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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

6009(d) - Amendment Related to Section 976 of the Taxpayer Relief Act of 1997

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Section 6009(d)

Amendment Related to Section 976 of [the Taxpayer Relief Act of]1997 Act

A. Provision covered: Subsection 6009(d) (Amendment Related to Section 976 of [the Taxpayer Relief Act of]1997 Act) [amended paragraph 5 of IRC § 6103(d)]

B. Background: Section 976(c) of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, amended subsection 6103(d) of the Internal Revenue Code by adding paragraph (5) which authorizes disclosure of specified items of tax information for purposes of the combined reporting demonstration project described in section 976 of the Taxpayer Relief Act of 1997, which section was incorrectly identified as section 967. In addition, section 976 of the Taxpayer relief Act of 1997, did not specify that disclosures under subsection 6103(d)(5) were not subject subsections 6103(a)(2) and (p)(4) and that sections 7213 and 7213A do not apply to disclosures or inspections made pursuant to subsection 6103(d)(5).

C. Changes: Section 6009(d) amends IRC § 6103(d)(5), to replace the reference to section 967 of the Taxpayer Relief Act of 1997 with a reference to section 976 of such Act and to provide that disclosures permitted under subsection 6103(d)(5) are not subject to subsections 6103(a)(2) and (p)(4) and that sections 7213 and 7213A do not apply to disclosures or inspections made pursuant to subsection 6103(d)(5).

D. Impact: Subsection 6103(d)(5) now identifies correctly the provision of the Taxpayer Relief Act of 1997, under which this disclosure authority was enacted and clarifies that disclosures made pursuant to this provision are not subject to subsections 6103(a)(2) and (p)(4) and that sections 7213 and 7213A do not apply to disclosures or inspections made pursuant to subsection 6103(d)(5).

E. Necessary Actions:

1. **Actions/Procedures:** Provide technical assistance to client functions, e.g., OP:EX:GLD and STAWRS, that are assigned responsibilities with respect to implementation actions, such as reviewing proposed manual revisions and proposed guidance to disclosure officers and other affected Internal Revenue Service employees.
2. **Actions Permitted:** Ensure that affected client functions, e.g., OP:EX:GLD and STAWRS, are aware that disclosures under subsection 6103(d)(5) are not subject to subsections 6103(a)(2) and (p)(4) and that sections 7213 and 7213A do not apply to disclosures or inspections made pursuant to subsection 6103(d)(5).
3. **Actions Forbidden:** N/A

F. Other Special Comments: N/A

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