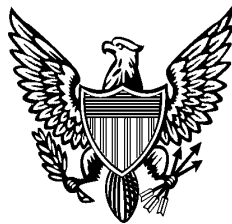


**DISCLOSURE REPORT FOR PUBLIC INSPECTION
PURSUANT TO INTERNAL REVENUE
CODE SECTION 6103(p)(3)(C)
FOR CALENDAR YEAR 2009**

Prepared by the
INTERNAL REVENUE SERVICE

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JOINT COMMITTEE ON TAXATION



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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 prepared a disclosure report for public inspection covering calendar year 2009. This document sets forth the report of the Internal Revenue Service.²

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 2009* (JCX-25-10), April 15, 2010. This document also is available at www.jct.gov.

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

Internal Revenue Service

Calendar Year 2009

**Calendar Year 2009 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	Bulk Master File Data	Other Disclosures^(*)	Total Number of Disclosures
Tax Checks	(c)		10,989	10,989
States	(d)	4,768,619,485	77,512,392	4,846,131,877
Congressional Committees and/or their agents (including GAO)	(f)	1,326,054,627		1,326,054,627
US Attorneys	(i)(1)		42,283	42,283
DEA			63	63
FBI			70	70
Other			622	622
US Attorneys	(i)(2)		2,609	2,609
FBI	(i)(3)(A)		37	37
FBI	(i)(3)(B)		36	36
Other	(i)(3)(C)			
Other	(i)(7)(A)		5	5
Other	(i)(7)(B)			0
US Attorneys	(i)(7)(C)			0
Government Accountability Office	(i)(8)		90,673	90,673
Bureau of Census	(j)(1)(A)	1,349,028,710		1,349,028,710
Bureau of Economic Analysis	(j)(1)(B)	218,049		218,049
Department of Agriculture	(j)(5)	2,192,543		2,192,543
Congressional Budget Office	(j)(6)	4,529,863		4,529,863
Foreign Countries Tax Treaty Authority	(k)(4)		2,809,340	2,809,340
Department of Labor Pension Benefit Guaranty Corporation	(l)(2)		1,070	1,070
Federal Agencies	(l)(3)		282	282
Department of Treasury Employees	(l)(4)(A)		639	639
Child Support Enforcement Agencies	(l)(6)	16,418,936		16,418,936
Medicare Premium Subsidy Adjustment	(l)(20)	39,031,057		39,031,057
States IRC Section 6104(c)			334	334
TOTALS:		7,506,093,270	80,471,110	7,586,564,380

(*) 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)

<u>IRC Section 6103 Subsection</u>	<u>Purpose of Disclosure</u>
(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 Government Accountability Office).
(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 other than taxpayer return information to apprise appropriate 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.

<u>IRC Section 6103 Subsection</u>	<u>Purpose of Disclosure</u>
(i)(7)(B)	Disclosure of return information other than taxpayer return information to Federal agencies engaged in the collection or analysis of intelligence and counterintelligence information or investigation concerning any terrorist incident, threat, or activity upon receipt of a valid written request by the Secretary.
(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 of return information to the Department of Agriculture structuring, preparing, and conducting the Census of Agriculture as allowed by law.
(j)(6)	Disclosure to the Congressional Budget Office for 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 or bilateral information exchange agreement 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.

IRC Section 6103 Subsection **Purpose of Disclosure**

- (1)(4)(A) Disclosure of returns and return information for use in personnel or claimant representative matters by employees of the Department of the Treasury or practitioners who are the subject of such matters, or their representatives.

- (1)(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)(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.

IRC Section 6104 Subsection

- (c) Disclosure to appropriate state officers of certain information pertaining to charitable organizations