

**DISCLOSURE REPORT FOR PUBLIC INSPECTION
PURSUANT TO INTERNAL REVENUE
CODE SECTION 6103(p)(3)(C)
FOR CALENDAR YEAR 2007**

Prepared by the
INTERNAL REVENUE SERVICE

Published by the
Staff of the
JOINT COMMITTEE ON TAXATION



June 3, 2008
JCX-47-08

INTRODUCTION

Section 6103(p)(3)(C) of the Internal Revenue Code provides that the Secretary of the Treasury shall, within 90 days after the close of each calendar year, furnish to the Joint Committee on Taxation for disclosure to the public a report which provides with respect to each Federal agency and certain other entities the number of: (1) requests for disclosure of returns and return information (as such terms are defined in section 6103(b)); (2) instances in which returns and return information were disclosed pursuant to such requests or otherwise; and (3) taxpayers whose returns, or return information with respect to whom, were disclosed pursuant to such requests.¹ In addition, the report must describe the general purposes for which such requests were made.

Pursuant to section 6103(p)(3)(C), the Internal Revenue Service prepared a disclosure report for public inspection covering calendar year 2007. This document sets forth the report of the Internal Revenue Service.²

¹ Unless otherwise stated, all section references are to the Internal Revenue Code of 1986, as amended.

² This document may be cited as follows: Joint Committee on Taxation, *Disclosure Report for Public Inspection Pursuant to Internal Revenue Code Section 6103(p)(3)(C) for Calendar Year 2007* (JCX-47-08), June 3, 2008. This document also is available at www.jct.gov.

**Disclosure Report for Public Inspection
Pursuant to 26 USC Section 6103(p)(3)(C)**

Internal Revenue Service

Calendar Year 2007

**Calendar Year 2007 Volume of Disclosures of Tax Returns and/or Return Information
Required to be Accounted for Pursuant to 26 U.S.C. sec. 6103(p)(3)(A)**

Disclosure To/For	IRC Section 6103 Subsection	Bulk Master File Data	Other Disclosures^(*)	Total Number of Disclosures
Tax Checks	(c)		8,484	8,484
States	(d)	3,037,658,376	18,545,748	3,056,204,124
Congressional Committees and/or their agents (including GAO)	(f)	232,647,366		232,647,366
US Attorneys	(i)(1)		41,416	41,416
DEA			12	12
FBI			85	85
Other			423	423
US Attorneys	(i)(2)		1,200	1,200
FBI	(i)(3)(A)		72	72
FBI	(i)(3)(B)		6	6
Other	(i)(3)(C)		1	1
Other	(i)(7)(A)		26	26
Other	(i)(7)(B)			0
US Attorneys	(i)(7)(C)		22	22
Government Accountability Office	(i)(8)		2,336	2,336
Bureau of Census	(j)(l)(A)	1,168,111,972		1,168,111,972
Bureau of Economic Analysis	(j)(l)(B)	220,111		220,111
Department of Agriculture	(j)(5)	2,298,704		2,298,704
Congressional Budget Office	(j)(6)			0
Foreign Countries Tax Treaty Authority	(k)(4)		1,429,499	1,429,499
Department of Labor Pension Benefit Guaranty Corporation	(l)(2)		499	499
Federal Agencies	(l)(3)		306	306
Department of Treasury Employees	(l)(4)(A)		415	415
Child Support Enforcement Agencies	(l)(6)	12,788,428		12,788,428
Medicare Premium Subsidy Adjustment	(l)(20)	35,709,109		35,709,109
TOTALS:		4,489,434,066	20,030,550	4,509,464,616

(*) Other Disclosures - disclosures made by furnishing transcripts of records, permitting inspection of records, furnishing photocopies of records, oral disclosures, and disclosures by means of correspondence without furnishing a copy of the record. Also, includes disclosures from locally automated files.

Explanation of Internal Revenue Code Section 6103
(General Purpose for Disclosure)

<u>IRC Section 6103 Subsection</u>	<u>Purpose of Disclosure</u>
(c)	Disclosure of returns and return information to the designee of the taxpayer.
(d)	Disclosure to State tax officials having responsibility for administering State tax law.
(f)	Disclosure to Committees of Congress or their agents (including GAO).
(i)(1)	Disclosure of returns or return information to Federal officers or employees upon the grant of an ex parte order by a Federal district court judge or magistrate for use in Federal non-tax criminal investigations.
(i)(2)	Disclosure of return information other than taxpayer return information to Federal officers or employees for use in Federal non-tax criminal investigations, upon request by the head of the agency or Inspector General thereof (or designated officials of the Department of Justice).
(i)(3)(A)	Disclosure of return information to apprise Federal officials of potential violations of Federal criminal law.
(i)(3)(B)	Disclosure of return information in situations involving the imminent threat of death or physical injury to any individual. Disclosure is made to Federal or State law enforcement. Also, includes disclosure to Federal law enforcement in situations involving flight from Federal prosecution.
(i)(3)(C)	Disclosure of return information other than taxpayer return information in situations that may be related to a terrorist incident, threat or activity.
(i)(7)(A)	Disclosure of return information other than taxpayer return information to officers and employees of any Federal law enforcement agency personally and directly engaged in the response to or investigation of any terrorist incident, threat, or activity.

<u>IRC Section 6103 Subsection</u>	<u>Purpose of Disclosure</u>
(i)(7)(B)	Disclosure of return information other than taxpayer return information to Federal agencies engaged in the collection or analysis of intelligence and counterintelligence information or investigation concerning any terrorist incident, threat, or activity upon receipt of a valid written request by the Secretary
(i)(7)(C)	Disclosure to a Federal law enforcement or Federal intelligence agency engaged in any investigation, response to, or analysis of information concerning a terrorist incident, threat, or activity upon grant of an ex parte court order by a Federal district court judge or magistrate.
(i)(8)	Disclosure to the Government Accountability Office for making audits of the Internal Revenue Service.
(j)(1)(A)	Disclosure of return information to the Bureau of the Census in activities allowed by law.
(j)(1)(B)	Disclosure to Department of Commerce of corporation information for statistical use by the Bureau of Economic Analysis in activities allowed by law.
(j)(5)	Disclosure to Department of Agriculture for the purpose of structuring, preparing, and conducting the census of agriculture as allowed by law.
(j)(6)	Disclosure to the Congressional Budget Office for the purpose of long-term modeling of the Social Security and Medicare programs.
(k)(4)	Disclosure of returns or return information to the competent authority of a foreign government that has a tax convention with the United States.
(l)(2)	Disclosure of returns and return information to the Department of Labor and Pension Benefit Guaranty Corporation for administration of Titles I and IV of the Employee Retirement Income Security Act of 1974.
(l)(3)	Disclosure of tax delinquent account indicator to Federal agencies to determine credit worthiness of a Federal loan applicant.

<u>IRC Section 6103 Subsection</u>	<u>Purpose of Disclosure</u>
(l)(4)(A)	Disclosure of returns and return information for use in personnel or claimant representative matters by employees of the Department of the Treasury, practitioners, or their representatives involved in such actions.
(l)(6)	Disclosure of return information to Federal, State, and local child support enforcement agencies for use in establishing and collecting child support obligations from, and locating, individuals owing such obligations.
(l)(20)	Disclosure of return information to the Commissioner of Social Security for use in establishing the appropriate amount of any Medicare part B premium adjustment under section 1839 of the Social Security Act.