

**DISCLOSURE REPORT FOR PUBLIC INSPECTION  
PURSUANT TO INTERNAL REVENUE  
CODE SECTION 6103(p)(3)(C)  
FOR CALENDAR YEAR 2004**

Prepared by the  
INTERNAL REVENUE SERVICE

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## INTRODUCTION

Pursuant to Internal Revenue Code section 6103(p)(3)(C), 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. 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 2004, which the Joint Committee on Taxation received on April 15, 2005. This document<sup>1</sup> sets forth the report of the Internal Revenue Service.

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<sup>1</sup> 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 2004* (JCX-63-05), August 19, 2005.

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

**Internal Revenue Service**

**CY 2004**

**Calendar Year 2004 Volume of Disclosures of Tax Returns and/or Return Information  
Required to be Accounted for Pursuant to 26 U.S.C. 6103(p)(3)(A)**

<b>Disclosure To/For</b>	<b>IRC Section 6103 Subsection</b>	<b>Tape Extracts<sup>(1)</sup></b>	<b>Other Disclosures<sup>(2)</sup></b>	<b>Total Number of Disclosures</b>
Tax Checks	(c)		9,653	9,653
States	(d)	3,249,550,655	30,310,819	3,279,861,474
Congressional Committees and/or their agents (including GAO)	(f)	168,450,887		168,450,887
Department of Justice	(h)(3)(b)		17	17
US Attorneys	(i)(1)		36,188	36,188
DEA			158	158
FBI			240	240
Other			1,708	1,708
US Attorneys	(i)(2)		421	421
Other	(i)(3)(A)		276	276
FBI	(i)(3)(B)		14	14
Other	(i)(3)(C)		883	883
US Attorneys	(i)(7)(C)		3,992	3,992
Government Accountability Office	(i)(8)	75,984,761	835	75,985,596
Bureau of Census	(j)(1)(A)	1,013,390,127		1,013,390,127
Bureau of Economic Analysis	(j)(1)(B)	18,185,683	137,939	18,323,622
Department of Agriculture	(j)(5)	2,586,659		2,586,659
Congressional Budget Office	(j)(6)	730,483		730,483
Foreign Countries Tax Treaty Authority	(k)(4)	1,840,895		1,840,895
Department of Labor Pension Benefit Guaranty Corporation	(l)(2)		342 324	342 324
Federal Agencies	(l)(3)		223	223
Department of Treasury Employees	(l)(4)(A)		59	59
Child Support Enforcement Agencies	(l)(6)	6,863,059		6,863,059
CMS Discount Drug Program	(l)(19)	1,283,111		1,283,111
<b>TOTALS:</b>		4,538,866,320	30,504,091	4,569,370,411

(1) Tape Extracts - disclosures made from extracts of Master File tapes.

(2) 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)

**IRC Section 6103**

**Purpose of Disclosure**

- (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).
- (h)(3)(B) Disclosure of returns and return information for tax administration purposes upon written request from Department of Justice.
- (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 non-tax criminal investigations.
- (i)(2) Disclosure of return information other than taxpayer return information to Federal officers or employees for use in 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 and/or identity data (name, address, identification number) in situations that may be related to a terrorist incident, threat or activity.
- (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.

**IRC Section 6103**

**Purpose of Disclosure**

- (i)(8) Disclosure to the Government Accountability Office for making audits of the Internal Revenue Service.
- (j)(1)(A) Disclosure to the Bureau of the Census in activities authorized by law.
- (j)(1)(B) Disclosure to Department of Commerce of corporation information for statistical use by the Bureau of Economic Analysis in activities authorized by law.
- (j)(5) Disclosure to Department of Agriculture for the purpose of structuring, preparing, and conducting the census of agriculture as authorized by law.
- (j)(6) Disclosure to the Congressional Budget Office for long-term modeling of Social Security and Medicare programs.
- (k)(4) Disclosure to competent authority of a foreign government, which 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.
- (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)(19) Disclosure of return information to the Secretary of Health and Human Services for the Medicare and Improvement Act of 2003.