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[Third Party Communication:

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Number: **202547018**

Release Date: 11/21/2025

From:

Sent: Friday, May 2, 2025 01:37:00 PM

To:

Cc:

Bcc:

Subject: RE: Request for help-6103(h)

Good afternoon,

Thanks for your inquiry. We understand that the U.S. Attorney's Office has requested information about the taxpayer's outstanding tax debts to support sentencing in a non-tax criminal case involving drug trafficking.

Under IRC section 6103, returns and return information are confidential and may not be disclosed unless a statutory exception applies. Because this is not a tax administration matter, section 6103(h) does not apply.

We also do not believe that section 6103(i), which governs disclosures for administration of federal laws not relating to tax administration, provides a viable path for disclosure in this situation. Section 6103(i)(1), the most frequently relied upon disclosure authority in aid of nontax federal investigations, permits disclosure of returns and return information to federal officers and employees personally and directly engaged in non-tax criminal investigations upon the grant of an ex parte court order. Ordinarily, when return information is obtained through an ex parte order under section 6103(i)(1) and thereafter permissibly redisclosed during the criminal proceeding, there is little doubt that it can be further utilized during the sentencing phase. See IRM 11.3.28.7(1) (confirming that return information obtained via section 6103(i)(1) may be used at sentencing so long as the requirements of section 6103(i)(4) are satisfied).

In this case, the return information now being sought was not obtained by prosecutors through a section 6103(i)(1) order, nor was it disclosed during the proceeding consistent with the requirements of section 6103(i)(4)(A)-(B). Those provisions limit disclosures in non-tax criminal proceedings to return information obtained through one of several specifically authorized mechanisms, including section 6103(i)(1). We're not aware of any instance in which return information was disclosed at sentencing when it had not been previously obtained through section 6103(i)(1) and thereafter disclosed in the proceeding prior to conviction.

Therefore, no return or return information should be disclosed in this case. Absent prior lawful disclosure under §6103(i)(1) and disclosure of the information during the proceeding consistent with section 6103(i)(4)(A)-(B), the statute does not permit initial disclosures solely for sentencing purpose in a non-tax criminal matter.

Please feel free to reach out if you have further questions or if the facts change.

Best,

[REDACTED]

[REDACTED]