

**DISCLOSURE REPORT FOR PUBLIC INSPECTION
PURSUANT TO INTERNAL REVENUE
CODE SECTION 6103(p)(3)(C)
FOR CALENDAR YEAR 2006**

Prepared by the
INTERNAL REVENUE SERVICE

Published by the
Staff of the
JOINT COMMITTEE ON TAXATION



August 9, 2007
JCX-61-07

INTRODUCTION

Section 6103(p)(3)(C) of the Internal Revenue Code provides that 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.¹ 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 timely prepared a disclosure report for public inspection covering calendar year 2006. This document² sets forth the report of the Internal Revenue Service.

¹ Unless otherwise stated, all section references are to the Internal Revenue Code of 1986, as amended.

² 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 2006* (JCX-61-07), August 9, 2007. This document also is available at www.house.gov/jct.

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

Internal Revenue Service

Calendar Year 2006

**Calendar Year 2006 Volume of Disclosures of Tax Returns and/or Return Information
Required to be Accounted for Pursuant to 26 U.S.C. sec. 6103(p)(3)(A)**

Disclosure To/For	IRC Section 6103 Subsection	Tape Extracts⁽¹⁾	Other Disclosures⁽²⁾	Total Number of Disclosures
Tax Checks	(c)		8,758	8,758
States	(d)	2,751,354,501	58,092,116	2,809,446,617
Congressional Committees and/or their agents (including GAO)	(f)	306,054,977		306,054,977
US Attorneys	(i)(1)		31,976	31,976
DEA			548	548
FBI			230	230
Other			951	951
US Attorneys	(i)(2)		973	973
Other	(i)(3)(A)		104	104
FBI	(i)(3)(B)		10	10
Other	(i)(3)(C)		48	48
Other	(i)(7)(A)		686	686
Other	(i)(7)(B)		26	26
US Attorneys	(i)(7)(C)		908	908
Government Accountability Office	(i)(8)		60,676	60,676
Bureau of Census	(j)(1)(A)	1,123,621,649		1,123,621,649
Bureau of Economic Analysis	(j)(1)(B)	450,599		450,599
Department of Agriculture	(j)(5)	2,624,029		2,624,029
Congressional Budget Office	(j)(6)	2,656,449		2,656,449
Foreign Countries Tax Treaty Authority	(k)(4)	1,164,922	153	1,165,075
Department of Labor Pension Benefit Guaranty Corporation	(l)(2)		574 257	831
Federal Agencies	(l)(3)		253	253
Department of Treasury Employees	(l)(4)(A)		23	23
Child Support Enforcement Agencies	(l)(6)	11,647,007		11,647,007
CMS Discount Drug Program	(l)(19)	793		793
Medicare Premium Subsidy Adjustment	(l)(20)	31,357,893		31,357,893
TOTALS:		4,230,932,816	58,199,270	4,289,132,086

(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).
- (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 Federal non-tax criminal investigations.
- (i)(2) Disclosure of return information other than taxpayer return information to Federal officers or employees for use in Federal 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 in situations that may be related to a terrorist incident, threat or activity.
- (i)(7)(A) Disclosure of return information other than taxpayer return information to officers and employees of any Federal law enforcement agency personally and directly engaged in the response to or investigation of any terrorist incident, threat, or activity.

IRC Section 6103

Purpose of Disclosure

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

- (1)(19) Disclosure of certain return information to the Secretary of Health and Human Services for the Medicare Prescription Drug Improvement and Modernization Act of 2003.
- (1)(20) Disclosure of return information to the Commissioner of Social Security for use in establishing the appropriate amount of any Medicare part B premium adjustment under section 1839 of the Social Security Act.