ID: CCA-03170211-14

UILC: 6103.05-11, 6103.05-12, 6103.11-06

[Third Party Communication:
Date of Communication: Month DD, YYYY]

Number: **201509034**
Release Date: 2/27/2015

From:
Sent: Mon 3/17/2014 2:11 PM
To:

Cc:
Bcc:
Subject: RE: Concerns about disclosure in a third party summons interview

I should note that 6103(e)(6) and (e)(7) together authorize IRS to disclose the taxpayer's return information to the taxpayer's properly designated legal rep to the extent it is within the parameters of the representation. However, neither (e)(6)/(7) nor (k)(6) give the taxpayer's rep any entitlement to attend an IRS interview with a witness.