

ID: CCA_2009033109042132

Number: **200919042**

Release Date: 5/8/2009

Office:

UILC: 6103.11-06, 6103.05-11

From:

Sent: Tuesday, March 31, 2009 9:04:24 AM

To:

Cc:

Subject: RE: Sending Power of Attorney a Copy of a Levy

I agree with the current instructions that the levy containing years other than those listed on the 2848 should not be sent to the POA.

The POA receives information about the taxpayer he represents for the tax matters and tax periods listed on the 2848 under the authority of sections 6103(e)(6) and (e)(7). These subsections authorize disclosure of return information only for those tax matters and tax years listed and no other.

Section 6103(k)(6) authorizes the disclosure of return information necessary to obtain information in connection with a tax administration matter. It is often referred to as the investigative disclosure authority as it is the provision that enables IRS employees to disclose return information in order to carry out a tax investigation. The provision authorizes only the disclosure of as much information as is necessary to get information from the third party to whom the return information is disclosed. Based on the facts presented, the IRS is not trying to obtain any information, or otherwise assist in its investigation of the tax years not listed on the POA but included in the levy, when sending the levy to the POA. As such, 6103(k)(6) does not authorize disclosure of the tax periods not listed on the 2848 and should not be provided to the POA.

Let me know if you have any more questions.