 6103(c) and established penalties on any third party who discloses tax information for any purpose other than the express purpose provided by consent of the taxpayer.
- (3) Requests from government agencies for consent based programs should be directed to HQ Disclosure PPO for a discussion concerning IRC 6103 restrictions for use of returns or return information for non-tax programs. The agency may need to pursue legislative amendment to IRC 6103 to obtain congressional authorization for use of return or return information. The IRS does not propose tax policy, this is the jurisdiction of the Treasury Office of Tax Policy (OTP). Legislative proposals are coordinated by Legislative Affairs and Chief Counsel in conjunction with Treasury OTP. If enacted into law, Disclosure will work with GL, Data Services, Safeguards and the agency to coordinate data exchange procedures and execute the required data sharing agreement. IT may need to build the new direct data exchange.
- (4) Exceptions to the policy limiting the use of IRC 6103(c) consents for on-going disclosures to federal agencies for non-tax purposes have been approved in coordination with Treasury OTP and Chief Counsel for certain programs. These programs require execution of an MOU between the agency and the IRS business owner and allow for limited disclosures necessary to administer the program. Active MOUs are in the IAD and are maintained by GL, for example, The USDA Farm Subsidy Program, SBA Small Business Loans for Disaster Assistance, GSA TIN Matching MOU and the GLDS Tax Check Service.

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Disclosure to Government Agencies for Administration of Nontax Laws 11.3.29

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Exhibit 11.3.29-1 (09-24-2025)

Sample Language for Written Request that IRS Disclose Tax Information to IRS Employee or a Duly Authorized Legal Representative for Use in United States Office of Special Counsel (OSC) Proceeding

Pursuant to ____ [employee's name] ____ complaint to the OSC dated _____ concerning _____, and pursuant to Internal Revenue Code (IRC) section 6103(l)(4)(A), I respectfully request the IRS disclose to the:

____ Above-named IRS Employee

____ Duly Authorized Legal Representative of Above-named IRS Employee

____ [describe tax information sought] _____ for purposes of this OSC proceeding.

[Provide explanation as to the reasons why tax information is needed for this OSC proceeding.]

I understand that tax information provided consists of returns and/or return information (as defined in IRC 6103(b)(1) and (2), respectively) and is subject to the confidentiality requirements and disclosure restrictions of IRC 6103(a). I will at all times comply with IRC 6103 and its corresponding regulations and will only use the tax information in the OSC proceeding for which it is provided.

I further understand that IRC 7213 makes the willful unauthorized disclosure of tax information punishable as a felony by a fine of up to \$5,000, or imprisonment of up to 5 years, or both, and dismissal from office; and IRC 7431 permits a taxpayer to bring a civil action for damages against the United States if any officer or employee of the United States knowingly or negligently discloses tax information in violation of IRC 6103.

I am the:

____ Above-named IRS Employee

____ Duly Authorized Legal Representative of Above-named IRS Employee for this Proceeding

Under penalties of perjury, and to the best of my knowledge and belief, the above is true, correct, and complete.

Name

Signature – Date

