



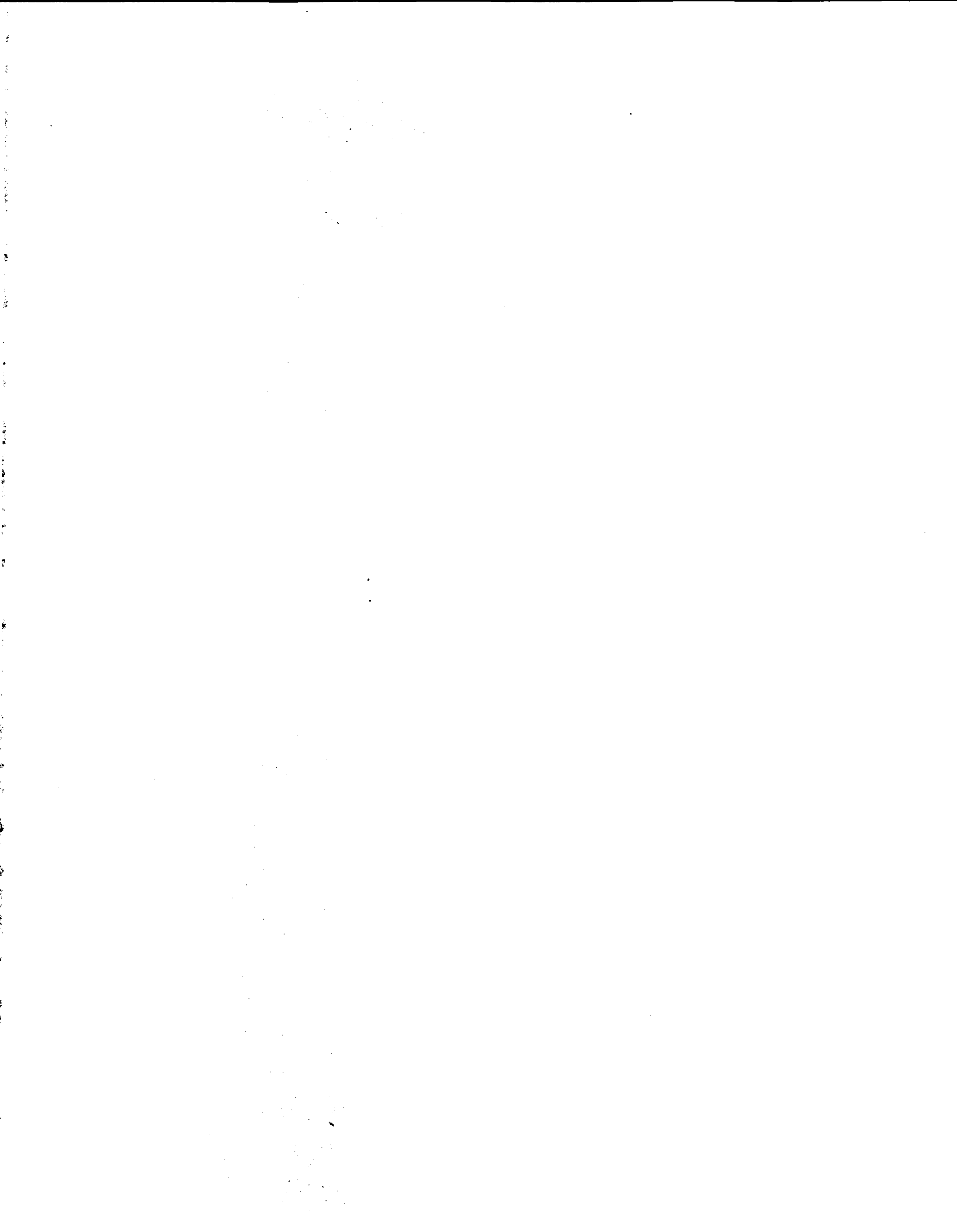
IRS

Investigative Materials

**A Guide to Internal Revenue Service
Materials Available to Other Federal
Agencies**



Department of the Treasury
Internal Revenue Service
Publication 1421 (9-88)



Preface

This booklet has been prepared by the IRS' Office of Disclosure as a *general guide* for Inspectors General and other appropriate Federal officials who may need to access Federal tax information for nontax Federal criminal investigations. The guide discusses in broad terms the types of records maintained by IRS, how to obtain access under Internal Revenue Code section 6103, and responsibilities for the use and protection of material so obtained. This guide is not intended to be comprehensive nor all-inclusive in its descriptions of IRS files and the procedures for access (e.g., IRS has many other files which do not qualify as investigative materials and, therefore, are not discussed in the text). The guide is aimed primarily at Inspectors General due to their responsibilities for investigating Federal criminal violations and the IRS' longstanding liaison and rapport with these officials. The guide can and should, however, be circulated among any agency personnel who could benefit from its contents. Questions and comments about the guide are welcomed and may be addressed to the Chief, Disclosure Operations Section, EX:D:D, Office of Disclosure, at 1111 Constitution Avenue, N.W., Washington, D.C. 20224. Calls can be directed to (202) 566-3908.

Contents

Mission of the Internal Revenue Service

Service Organization

Investigative Records

Examination Division

Criminal Investigation Division

Collection Division

Employee Plans and Exempt Organizations Division

Inspection

Associate Chief Counsel (Technical)

Tax Forms Included in Investigatory Files

Conditions Governing Access to Investigative Material in Tax Records

Requests Pursuant to IRC §6103(i)(1)

Requests Pursuant to IRC §6103(i)(2)

Requests Pursuant to IRC §6103(i)(5)

Disclosure of Indications of Non-tax Criminal

Violations Pursuant to IRC §6103(i)(3)(A)

Penalties for Unauthorized Disclosure

Criminal—IRC §7213

Civil—IRC §7431

Safeguards—IRC §6103(p)(4)

Advice

Appendix—

A — Organizational Chart

B — Boundaries of Regions, Districts and Service Centers

C — Sample IRC §6103(i)(1) Application for an *Ex Parte* Order to Disclose Returns and Return Information

D — Sample *Ex Parte* Order for Disclosure of Returns and Return Information

E — Sample Letter Requesting Information Pursuant to IRC §6103(i)(2)

F — Sample IRC §6103(i)(5) Application for an *Ex Parte* Order for Information to Locate a Fugitive

G — Sample *Ex Parte* Order for Disclosure of Information to Locate a Fugitive

H — IRC §7213

I — IRC §7431

J — IRC §6103(p)(4)

K — Addresses and Telephone Numbers of IRS Disclosure Officers

Mission of the Internal Revenue Service

The mission of the Internal Revenue Service is to collect the proper amount of tax revenues at the least cost to the public. To accomplish that mission it strives to encourage and achieve the highest possible degree of voluntary compliance with the tax laws and regulations and to conduct itself so as to warrant the highest degree of public confidence in its integrity, efficiency and fairness. The Service advises the public of its rights and responsibilities, determines the extent of compliance and the causes of noncompliance, and does all things needed for proper administration and enforcement of the tax laws.

Service Organization

The Internal Revenue Service is a component part of the Department of the Treasury. The Service is headed by the Commissioner of Internal Revenue who serves under the direction of the Secretary of the Treasury.

The Internal Revenue Service consists of a National Office in Washington, D.C., and a field organization. The latter consists of 7 Internal Revenue regions, each headed by a regional commissioner who reports to the deputy commissioner; 63 Internal Revenue districts, each headed by a district director, and 10 service centers, each headed by a director who reports to a regional commissioner; a computer center where our complete master file on all taxpayers is maintained and a computer center which is responsible for processing our payroll and for various management information items. In addition, there are in the field 7 regional inspectors and 7 regional counsels, who report to the Assistant Commissioner (Inspection) and the Chief Counsel, respectively, in Washington, D.C. In each Internal Revenue district there are offices in communities where concentration of workload in examination, employee plans, exempt organizations, collection and criminal activities requires the assignment of personnel. Information included in the files of these activities and how to access the information is discussed below. IRS' organizational chart and boundaries of regions, districts and service centers are reflected in Appendices A and B.

Investigative Records

Each function maintains a myriad of records. Investigative records, for the most part, are originated by organizational components at the district (or local) level.

The principal organizational components of the typical district office are the immediate office of the district director, the Examination Division, Collection Division, Taxpayer Service Division, Criminal Investigation Division and Resources Management Division. There is an Employee Plans and Exempt Organizations Division in some districts. Four of the above divisions work with investigatory records pertaining to Federal taxes or to obligations created by the Internal Revenue Code or other Federal statutes. Descriptions of records (pertaining to individuals) which qualify as systems of records under the Privacy Act of 1974 are reflected in the Federal Register, Vol. 53, No. 40, March 1, 1988. The investigatory records maintained by the above referenced divisions are described in the following pages.

Examination Division Records

These records reflect investigative material related to the examination (audit) of income, employment, gift, estate, and excise tax returns of individuals and businesses. The records are maintained in district offices and service centers which have jurisdiction over the area where the taxpayer is located. Information is maintained on taxpayers being considered for examination or those being examined for tax determination purposes. The files include workpapers which reflect financial transactions, bank statements, corporate minutes, third party contacts, involvement in alleged criminal activities, appraisals and valuations, tax determinations, data on foreign corporations and financial information as to foreign operations, the revenue agent report (which reflects examination results), internal use forms, etc. Included in Examination Division records are files maintained on taxpayers who may be abusing the tax laws through the use of tax shelters and flow-through entities or records which concern tax evasion schemes or areas of non-compliance grouped by industry, occupation, or financial transactions (e.g., return preparers, political contributions or corporate kickbacks).

Criminal Investigation Division Records

These records reflect investigations related to taxpayers who failed to file or fraudulently filed Federal tax returns or who may have violated the tax laws. The records include copies of income tax returns, special agent reports, revenue agent reports, reports from police and other investigative agencies, memorandums of interviews of witnesses, question and answer statements of witnesses, affidavits, collateral requests and replies (cooperative investigation efforts of other IRS jurisdictional district offices), informant items, newspaper and magazine articles and other published data, financial information from public records and other similar and related documents.

Perhaps the most informative of these records are narrative reports prepared by special agents. The most complete of these is called the special agent report which is a comprehensive record of the results of the investigation. Included in this report is a section on the history of the taxpayer which includes personal information such as name and aliases, age, marital status, number of dependents, education, military service, reputation and criminal record. It also includes financial information such as business addresses during pertinent years, sources of income, the taxpayer's connection with a business with emphasis on the taxpayer's responsibility and participation in the income producing and accounting phases of the business operation, a general familiarity with books of account, and knowledge of tax matters. Most importantly, it contains evidence to be used in criminal tax proceedings. These reports always contain exhibits which are used to document findings, conclusions and recommendations.

Collection Division Records

These records reflect investigations related to individuals or businesses who failed to pay any tax due with a requested tax return or who failed to file any tax return.

The records include descriptions of contacts with taxpayers, their representatives, their employers, and other third parties (creditors, banks, neighbors, partners, spouses, business associates, etc.), civil suit recommendations including a personal history of the taxpayer and names and addresses of witnesses, the taxpayers current and potential financial condition, past criminal activity etc. Investigation records are maintained concerning "Taxpayer Delinquent Accounts" (accounts of Federal tax assessments which have not been paid within a specified period of time), "Taxpayer Delinquency Investigations" (taxpayers believed to be delinquent in filing Federal tax returns), "Offers in Compromise" (taxpayers who have submitted an offer to compromise a Federal tax Liability), "One Hundred Percent Penalty Cases" (assessments made against responsible individuals for failing to pay to IRS employee withholding and social security contributions) and "Litigation Cases" (taxpayers on whom Federal tax assessments have been made but against whom litigation has been initiated or is being considered by the Government or who have instituted suits against the Government).

Employee Plans and Exempt Organizations Division

These records reflect investigative material related to the examination of the operations of tax-exempt organizations (as well as those organizations which have applied for but not yet been granted exemption) and employee benefit plans. The files may contain copies of returns filed by exempt organizations. Examples of such returns include Form 990, "Return of Organization Exempt from Income Tax", Form 990 PF, "Return of Private Foundation (under Section 501(c)(3), or Section 4947(a)(1) Trust Treated as a Private Foundation", Form 1041-A, "U.S. Information Return—Trust Accumulation of Charitable Amounts", Form 4720, "Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the Internal Revenue Code", Form 5578, "Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax", Form 5768, "Election/Revocation Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation", and Form 990-T, "Exempt Organization Business Income Tax Return". The files include the examination report, workpapers, notification letter issued as a result of examination, and other information similar to Examination Division records (as previously discussed).

Administrative files are maintained in key districts relative to determinations for the eligibility of the tax exempt status of organizations and deferred compensation plans. These records contain the application for exemption and supporting documents, file memoranda, conference report, and ruling or determination letters. Many of these records are publicly available pursuant to section 6104 of the Internal Revenue Code of 1954.

Key districts are those districts which have jurisdiction over employee plans and exempt organizations activities and records of several (associate) district offices. There are 10 key district offices. A list of key districts and the associate districts covered by each is as follows:

Employee Plans and Exempt Organizations Key Districts

| Key District | Associate Districts |
|--------------|--|
| Brooklyn | Augusta, Portsmouth, Burlington, Boston, Providence, Hartford, Manhattan, Albany and Buffalo |
| Baltimore | Newark, Philadelphia, Wilmington, Pittsburgh, Baltimore (which includes D.C.), Richmond and Assistant Commissioner (International) (which includes U.S. Possessions and Foreign Addresses) |
| Atlanta | Greensboro, Columbia, Nashville, Jacksonville, Ft. Lauderdale, Birmingham, Jackson, Little Rock and New Orleans |
| Cincinnati | Cleveland, Indianapolis, Detroit, Parkersburg and Louisville |
| Chicago | Springfield, Milwaukee, St. Paul, Des Moines, St. Louis, Fargo, Aberdeen, Omaha and Helena |
| Dallas | Wichita, Oklahoma City, Austin, Cheyenne, Denver, Albuquerque, Houston, Phoenix and Salt Lake City |
| Los Angeles | Seattle, Portland, Anchorage, Boise, Sacramento, San Jose, San Francisco, Las Vegas, Laguna Niguel and Honolulu |

Inspection Records

Inspection was established in the Internal Revenue Service to provide an independent appraisal of all Service activities and to assist management in maintaining the highest standards of honesty and integrity among Service employees. The authority and responsibility for Inspection programs are assigned to the Assistant Commissioner (Inspection) who reports directly to the Commissioner of Internal Revenue and to the Inspector General, Department of Treasury. Inspection consists of a National Office and seven regional Inspection offices. At both the national and regional levels, Inspection is divided functionally into two divisions, i.e. Internal Audit and Internal Security.

Internal Audit Division is a professional auditing staff which provides a constructive and protective service to all levels of management through the independent review and appraisal of Service operations.

Internal Security Division is an investigative service which is responsible for planning, developing, conducting, and controlling activities designed to ensure that the highest standards of honesty, integrity, loyalty, security and conduct are maintained among Service employess.

In order to accomplish its mission of protecting the integrity of the Service, Internal Security has been delegated numerous responsibilities and functions. These include:

Programs to investigate and detect criminal and serious administrative misconduct by Service employees; actions of non employees to corrupt or interfere with Service operations through bribery, threats or assaults, or unauthorized disclosure or misuse of tax information; and misconduct by tax practitioners.

Background investigations of applicants for employment with the Service; applicants for enrollment to practice before the Service; and investigations of accidents involving Service personnel and property.

Probes and tests of high risk integrity areas to detect corruption involving Service personnel and activities.

Extremely confidential investigations of complaints concerning high level officials of the Service, and special studies and investigations as requested by the Commissioner, the Inspector General and other components of the Department of the Treasury.

Categories of individuals covered by Inspection Privacy Act systems of records include the following:

Current and former Service employees and such employees of certain other Treasury Bureaus who were subjects of criminal investigations such as bribery, embezzlement, conflicts of interest, and unauthorized disclosure or use of tax information.

Current and former employees of the Service and of certain other Treasury Bureaus who were subjects of serious administrative misconduct investigations.

Current and former employees and applicants of IRS and certain other Treasury Bureaus who were subject of character and other background type investigations.

Persons who were subjects of investigations for attempting to interfere with the administration of the Internal Revenue Service through threats, assaults or forcible interference with Internal Revenue employees.

Persons who were subjects of investigations for attempting to bribe or otherwise improperly influence Internal Revenue employees.

Persons who were subjects of background type investigations concerning their application to represent taxpayers before the IRS.

State and local government employees or tax return preparers who were the subjects of investigations for the alleged unauthorized disclosure of confidential Federal tax information.

Attorneys, C.P.A.s, and other persons enrolled to practice before the IRS who were the subjects of investigations of complaints of unethical or other improper conduct.

Current and former employees of IRS and certain other Treasury Bureaus who were involved in accidents on Department of Treasury property or other persons involved in accidents with Department of Treasury employees.

Certain third party persons, complainants, or other witnesses.

Categories of records in Inspection systems of records consist of Inspection reports of investigation, including exhibits, attachments, affidavits, statements, documentary evidence, results of legal action, administrative adjudications and miscellaneous records concerning information related to Inspection's mission which is not specific or significant enough to initiate an investigation when received.

Systems of records containing investigative material are located in the Records Management and Central Services Section of Inspection, National Office.

Agencies which have a need to obtain information or review Inspection files must submit a letter of accreditation to the Director, Internal Security Division. Inspection files or information will not be released unless current accreditation letters are on file from the requesting agency. The disclosure officer of the Inspection Service in the National Office should be contacted for advice relative to letters of accreditation. Any tax information reflected in the Inspection files generally must be requested pursuant to IRC §6103(i)(1) and (2), which are discussed later in this booklet.

Associate Chief Counsel (Technical)

The following records are maintained by the Associate Chief Counsel (Technical) in the National Office. These may include copies of investigatory records and other information which would have originated in field offices and records which would reflect taxpayer contacts with the National Office which would not be reflected in district files.

Correspondence Control and Records

The correspondence records contain the records of communications between the Service and taxpayers or their representatives. The records include letters, memos, forms, and miscellaneous documents relating to a taxpayer's request for a ruling or information letter. Also maintained are requests for technical advice from a district office regarding the handling of specific issues on a taxpayer's return. These files contain the taxpayer's position, the district's position, and may include tax returns and revenue agents reports on the audit of a tax return. The files contain a variety of supporting documents for the taxpayer and the Service, third party communications, and internal forms used for the disposition of the case. Form M-5945, Reports of Significant Matters, is completed to highlight significant tax problems or developments and is associated with the taxpayer's file and maintained as a permanent part of the file. Access to this file is made by taxpayer name.

Artist File

The Artist File contains appraisal documents and the Commissioner's Art Panel decisions on the value of art works of individual artists. Requests for documents in this file are rare since the valuation of art work does not involve a large number of taxpayers. The records are maintained in alphabetical order by artist name.

Expert Witness and Fee Appraiser Files

The Expert Witness and Fee Appraiser File contains the names of potential expert witnesses for litigation and fee appraisers for art valuation. The records contain biographical sketches of individuals. Information may be retrieved by individual names or by an index of the individual's specialty. The records are primarily used by Service personnel to obtain information from witnesses and appraisers relating to their current cases.

Types of Tax Forms Included in Investigative Files

The following tax forms are filed with the IRS by taxpayers and are some of the more commonly found forms in the investigative records of each of the divisions:

Form 1040 Series, U.S. Individual Income Tax Returns

Form 706, 706NA, U.S. Estate Tax Returns

Form 720, Quarterly Federal Excise Tax Return

Form 730 & Form 11C, Tax on Wagering

Form 940, 940PR, Employer Annual Federal Unemployment Tax Returns

Forms 941, 941PR, 941SS and 941E, Employers Quarterly Federal Tax Returns

Forms 942, Employers Quarterly Federal Tax Return for Household Employees

Form 943, 943PR, Employers Annual Tax Return for Agricultural Employees

Form CT-1, Employers Annual Railroad Retirement Tax Return

Form 1065, U.S. Partnership Return of Income

Form 1120 Series, U.S. Corporation Income Tax Returns

Form 1120S, U.S. Small Business Corporation Income Tax Return

Form 2290, Federal Use Tax Return on Highway Motor Vehicles

Form 4638, Federal Use Tax Civil Aircraft (Business-EIN)

Form 5227, Return on Non-Exempt Charitable or Split Interest Trust

Form 5330, Return of Initial Excise Taxes Related to Pension and Profit Sharing Plans

Form 990-C, Exempt Cooperative Association Income Tax Return

Form 990-T, Exempt Organization Business Income Tax Return

Form 1041, U.S. Fiduciary Tax Return

Form 4720, Return of Initial Excise Taxes on Private Foundations, Foundation Managers and Disqualified Persons

Form 5329, Return for Individual Retirement Savings Arrangement

Form 5300 Series—Applications for Determination (less than 26 participants)

Form 990, Return of Organization Exempt from Income Tax

Form 990-PF, Return of Private Foundation

Form 1041A, U.S. Information-Return-Trust Accumulation of Charitable, etc., Amounts

Form 5500, Annual Return/Report of Employee Benefit Plans

Conditions Governing Access to Investigative Material in Tax Records

Sections 6103(i)(1) and (2) of the Internal Revenue Code set forth the conditions which govern access to tax information by officers and employees of Federal agencies for use in proceedings pertaining to the enforcement of a Federal criminal statute not relating to tax administration. IRC §6103(i)(5) governs the disclosure of a return or return information for the purpose of locating a fugitive from justice. The methods which must be used to obtain information vary according to the type of material being sought and the proposed use of the material.

The types of material in Service tax files are defined as either "returns" or "return information". "Return information" is divided into *taxpayer return information* and *return information other than taxpayer return information*. The definitions for these types of material are as follows:

"Return"—any tax or information return, declaration of estimated tax, or claim for refund required by, provided for, or permitted under, the provisions of the Internal Revenue Code (26 U.S.C.) which is filed with Service by, on behalf of, or with respect to, any person, and any amendment or supplement, including supporting schedules, attachments, or lists which are supplemental to, or part of the return.

"Return Information"—all tax information relating to a taxpayer which is contained within the files of the Internal Revenue Service. Return information is divided into two distinct classifications:

1. *Taxpayer return information*—that information filed with, or furnished to, the Internal Revenue Service by or on behalf of a taxpayer. An example of taxpayer return information is that portion of an interview between an IRS agent and the representative of a named taxpayer functioning in that capacity, discussing the taxpayer.

2. *Return information other than taxpayer return information*—that return information not provided to the Internal Revenue Service by or on behalf of a taxpayer, i.e., information obtained from third parties who are not representatives of the taxpayer. Examples of return information other than taxpayer return information are:

- a. The books and records of a named taxpayer furnished to the Service by a third party who was not acting on behalf of the taxpayer.

- b. That portion of an interview between an IRS agent and a third party discussing a named taxpayer.

- c. The fact that a named taxpayer filed or failed to file a return.

Disclosure of returns and return information (including taxpayer return information) under the authority of IRC §6103(i)(1) and §6103(i)(2) is subject to a determination by the Service that the disclosure would not identify a confidential informant or seriously impair a civil or criminal tax investigation.

Requests Pursuant to IRC §6103(i)(1)

Returns and taxpayer return information may be secured by an *ex parte* order issued by a Federal district court, judge or magistrate under IRC §6103(i)(1).

IRC §6103(i)(1) provides that the Attorney General, Deputy Attorney General, the Associate Attorney General, any Assistant Attorney General, any U.S. Attorney, any special prosecutor (independent counsel) appointed under 28 U.S.C. 593 and any attorney in charge of an organized crime strike force may authorize an application for an *ex parte* order from a Federal district court judge or magistrate allowing officers and employees of a Federal agency access to returns and return information. This information shall be disclosed only for use in:

- (a) preparation for an administrative or judicial proceeding relating to the enforcement of a specifically designated Federal criminal statute (not involving tax administration);
- (b) an investigation which may result in such a proceeding; or
- (c) any Federal grand jury proceeding pertaining to enforcement of a criminal statute to which the U.S. or a Federal agency is or may be a party.

Prior to the submission of an application for the order, the responsible official should notify the appropriate IRS district director that such action is planned. This notice should include all relevant details so that the district can begin assembling the requested information, and determine whether disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation. Applications may be submitted to either Federal magistrates or Federal district court judges and must demonstrate that there is reasonable cause to believe that a specific Federal crime has been committed, there is reasonable cause to believe that the return or return information sought is relevant to the offense, that the information will be used exclusively in a Federal criminal investigation or proceeding concerning such act, and that the information cannot reasonably be obtained from another source.

A sample *Application for Ex Parte Order to Disclose Returns and Return Information* and a sample *Order for Disclosure of Returns and Return Information* are presented in the Department of Justice's *United States Attorney's Manual* and are included herein as Appendices C and D. Guidance in applying for an *ex parte* court order can be obtained from the Department of Justice's Criminal Division, Office of Enforcement Operation, at (202) or FTS 786-4987.

Requests Pursuant to IRC §6103(i)(2)

IRC §6103(i)(2) provides for the head of a Federal agency, or the Inspector General thereof, or, in the case of the Department of Justice, the Attorney General, Deputy Attorney General, the Associate Attorney General, any Assistant Attorney General, the Director of the Federal Bureau of Investigation, the Administrator of the Drug Enforcement Administration, any U.S. Attorney, any special prosecutor (independent counsel) appointed under 28 U.S.C. 593 or any attorney in charge of an organized crime strike force, to request in writing the disclosure of return information (other than taxpayer return information) to officers and employees of such agency that are personally and directly engaged in and solely for their use in preparation for any administrative or judicial proceeding, or investigation which may result in such a proceeding, that pertains to the enforcement of a specifically designated Federal criminal statute (not involving tax administration), or any Federal grand jury proceeding pertaining to the enforcement of a criminal statute to which the U.S. or such Federal agency is or may be a party.

IRC §6103(i)(2) should be utilized only when the requester's sole interest is in obtaining return information, other than taxpayer return information.

Written requests for this kind of information should be made by the head or Inspector General of any Federal agency, the Director of the Federal Bureau of Investigation, the Administrator of the Drug Enforcement Administration, or any of the officials permitted to authorize an application under §6103(i)(1). Requests under IRC §6103(i)(2) should be addressed to the appropriate IRS district director.

The request must set forth the taxpayer's name and address, the taxable period(s) for which information is sought, the statutory authority under which the enforcement proceeding is being conducted and the specific reason(s) why the information sought is relevant to the enforcement proceeding. If the taxpayer's tax identification number (i.e., Social Security or Employer Identification Number, as appropriate) is available, such number also should be furnished.

The permitted uses of such information are identical to those for information obtained under IRC §6103(i)(1), and the request must explain the intended use. The requester also is expected to provide advance notice of intent to make a request under IRC §6103(i)(2).

It is not necessary to make a separate request under IRC §6103(i)(2) if an application under IRC §6103(i)(1) also is contemplated since an ex parte order also can encompass return information other than taxpayer return information.

A sample letter to be used when requesting IRC §6103(i)(2) information is presented in the Department of Justice's *United States Attorney Manual* and is included herein as Appendix E.

Requests Pursuant to IRC §6103(i)(5)

A. Any official who may authorize an application to a Federal District court judge or magistrate under IRC §6103(i)(1) also may authorize an application under IRC §6103(i)(5) for disclosure of returns and return information exclusively for use in locating a Federal fugitive. Applications must establish that:

1. A Federal arrest warrant relating to the commission of a Federal felony has been issued for the taxpayer who is now a fugitive;
2. The return or return information is being sought solely for use in locating the taxpayer; and
3. There is "reasonable cause" to believe that the return or return information will further efforts to locate the taxpayer.

A sample Application and Ex Parte Order for Disclosure of Returns and Return information as presented in the Department of Justice's United States Attorney's Manual are included herein as Appendices F and G.

Disclosure of Indications of Non-tax Federal Criminal Violations Pursuant to IRC §6103(i)(3)(A)

On its own initiative the Internal Revenue Service is permitted to disclose return information (other than taxpayer return information), which may constitute evidence of a violation of a Federal criminal statute to the extent necessary to apprise the head of the appropriate Federal agency charged with the enforcement responsibility over such statute.

The information is disclosed under the authority of IRC §6103(i)(3)(A). An agency receiving such information may disclose it to personnel within the agency *only* as necessary to enforce the laws at issue. Employees having access to the information should be aware of the penalty provisions of IRC §7213 and §7431 pertaining to the unauthorized disclosure of returns and return information, and of the safeguard requirements of IRC §6103(p)(4) as discussed later in this booklet (see Appendices H, I, and J for copies of these three provisions).

The Service is always interested in ways to assist other law enforcement agencies via IRC §6103(i)(3)(A). If a Federal Agency wishes to notify the Service of specific Federal nontax criminal violations to look for during Service investigations, this information should be shared with the Service's Office of Disclosure, Disclosure Operations Section, at (202) or FTS 566-3908. We will circulate the information to appropriate IRS employees to assist them in identifying areas of possible nontax criminal activities.

Penalties

Criminal Penalties Under IRC §7213—(Appendix H)

IRC §7213 provides criminal penalties of up to a \$5,000 fine, imprisonment of up to five years, or both for the unauthorized willful disclosure of a return or return information. An unauthorized disclosure is made willfully when it is done voluntarily and intentionally with full knowledge that it is wrong.

Civil Liability Under IRC §7431—(Appendix I)

In addition to the criminal penalties imposed by IRC §7213, civil penalties are provided in IRC §7431 when a taxpayer is damaged as a result of an unlawful disclosure of the taxpayer's return or return information.

Safeguards Under IRC §6103(p)(4)—(Appendix J)

Information provided under IRC §6103(i) must be safeguarded under the conditions of IRC §6103(p)(4). Copies of IRS Publication 1075, Tax Information Security Guidelines, are available from the Office of Disclosure, EX:D:D, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Advice

The Office of Disclosure may be contacted concerning any questions regarding the disclosure of returns and return information. Also, each IRS district office has a "disclosure officer" who may be contacted for advice concerning the availability of such information. Addresses and telephone numbers of district disclosure officers are provided in Appendix K.

APPENDICES

Appendix C

UNITED STATES ATTORNEYS' MANUAL
TITLE 9—CRIMINAL DIVISION

IN THE UNITED STATES DISTRICT COURT
FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA,)
)
 v.)
)
 _____)

APPLICATION FOR EX PARTE ORDER
TO DISCLOSE RETURNS AND RETURN INFORMATION

Comes now the United States Attorney for the _____ District of _____, (Attorney-in-Charge of the _____ Strike Force), pursuant to 26 U.S.C. §6103(i)(1), and makes application to the Court for an ex parte order directing the Internal Revenue Service (IRS) to disclose to applicant (and others hereinafter named) returns and return information of

Name:

Address:

Social Security Number or Employer Identification Number:

which returns and return information are described as those returns and return information for the taxable period(s): *(State year(s) for which disclosure is sought.)*

In support of its application applicant alleges and states the following:

(1) There is reasonable cause to believe based upon information believed to be reliable, that a violation of _____ U.S.C. _____ has been committed. (State facts sufficient to allow the court to so find, and, where necessary, the basis for a belief that the information related is reliable.)

(2) There is reasonable cause to believe that the above-described returns and return information are or may be relevant to a matter relating to the commission of such act. *(State the connection between the material requested to be disclosed and the matter in issue related to the commission of the crime and facts sufficient for the court to find that such connection exists.)*

(3) The returns and return information are sought exclusively for use in a federal criminal investigation or proceeding concerning such act.

(4) The information sought to be disclosed cannot reasonably be obtained, under the circumstances, from another source.

Applicant further alleges and states that in addition to *(himself/herself)*

Name:

Title:

(It is only necessary to include the names of the attorneys involved in the investigation and/or prosecution.)

are personally and directly engaged in investigating the above-mentioned violations of _____ U.S.C. _____ and preparing the matter for trial. The information sought herein is solely for our use for that purpose. No disclosure will be made to any other person except in accordance with the provisions of 26 U.S.C. §6103 and 26 C.F.R. §301.6103(i)-1.

This application is authorized by *(name and title of authorizing official)*.

Therefore, applicant prays that this Court enter an order, ex parte, on this application granting disclosure by the Internal Revenue Service of the returns and return information specified in this application.

Respectfully submitted,

Appendix D

UNITED STATES ATTORNEYS' MANUAL
TITLE 9—CRIMINAL DIVISION

IN THE UNITED STATES DISTRICT COURT
FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA,)
)
 v.)
)
 _____)

ORDER FOR DISCLOSURE
OF RETURNS AND RETURN INFORMATION

On this _____ day of _____, 19_____, comes for the attention of the Court the application of the United States Attorney for the _____ District of _____, (Attorney-in-Charge of the _____ Strike Force) for an *ex parte* order, pursuant to 26 U.S.C. §6103(i)(1), directing the Internal Revenue Service to disclose returns and return information of:

Name:

Address:

Social Security Number or Employer Identification Number:

for the taxable period(s). (*State year(s) for which disclosure is sought.*)

After examining the application the Court finds:

(1) There is reasonable cause to believe, based upon information believed to be reliable, that a violation of a federal criminal statute, namely _____ U.S.C. _____, has been committed.

(2) There is reasonable cause to believe that the returns and return information are or may be relevant to a matter related to the commission of such act.

(3) The returns and return information are sought exclusively for use in a federal criminal investigation or proceeding concerning such act.

(4) The information sought to be obtained cannot reasonably be obtained, under the circumstances, from another source.

The Court further finds that applicant and:

Name:

Title:

(It is only necessary to include the names and titles of attorneys involved in the investigation and/or prosecution.)

are employees of the United States Department of Justice and are primarily and directly engaged in, and the information sought is solely for their use in, investigating the above-mentioned violation of _____ U.S.C. _____, and preparing the matter for trial; and that the application is authorized by (*name of authorizing official*).

It is therefore ordered that the Internal Revenue Service:

(1) disclose such returns and return information of

Name:

Address:

Social Security Number of Employer Identification Number:

for the taxable period(s) (*state year(s)*), as have been filed and are on file with the Internal Revenue Service;

(2) certify where returns and return information described above have not been filed or are not on file with the Internal Revenue Service that no such returns and return information have been filed or are on file;

(3) disclose such returns and return information described above as come into the possession of the Internal Revenue Service subsequent to the date of this order, but for not longer than 90 days thereafter;

(4) disclose such returns and return information and make such certification only to applicant and:

Name:

Title:

(State names of many attorneys involved in the investigation and prosecution.)

and to no other person; and

(5) disclose no returns or return information not described above.

It is further ordered that applicant:

Name:

Title:

and any officer or employee of any federal agency who may be subsequently assigned in this matter shall use the returns and return information disclosed solely in investigating the above-mentioned violation of _____ U.S.C. _____, and such other violations of any federal criminal statutes, although presently unknown, as are discovered in the course of this investigation of _____ U.S.C. _____, and preparing the matter for trial, and that no disclosure be made to any other person except in accordance with the provisions of 26 U.S.C. §6103 and 26 C.F.R. §301.6103(i)-1.

Judge

Appendix E

Sample letter to be used when requesting 26 U.S.C. §6103(i)(2) information only:

Mr./Ms. _____
District Director
Internal Revenue Service
Street Address
City, State—Zip Code

Attention: Disclosure Officer

Re: Tax Disclosure Pursuant to
26 U.S.C. §6103(1)(2)
(*State name of Case*)
Our Ref: _____

Dear Mr./Ms. _____:

Pursuant to 26 U.S.C. §6103(i)(2), the Department of Justice requests the Internal Revenue Service to furnish return information, other than taxpayer return information, for the taxable period(s) (*state years for which disclosure is sought*) regarding (*state names, addresses, and Social Security numbers for individual taxpayers; names, addresses, and employer identification numbers for corporations*).

The subject(s) of this request is/are the subject(s) of an investigation/indictment regarding possible violations of _____ U.S.C. _____.

Involved in this investigation/prosecution (*state facts*).

Disclosure of the requested return information is or may be relevant to the investigation/indictment in establishing (*state reasons for relevancy*).

Access to the information will be limited to: (*state names, title, and addresses of attorneys working on the investigation or prosecution*), or such other officers and employees of a federal agency as shall be specifically assigned to participate in the investigation, preparation for trial, or trial, of this matter. No disclosure will be made to any other person except in accordance with the provisions of 26 U.S.C. §6103 and 26 C.F.R. §301.6103(i)-1.

At this time it is anticipated that the disclosed material will be used. (*State the intended use, i.e., whether the material is sought solely for investigative purposes at the time of the request or whether the requester currently anticipates using the information in a judicial proceeding and an estimated time table.*) Therefore, disclosure is required on or before (*date*).

At this time it is not anticipated that returns and taxpayer return information will be sought pursuant to 26 U.S.C. §6103(i)(1).

Sincerely,

Name

Title

Appendix F

Sample application to be used when requesting returns and return information to locate a fugitive from justice pursuant to 26 U.S.C. §6103(i)(5).

IN THE UNITED STATES DISTRICT COURT
FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA,)

v.)
_____)

APPLICATION FOR EX PARTE ORDER TO DISCLOSE RETURNS AND RETURN INFORMATION

Comes now the United States Attorney for the _____ District of _____, (Attorney-in-Charge of the _____ Strike Force), pursuant to 26 U.S.C. §6103(i)(5), and makes application to the Court for an *ex parte* order directing the Internal Revenue Service (IRS) to disclose to applicant (and others hereinafter named) returns and return information of:

Name:

Address:

Social Security Number or Employer Identification Number:

which returns and return information are described as those returns and return information for the taxable period(s): *(State year(s) for which disclosure is sought.)*

In support of its application applicant alleges and states the following:

(1) A federal arrest warrant relating to the commission of a federal felony offense(s) of *(list offense(s))* has been issued for the individual(s) names above who (is) (are) (a) fugitive(s) from justice.

(2) The return of such individual(s) or return information with respect of such individual(s) is sought exclusively for use in locating (him) (her) (them).

(3) There is reasonable cause to believe that such return or return information may be relevant in determining the location of such individual(s).

Applicant further alleges and states that in addition to (himself) (herself)

Name:

Title: (it is only necessary to include the names of the attorneys involved in the investigation and/or prosecution.)

are personally and directly engaged in locating the above-mentioned individual(s). No disclosure will be made to any other person except in accordance with the provisions of 26 U.S.C. §6103.

This application is authorized by *(Name and Title of authorizing official)*.

Therefore, applicant prays that this Court enter an order, *ex parte*, on this application, granting disclosure by the Internal Revenue Service of the returns and return information specified in this application.

Respectfully submitted,

Appendix G

UNITED STATES ATTORNEYS' MANUAL
TITLE 9—CRIMINAL DIVISION

IN THE UNITED STATES DISTRICT COURT
FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA,)
)
 v.)
)
 _____)

ORDER FOR DISCLOSURE OF
RETURNS AND RETURN INFORMATION

On this _____ day of _____, 19_____, comes for the attention of the Court the application of the United States Attorney for the _____ District of _____, (Attorney-in-Charge of the _____ Strike Force) for an *ex parte* order, pursuant to 26 U.S.C. §6103(i)(5), directing the Internal Revenue Service to disclose returns and return information of:

Name:

Address:

Social Security Number or Employer Identification Number:

for the taxable period(s): (*State year(s) for which disclosure is sought.*)

After examining the application the Court finds:

(1) A federal arrest warrant relating to the commission of the federal felony offense(s) of (*list offense(s)*) has been issued for the individual(s) named above who (is) (are) (a) fugitive(s) from justice.

(2) The return(s) of such individual(s) or return information with respect to such individual(s) is sought exclusively for use in locating (him) (her) (them).

(3) There is reasonable cause to believe that such return or return information may be relevant in determining the location of such individual(s).

The Court further finds that applicant and

Name:

Title: (it is only necessary to include the names and titles of attorneys involved in the investigation and/or prosecution.)

are employees of the United States Department of Justice and are primarily and directly engaged in and the information sought is solely for their use in, locating the above named individual(s) who (is) (are) (a) fugitive(s) from justice, and the application is authorized by (*name of authorizing official*). It is therefore ordered that the Internal Revenue Service

(1) Disclose such returns and return information of:

Name:

Address:

Social Security Number or Employer Identification Number:

for the taxable period _____, 19_____, as have been filed and are on file with the Internal Revenue Service;

(2) Certify where returns and return information described above have not been filed or are not on file with the Internal Revenue Service that no such returns and return information have been filed or are on file;

(3) Disclose such returns and return information described above as come into the possession of the Internal Revenue Service subsequent to the date of this order, but for not longer than 90 days thereafter;

(4) Disclose such returns and return information and make such certification only to applicant; and

Name:

Title:

(State names of any attorneys involved in the investigation or prosecution.)

(5) Disclose no returns or return information not described above.

It is further ordered that applicant and any officer or employee of any federal agency who may be subsequently assigned to this matter shall use the returns and return information disclosed exclusively for use in locating the above named fugitive(s) and that no disclosure be made to any other person except in accordance with the provisions of 26 U.S.C. §6103.

Judge

Appendix H

Code §7213

SEC. 7213. UNAUTHORIZED DISCLOSURE OF INFORMATION.

(a) Returns and Return Information.—

(1) **Federal employees and other persons.**—It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)). Any violation of this paragraph shall be a felony punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment, be dismissed from office or discharged from employment upon conviction of such offense.

(2) **State and other employees.**—It shall be unlawful for any person (not described in paragraph (1)) willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)) acquired by him or another person under subsection (d), (i)(3)(B)(i), (f)(6), (7), (8), (9), (10), or (11) or (m)(2) or (4) of section 6103. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(3) **Other persons.**—It shall be unlawful for any person to whom any return or return information (as defined in section 6103(b)) is disclosed in a manner unauthorized by this title thereafter willfully to print or publish in any manner not provided by law any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(4) **Solicitation.**—It shall be unlawful for any person willfully to offer any item of material value in exchange for any return or return information (as defined in section 6103(b)) and to receive as a result of such solicitation any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(5) **Shareholders.**—It shall be unlawful for any person to whom a return or return information (as defined in section 6103(b)) is disclosed pursuant to the provisions of section 6103(e)(1)(D)(iii) willfully to disclose such return or return information in any manner not provided by law. Any violation of this paragraph shall be a felony punishable by a fine in any amount not to exceed \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(b) **Disclosure of Operations of Manufacturer or Producer.**—Any officer or employee of the United States who divulges or makes known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with the costs of prosecution; and the offender shall be dismissed from office or discharged from employment.

(c) **Disclosures by Certain Delegates of Secretary.**—All provisions of law relating to the disclosure of information, and all provisions of law relating to penalties for unauthorized disclosure of information, which are applicable in respect of any function under this title when performed by an officer or employee of the Treasury Department are likewise applicable in respect of such function when performed by any person who is a "delegate" within the meaning of section 7701(a)(12)(B).

(d) Cross References.—

(1) **Penalties for disclosure of information by preparers of returns.**—For penalty for disclosure or use of information by preparers of returns, see section 7216.

(2) Penalties for disclosure of confidential information.—

For penalties for disclosure of confidential information by any officer or employee of the United States or any department or agency thereof, see 18 U.S.C. 1905.

Appendix I

Code § 7431

SEC. 7431. CIVIL DAMAGES FOR UNAUTHORIZED DISCLOSURE OF RETURNS AND RETURN INFORMATION.

(a) In General.—

(1) **Disclosure by employee of United States.**—If any officer or employee of the United States knowingly, or by reason of negligence, discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against the United States in a district court of the United States.

(2) **Disclosure by a person who is not an employee of United States.**—If any person who is not an officer or employee of the United States knowingly, or by reason of negligence, discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against such person in a district court of the United States.

(b) No Liability for Good Faith but Erroneous Interpretation.—No liability shall arise under this section with respect to any disclosure which results from a good faith, but erroneous, interpretation of section 6103.

(c) Damages.—In any action brought under subsection (a), upon a finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the sum of—

(1) the greater of—

(A) \$1,000 for each act of unauthorized disclosure of a return or return information with respect to which such defendant is found liable, or

(B) the sum of—

(i) the actual damages sustained by the plaintiff as a result of such unauthorized disclosure, plus

(ii) in the case of a willful disclosure or a disclosure which is the result of gross negligence, punitive damages, plus

(2) the costs of the action.

(d) Period for Bringing Action.—Notwithstanding any other provision of law, an action to enforce any liability created under this section may be brought, without regard to the amount in controversy, at any time within 2 years after the date of discovery by the plaintiff of the unauthorized disclosure.

(e) Return; Return Information.—For purposes of this section, the terms "return" and "return information" have the respective meanings given such terms in section 6103(b).

(f) Extension to Information Obtained Under Section 3406.—For purposes of this section—

(1) any information obtained under section 3406 (including information with respect to any payee certification failure under subsection (d) thereof) shall be treated as return information, and

(2) any use of such information other than for purposes of meeting any requirement under section 3406 or (subject to the safeguards set forth in section 6103) for purposes permitted under section 6103 shall be treated as a violation of section 6103.

For purposes of subsection (b), the reference to section 6103 shall be treated as including a reference to section 3406.

Appendix J

Code § 6103(p)(4)

(4) Safeguards.—Any Federal agency described in subsection (h)(2), (h)(6), (i)(1), (2), (3), or (5), (j)(1) or (2), (l)(1), (2), (3), (5), (10), (11), or (12) or (o)(1), the General Accounting Office, or any agency, body, or commission described in subsection (d), (i)(3)(B)(i), or (l)(6), (7), (8), or (9) shall, as a condition for receiving returns or return information—

(A) establish and maintain, to the satisfaction of the Secretary, a permanent system of standardized records with respect to any request, the reason for such request, and the date of such request made by or of it and any disclosure of return or return information made by or to it;

(B) establish and maintain, to the satisfaction of the Secretary, a secure area or place in which such returns or return information shall be stored;

(C) restrict, to the satisfaction of the Secretary, access to the returns or return information only to persons whose duties or responsibilities requires access and to whom disclosure may be made under the provisions of this title;

(D) provide such other safeguards which the Secretary determines (and which he prescribes in regulations) to be necessary or appropriate to protect the confidentiality of the returns or return information;

(E) furnish a report to the Secretary, at such time and containing such information as the Secretary may prescribe, which describes the procedures established and utilized by such agency, body, or commission or the General Accounting Office for ensuring the confidentiality of returns and return information required by this paragraph; and

(F) upon completion of use of such returns or return information—

(i) in the case of an agency, body, or commission described in subsection (d), (i)(3)(B)(i), or (l)(6),(7), (8), or (9) return to the Secretary such returns or return information (along with any copies made therefrom) or make such returns or return information undisclosable in any manner and furnish a written report to the Secretary describing such manner; and

(ii) in the case of an agency described in subsections (h)(2), (h)(6), (i)(1), (2), (3), or (5), (j)(1) or (2), (l)(1), (2), (3), (5), (10), (11), or (12) or (o)(1), or the General Accounting Office, either—

(I) return to the Secretary such returns or return information (along with any copies made therefrom),

(II) otherwise made such returns or return information undisclosable, or

(III) to the extent not so returned or made undisclosable, ensure that the conditions of subparagraphs (A), (B), (C), (D), and (E) of this paragraph continue to be met with respect to such returns or return information,

except that the conditions of subparagraphs (A), (B), (C), (D), and (E) shall cease to apply with respect to any return or return information if, and to the extent that, such return or return information is disclosed in the course of any judicial or administrative proceeding and made a part of the public record thereof. If the Secretary determines that any such agency, body, or commission or the General Accounting Office has failed to, or does not, meet the requirements of this paragraph, he may, after any proceedings for review established under paragraph (7), take such actions as are necessary to ensure such requirements are met, including refusing to disclose returns or return information to such agency, body, or commission or the General Accounting Office until he determines that such requirements have been or will be met. In the case of any agency which received any mailing address under subsection (m)(2) or (4) and which discloses any such mailing address to any agent, this paragraph shall apply to such agency and each such agent (except that, in the case of an agent, any report to the Secretary or other action with respect to the Secretary shall be made or taken through such agency).

Appendix K

CENTRAL REGION

| Office | Address | FTS Phone # Commercial Phone # |
|------------------------------|--|--------------------------------------|
| DISCLOSURE OFFICERS | | |
| Region | P.O. Box 1699 Room 7028 Federal Office Building 550 Main Street Cincinnati, OH 45201 | 684-3702 513-684-3702 |
| Cincinnati | P.O. Box 1818 Cincinnati, OH 45201 | 684-3852 513-684-3852 |
| Cleveland | P.O. Box 99182 Room 567 Cleveland, OH 44199 | 942-7163 216-522-7163 |
| Detroit | P.O. Box 330500 Stop 11 Detroit, MI 48232-0500 | 226-3394 313-226-3394 |
| Indianapolis | P.O. Box 44242 Stop 27 Indianapolis, IN 46244 | 331-2742 317-269-2742 |
| Louisville | P.O. Box 1735 Stop 120 Louisville, KY 40201 | 352-6008 502-582-6008 |
| Parkersburg | P.O. Box 1138 Parkersburg, WV 26102 | 923-6723 923-6455 304-420-6728 |
| Cincinnati Service Center | P.O. Box 257 Stop 68 Covington, Ky 41019 | 778-5662 606-292-5662 |

MID-ATLANTIC REGION

| Office | Address | FTS Phone # Commercial Phone # |
|--------------------------------|---|--------------------------------------|
| DISCLOSURE OFFICERS | | |
| Region | 841 Chestnut Street 10th Floor Philadelphia, PA 19107 | 597-8150 215-597-8150 |
| Philadelphia | P.O. Box 12010 Philadelphia, PA 19105 | 597-7146 215-597-7146 |
| Baltimore | P.O. Box 1018 Baltimore, MD 21203 | 922-3168 301-962-3168 |
| Newark | P.O. Box 270 Room 1304 Newark, NJ 07101 | 341-2494 341-6573 201-645-2494 |
| Pittsburgh | P.O. Box 2488 Pittsburgh, PA 15230 | 722-5655 412-644-5655 |
| Richmond | P.O. Box 10107 Richmond, VA 23240 | 925-2172 804-771-2172 |
| Wilmington | P.O. Box 2415 Wilmington, DE 19899 | 487-6053 302-573-6053 |
| Philadelphia Service Center | P.O. Box 245 Drop Point 590A Bensalem, PA 19020 | 481-2536 215-969-2536 |

MIDWEST REGION

| Office | Address | FTS Phone # Commercial Phone # |
|-------------------------------|--|-----------------------------------|
| DISCLOSURE OFFICERS | | |
| Region | One N. Wacker Drive Stop 3 Chicago, IL 60606 | 886-7006 312-886-7006 |
| Aberdeen | P.O. Box 370 Aberdeen, SD 57402 | 782-7215 605-225-0250 x-215 |
| Chicago | 230 S. Dearborn Street Room 2316, DPN 23-7 Chicago, IL 60604 | 886-4804 312-886-4804 |
| Des Moines | P.O. Box 1337 Stop 16-1 Des Moines, IA 50305 | 862-4005 515-284-4005 |
| Fargo | P.O. Box 8 Fargo, ND 58107 | 783-5141 701-237-5771 x-141 |
| Helena | Federal Building 301 S. Park Avenue 2nd Floor Helena, MT 59626-0016 | 585-5244 406-449-5244 |
| Milwaukee | P.O. Box 495 Room 1244 Milwaukee, WI 53201 | 362-3427 414-291-3427 |
| Omaha | 106 S. 15th Street Stop 9 Omaha, NE 68102 | 864-3503 402-221-3503 |
| St. Louis | P.O. Box 1458 H.W. Wheeler Station Station 452-DO St. Louis, MO 63188 | 279-4096 314-425-4096 |
| St. Paul | 316 N. Robert Street Stop 2 St. Paul, MN 55101 | 777-3720 612-725-3720 |
| Springfield | P.O. Box 19206 Springfield, IL 62794-9206 | 955-4393 217-492-4393 |
| Kansas City Service Center | P.O. Box 24551 Stop 7 Kansas City, MO 64131 | 926-6558 816-926-6558 |

NORTH-ATLANTIC REGION

| Office | Address | FTS Phone # Commercial Phone # |
|------------------------------|---|-----------------------------------|
| DISCLOSURE OFFICERS | | |
| Region | 90 Church Street Station New York, NY 10007 | 264-7825 212-264-7825 |
| Albany | Leo O'Brien Federal Office Building Clinton Ave. & N. Pearl St. Albany, NY 12207 | 562-4297 518-472-4297 |
| Augusta | P.O. Box 787 Augusta, ME 04330 | 833-6530 207-622-6530 |
| Boston | P.O. Box 9097 JFK Post Office Boston, MA 02203 | 835-1745 617-565-8366 |
| Brooklyn | 35 Tillary Street Brooklyn, NY 11201 | 649-6535 718-780-6535 |
| Buffalo | P.O. Box 1040 Niagara Square Station Buffalo, NY 14201 | 437-5371 716-846-5371 |
| Burlington | 11 Elmwood Avenue Burlington, VT 05401 | 832-6477 802-951-6477 |
| Hartford | 135 High Street Hartford, CT 06103 | 244-4062 203-240-2669 |
| Manhattan | 120 Church Street New York, NY 10007 | 264-5698 212-264-5698 |
| Portsmouth | 80 Daniel Street Portsmouth, NH 03801 | 834-5546 603-436-5546 |
| Providence | 380 Westminster Mall Providence, RI 02903 | 838-4888 401-528-4888 |
| Andover Service Center | 310 Lowell Street Andover, MA 01812 | 840-5618 617-474-5618 |
| Brookhaven Service Center | P.O. Box 400 Stop 241 Holtsville, NY 11742 | 663-6766 516-654-6766 |

SOUTHEAST REGION

| Office | Address | FTS Phone # Commercial Phone # |
|----------------------------|---|--------------------------------------|
| DISCLOSURE OFFICERS | | |
| Region/ Atlanta | P.O. Box 1037 Room 410 Atlanta, GA 30370 | 242-6033 404-331-6033 |
| Birmingham | 500 22nd Street, South Stop 312 Birmingham, AL 35233 | 229-0230 205-731-0230 |
| Columbia | Federal Office Building 1835 Assembly Street Room 408 Columbia, SC 29201 | 677-5109 803-765-5694 |
| Ft. Lauderdale | 1 University Drive Stop 4030 Plantation, FL 33324 | 820-7931 305-472-4946 |
| Greensboro | Federal Office Building 320 Federal Place Room 214A Greensboro, NC 27401 | 699-5737 699-5312 919-333-5737 |
| Jackson | 100 W. Capitol Street Suite 504 Stop 31 Jackson, MS 39269 | 490-4800 601-965-4800 |
| Jacksonville | P.O. Box 35045 Stop 4030 Jacksonville, FL 32202 | 946-2541 904-791-2541 |
| Little Rock | P.O. Box 3778 Stop 3 Little Rock, AR 72203 | 740-5838 501-378-6226 |
| Nashville | P.O. Box 1107 Room 481 Nashville, TN 37202 | 852-5004 615-736-5754 |
| New Orleans | 500 Camp Street Stop 40 New Orleans, LA 70130 | 682-4570 504-589-4570 |
| Atlanta Service Center | IRS Service Center P.O. Box 47-421 Stop 93 Doraville, GA 30362 | 231-2708 404-455-2701 |
| Memphis Service Center | P.O. Box 30309 Airport Mail Facility Stop 30 Memphis, TN 38130 | 228-5190 901-365-5190 |

SOUTHWEST REGION

| Office | Address | FTS Phone # Commercial Phone # |
|-----------------------------|--|--------------------------------------|
| DISCLOSURE OFFICERS | | |
| Region | 7839 Churchill Way LB-70 Mail Stop 7000 SWRO Dallas, TX 75251 | 729-4857 214-767-4857 |
| Albuquerque | P.O. Box 1967 Mail Stop 7000 ALB Albuquerque, NM 87103 | 474-3839 505-766-3839 |
| Austin | P.O. Box 1448 Mail Stop 7000 AUS Austin, TX 78767 | 772-5865 512-499-5211 |
| Cheyenne | 308 West 21st Street Mail Stop 7000 CHE Cheyenne, WY 82001 | 328-2325 307-778-2325 |
| Dallas | 1100 Commerce Street Mail Stop 7000 DAL Dallas, TX 75242 | 729-1427 729-1430 214-767-1427 |
| Denver | 600 17th Street Mail Stop 7000 DEN Denver, CO 80265 | 564-3123 303-844-3123 |
| Houston | 3223 Briarpark Mail Stop 7000 H-BP Houston, TX 77042 | 526-8216 713-953-8216 |
| Oklahoma City | P.O. Box 66 Mail Stop 7000 OKC Oklahoma City, OK 73101 | 736-5314 405-231-5314 |
| Phoenix | 2120 N. Central Avenue Mail Stop 7000 PX Phoenix, AZ 85004 | 261-6104 602-261-6104 |
| Salt Lake City | 465 S. 400 East Street Mail Stop 7000 SLC Salt Lake City, UT 84111 | 588-6681 801-524-6681 |
| Wichita | 412 S. Main Mail Stop 7000 WIC Wichita, KS 67202 | 757-6504 316-291-6504 |
| Austin Compliance Center | P.O. Box 1231 Mail Stop 7000 AUCC Austin, TX 78741 | 728-0330 512-326-0330 |
| Ogden Service Center | P.O. Box 9941 Mail Stop 7000 OSC Ogden, UT 84409 | 586-6514 801-625-6514 |

WESTERN REGION

| Office | Address | FTS Phone # Commercial Phone # |
|----------------------------|---|-----------------------------------|
| DISCLOSURE OFFICERS | | |
| Region/ San Francisco | 450 Golden Gate Avenue Stop SF-2-7-31 San Francisco, CA 94102 | 556-7467 415-556-7467 |
| Anchorage | P.O. Box 101500 Anchorage, AK 99510 | 8-907-261-4308 907-261-4308 |
| Boise | 550 W. Fort Street Box 041 Boise, ID 83724 | 554-1351 208-384-1351 |
| Honolulu | P.O. Box 50089 Honolulu, HI 96850 | 551-3300 808-541-3300 |
| Laguna Niguel | P.O. Box C-8 Laguna Niguel, CA 92677 | 796-4438 714-643-4438 |
| Las Vegas | P.O. Box 16045 Las Vegas, NV 89101 | 598-6112 702-388-6112 |
| Los Angeles | 300 N. Los Angeles St. Room 5202 Los Angeles, CA 90012 | 798-5504 213-894-5504 |
| Portland | P.O. Box 3341 Portland, OR 97208 | 423-6356 503-221-6356 |
| Sacramento | P.O. Box 2900 Stop SA 5201 Sacramento, CA 95812 | 460-4074 916-978-4074 |
| San Jose | 55 S. Market Street 7th Floor San Jose, CA 95113 | 466-7166 408-291-7166 |
| Seattle | 915 2nd Avenue Stop 625 Seattle, WA 98174 | 399-5090 206-442-5090 |
| Fresno Service Center | P.O. Box 24014 Stop 891 Fresno, CA 93779 | 461-6188 209-454-6188 |

National Office Contacts—1111 Constitution Avenue, N.W.
Washington, DC 20224

Office of Disclosure

| | |
|-------------------|----------------|
| Earl Klema | (202) 566-3908 |
| Michael Sincavage | (202) 535-9756 |
| Gloria Gross | (202) 566-8385 |

Internal Security Division

| | |
|-----------|----------------|
| Rick Byrd | (202) 566-3967 |
|-----------|----------------|

Assistant Commissioner (International)

| | |
|-------------|----------------|
| Paul Austin | (202) 287-4738 |
|-------------|----------------|



