



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.3.30

MARCH 31, 2025

EFFECTIVE DATE

(03-31-2025)

PURPOSE

- (1) This transmits revised IRM 11.3.30, Disclosure of Official Information, Disclosure to the President.

MATERIAL CHANGES

- (1) Reviewed and updated the IRM where necessary for the following types of editorial changes: new organizational title from Deputy Commissioner Services and Enforcement to Deputy Commissioner, legal citations, published forms and documents, and web addresses.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 11.3.30, Disclosure of Official Information, Disclosure to the President, dated August 14, 2023.

AUDIENCE

All Operating Divisions and Functions.

RELATED RESOURCES

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

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11.3.30

Disclosure to the President

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11.3.30.1
(02-15-2017)
Program Scope and Objectives

- (1) **Purpose:** This IRM section provides instructions concerning the disclosure of returns and return information to the President or specified White House employees pursuant to IRC 6103(g)(1).
- (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 the responsibility for Disclosures to the President:
 - Office of the Commissioner
 - Office of the Deputy Commissioner (in the absence of the Commissioner)

11.3.30.1.1
(02-15-2017)
Background

- (1) Disclosure of returns and return information to the President or designated White House employees can only be made pursuant to IRC 6103(g)(1). The designated employee may not disclose the information to any other person, except the President, without the personal written direction of the President.
- (2) See IRM 11.3.31, Tax Check Reports on Federal Appointees, for instructions about disclosures using consents to the Executive Office of the President for the purpose of background checks on prospective appointments or nominations.

11.3.30.1.2
(04-29-2020)
Authority

- (1) The following items govern the authority pertaining to disclosures of returns and return information to the President:
 - IRC 6103(g)(1)
 - Delegation Order 11-2, found in IRM 1.2.2.12.2

11.3.30.1.3
(02-15-2017)
Roles and Responsibilities

- (1) This Internal Revenue Manual (IRM) section is applicable for the Office of the Commissioner, Office of the Deputy Commissioner, as well as the Office of Governmental Liaison, Disclosure and Safeguards (GLDS). This IRM is also used by all IRS employees to help comply with the disclosure provisions of IRC 6103(g)(1) pertaining to disclosures to the President.

11.3.30.1.4
(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.

11.3.30.1.5
(02-15-2017)

**Terms/Definitions/
Acronyms**

- (1) The following is a list of the terms and acronyms that are used in this IRM section:

Terms and Definitions

| Term | Definition |
|-----------------------------|---|
| Joint Committee on Taxation | Congressional Advisory committee charged with monitoring federal tax policy and estimating the impact of proposed changes to tax policy |

Acronyms

| Acronym | Definition |
|----------------|---|
| GLDS | Governmental Liaison, Disclosure and Safeguards |
| IRC | Internal Revenue Code |
| IRM | Internal Revenue Manual |
| PGLD | Privacy, Governmental Liaison and Disclosure |
| USC | United States Code |

11.3.30.2
(04-06-2009)

**Procedure for Making
Requests**

- (1) Returns or return information may be provided to the President only upon written request signed by the President.
- (2) Such requests shall include:
- The name and address of the taxpayer whose return or return information is to be disclosed;
 - The kind of return and return information which is to be disclosed;
 - The taxable period or periods covered by such return or return information; and
 - The specific reason why the inspection or disclosure is requested.
- (3) The President may designate, by name, a White House employee or employees to receive tax information. Disclosure of tax information shall not be made to any employee whose annual rate of basic pay is less than the annual rate of basic pay specified by section 5316 of Title 5, of the United States Code (USC).

Note: The designated employees may not disclose tax information to any other person except the President without the personal written direction of the President.

11.3.30.3
(04-29-2020)

Processing Requests

- (1) Only the Commissioner, or in the absence of the Commissioner, the Deputy Commissioner, will make returns or return information available to the President.

- (2) Should any IRS employee receive a Presidential request for returns or return information, such request should be promptly forwarded to the Chief Privacy Officer, Office of Privacy, Governmental Liaison and Disclosure (PGLD), through the head of the employee's office.
- (3) Disclosures to the President under IRC 6103(g)(1) will require disclosure accounting under IRC 6103(p)(3). See IRM 11.3.37, Recordkeeping and Accounting for Disclosures.

11.3.30.4
(05-24-2005)
**Presidential Reporting
Requirements**

- (1) The President is required to file a report with the Joint Committee on Taxation within 30 days after the close of each calendar quarter. The report will set forth:
 - a. The names of taxpayers with respect to whom requests were made during the quarter;
 - b. The returns or return information involved; and
 - c. The reasons for the requests.
- (2) The President will not be required to report on requests for returns or return information pertaining to an individual who was an employee of the Executive Branch at the time the request was made.
- (3) The reports shall not be disclosed unless the Joint Committee on Taxation determines that disclosure of the reports (or parts of the report) including identifying details would be in the national interest.
- (4) Reports shall be maintained by the Joint Committee on Taxation for a period not exceeding 2 years unless, within such period, it is determined that a disclosure to Congress is necessary.

