

CC-2008-014

April 14, 2008

Subject: Procedures for Closing Agreements with Taxpayer Consents to Publicize
Cancel Date: Upon incorporation into CCDM

PURPOSE

This notice sets forth the procedures Counsel attorneys should follow when advising Internal Revenue Service employees concerning a determination that publicizing a closing agreement¹ between a taxpayer and the Internal Revenue Service advances tax administration.

BACKGROUND

A closing agreement, including the existence of the agreement, is return information, as defined in section 6103(b)(2)(D). Section 6103(a) prohibits the Service from disclosing returns or return information unless disclosure is authorized under a specific provision of Title 26. The disclosure of a taxpayer's return information is subject to the requirements prescribed by regulations. See Treas. Reg. § 301.6103(c)-1. There are occasions in which the Service and a taxpayer agree that public disclosure of a closing agreement (or any of its terms), which resolves a particular tax matter, is warranted. In general, the public disclosure would be through an IRS news release, or a jointly authored statement, which would be released at the time the closing agreement is executed. The procedures set forth below outline the regulatory and other requirements which must be followed when it is determined that publicizing a closing agreement advances tax administration.

PROCEDURES

- (1) The text of the closing agreement should include a statement reflecting the taxpayer and Service's agreement to publicize the fact of, and the particulars of, the closing agreement, as set forth in the consent.
- (2) The consent must contain: (a) the taxpayer's identity—name, address, and taxpayer identifying number (SSN or EIN); (b) the fact that the intended disclosure will be to the general public; (c) the specific items of return information to be disclosed, which may be done by reference to an attached copy of the news release or joint statement to be released; and (d) the

¹ These procedures would also be applicable when the Service and a taxpayer resolve a tax dispute through a settlement agreement, or any other form of alternate dispute resolution, which would be confidential absent the taxpayer's consent.

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Notice CC-2008-014, Exhibit 1

CONSENT TO DISCLOSE TAX INFORMATION

I hereby consent, pursuant to section 6103(c) of the Internal Revenue Code of 1986 (as amended), to the disclosure of return information (as defined in section 6103(b)(2) relating to the Closing Agreement (Agreement) between _____ (Taxpayer) and the Commissioner of Internal Revenue (Commissioner), executed by the parties on _____, as follows:

The Internal Revenue Service may disclose copies of the press releases agreed to by the Commissioner and _____ (Taxpayer), attached as Exhibit ___ to the Agreement. The Commissioner may disclose and may verify and confirm the accuracy and statements made in the press releases to any person without prior notice to _____ (Taxpayer). Such disclosures may be made to individuals or to the public, and may be made by any means, including additional press releases and notices in Internal Revenue Service publications.

I am aware that in the absence of this authorization, the returns and return information of _____ are confidential and may not be disclosed except as authorized by the Internal Revenue Code.

I certify that I have the authority to execute this consent on behalf of Taxpayer.

Taxpayer Name: _____

Taxpayer TIN: _____

Taxpayer Address: _____

By: **[Name of Individual Executing Consent]**

Title: **[Title of Individual Executing Consent]**

Signature: _____

Date: _____