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**From:**

**Sent:** Thur 3/12/2009

**To:**

**Cc:**

**Subject:** Military Request

is correct that there is no specific exception in the Code for disclosure of tax information to the military.

If the taxpayer is willing to execute a consent for disclosure of the information Forms 8821, 4506 or 4506T, depending on the information that is to be disclosed, can be used.

The ex parte order disclosure provision to which you refer allows individuals specifically identified in section 6103(i)(1) to authorize an application for an order for the disclosure of tax information provided certain conditions have been met. Those who may authorize the application for such an order are the Attorney General, the Deputy Attorney General, the Associate Attorney General, any Assistant Attorney General, any United States Attorney, any special prosecutor appointed under section 593 of Title 28, United States Code, or any attorney in charge of a criminal division organized crime strike force established pursuant to section 510 of Title 28, United States Code.

The court may execute the ex parte order only if it determines based in the facts submitted by the applicant that there is reasonable cause to believe based upon information believed to be reliable that a specific criminal act has been committed, there is reasonable cause to believe that the return or return information is or may be relevant to a matter relating to the commission of such act, and the return or return information is sought exclusively for use in a Federal criminal investigation or proceeding concerning such act, and the information sought to be disclosed cannot reasonably be obtained under the circumstances from another source.

If any of this is applicable in a military criminal investigation and prosecution feel free to contact me directly and we can discuss further.