DISCLOSURE REPORT FOR PUBLIC INSPECTION
PURSUANT TO INTERNAL REVENUE
CODE SECTION 6103(p)(3)(C)
FOR CALENDAR YEAR 2003

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[1] was prepared by the Internal Revenue Service for calendar year 2003 and was received by the Joint Committee on Taxation on March 31, 2004, pursuant to section 6103(p)(3)(C).

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[1] 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 2003* (JCX-30-04), April 6, 2004.

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

Internal Revenue Service

CY 2003

Calendar Year 2003 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)

Disclosure To/For	IRC Section 6103 Subsections	Tape Extracts[1]	Other Disclosures[2]	Total Number of Disclosures
States	(d)	2,403,298,938	27,644,833	2,430,943,771
Congressional Committees and/or their agents including GAO Representatives	(f)		149,235,637	149,235,637
Tax Checks	(c)		11,118	11,118
Department of Justice	(h)(3)(B)		6	6
US Attorneys	(i)(1)		50,791	
DEA			503	
FBI			589	
Other			5,966	57,849
US Attorneys	(i)(2)		455	455
Other	(i)(3)(A)		22	
FBI	(i)(3)(B)		104	
Other			11	
	(i)(3)(C)		1,626	1,763
US Attorneys	(i)(7)(C)		1,724	1,724
General Accounting Office	(i)(8)		2,809,898	2,809,898
Bureau of Census	(j)(l)(A)	1,125,583,314		
Bureau of Economic Analysis	(j)(l)(B)	21,767,781	139,096	1,147,490,191
Department of Agriculture	(j)(5)	2,446,199		2,446,199
Foreign Countries Tax Treaty Authority	(k)(4)	2,305,866		2,305,866
Department of Labor			572	
Pension Benefit Guaranty Corporation	(l)(2)		479	1,051
Federal Agencies	(l)(3)		143	143
Department of Treasury Employees	(l)(4)(A)		73	73
Child Support Enforcement Agencies	(l)(6)	8,781,942		8,781,942
TOTALS:		3,564,184,040	179,903,646	3,744,087,686

(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

IR Code Section 6103	Purpose of Disclosure of Returns and Return Information
(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)(8)	Disclosure to the General Accounting Office for making audits of the Internal Revenue Service.
(j)(l)(A)	Disclosure to the Bureau of the Census for activities authorized by law.
(j)(l)(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

IR Code Section 6103	Purpose of Disclosure of Returns and Return Information
(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.