

**DISCLOSURE REPORT FOR PUBLIC INSPECTION  
PURSUANT TO INTERNAL REVENUE  
CODE SECTION 6103(p)(3)(C)  
FOR CALENDAR YEAR 2001**

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.

The information in this document<sup>1</sup> was prepared by the Internal Revenue Service for calendar year 2001 and was received by the Joint Committee on Taxation on April 23, 2002, pursuant to section 6103(p)(3)(C).

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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 2001* (JCX-41-02), May 23, 2002.

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

**Internal Revenue Service**

**CY 2001**

**Calendar Year 2001 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 Subsections</b>	<b>Tape Extracts</b>	<b>Other Disclosures</b>	<b>Total Number of Disclosures</b>
States	(d)	1,967,998,179	480,421	1,968,478,600
Congressional Committees and/or their agents including GAO Representatives	(f)			
Tax Checks	(c)		11,106	11,106
Department of Justice	(h)(3)(B)		31	31
US Attorneys	(i)(1)		1,313	
DEA			668	
FBI			2,300	
Other			2,140	6,421
US Attorneys	(i)(2)		162	162
FBI	(i)(3)		4,724	4,724
Other				
General Accounting Office	(i)(7)	7,517,376	951	7,518,327
Bureau of Census	(j)(1)(A)	998,994,889	53,860,222	1,052,855,111
Bureau of Economic Analysis	(j)(1)(B)			
Department of Agriculture	(j)(5)	2,600,000		2,600,000
Congressional Budget Office	(j)(6)		9,500,000	9,500,000
Foreign Countries				
Tax Treaty Authority	(k)(4)		4,545	4,545
Department of Labor	(l)(2)		1,171	1,171
Pension Benefit Guaranty Corporation				
Federal Agencies	(l)(3)		53	53
Department of Treasury	(l)(4)(A)		11	11
Employees				
Child Support Enforcement Agencies	(l)(6)	10,057,682		10,057,682
<b>TOTALS:</b>				3,297,011,220

\* (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**

<b><u>IR Code Section 6103</u></b>	<b><u>Purpose of Disclosure of Returns and Return Information</u></b>
(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 laws.
(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)	Disclosure of return information to apprise Federal agencies of possible criminal activities or emergency situations.
(i)(7)	Disclosure to the General Accounting Office for making audits of the Internal Revenue Service.
(j)(1)(A)	Disclosure to the Bureau of the Census for activities authorized by law.
(j)(1)(B)	Disclosure to the Department of Commerce of corporation information for statistical use by the Bureau of Economic Analysis in activities authorized by law.
(j)(5)	Disclosure to the 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.

## **Explanation of Internal Revenue Code Section 6103, Continued**

<b><u>IR Code Section 6103</u></b>	<b><u>Purpose of Disclosure of Returns and Return Information</u></b>
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| (k)(4)    | Disclosure to competent authority of a foreign government, which has an income 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. |