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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

6019(c) - Disclosure to Authorized Representative of the Taxpayer

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Section 6019(c)

A. Provision covered: Subsection 6019(c) (Disclosure to Authorized Representative of the Taxpayer) [amended paragraph 6 of IRC § 6103(e)]

B. Background: The rules regarding disclosure of returns and return information were amended in 1996 to permit certain disclosures in two additional sets of circumstances. *See* Taxpayer Bill of Rights 2, Pub. L. No. 104-168, §§ 403(a) and 902(a), 110 Stat. 1452, 1459-60 and 1466 (1996). As a result, present law provides that, in the case of a deficiency with respect to a joint return of individuals who are no longer married or no longer residing in the same household, the IRS is permitted to disclose to either such individual whether the IRS has attempted to collect the deficiency from the other individual, the general nature of any such collection activity, and the amount, if any, collected. *See* IRC § 6103(e)(8). Present law further provides that if the IRS determines that a person is liable for a penalty for failure to collect and pay over tax, the IRS may disclose to that person the name of any other person also liable for that penalty, and whether the IRS has attempted to collect the liability from any such other person, the general nature of any such collection activity, and the amount, if any, collected. *See* IRC § 6103(e)(9). However, such collection related tax information could not be disclosed to the authorized representative of a person entitled to request and obtain such information under subsections 6103(e)(8) or (e)(9).

C. Changes: Subsection 6019(c) amends IRC § 6103(e)(6), to provide that disclosures permitted under subsections 6103(e)(8) or (e)(9) may also be made under subsection 6103(e)(6) in response to a request from the duly authorized attorney in fact of a person entitled to make a request under subsection 6103(e)(8) or (e)(9).

D. Impact: From the date of enactment of subsection 6019(c), the IRS is authorized to disclose collection related tax information in response to a request from the authorized attorney in fact or a person entitled to request and obtain such information under sections 6103(e)(8) or (e)(9), to the same extent as if such person had made the request, personally.

E. Necessary Actions:

1. **Actions/Procedures:** Provide technical assistance to client functions, e.g., OP:EX:GLD:Section 6103/Privacy Operations, who 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:** Affected client functions, e.g., OP:EX:GLD:Section 6103/Privacy Operations, may be advised that disclosure of collection related tax information in response to a request that was pending on the date of enactment of subsection 6019(c) or received thereafter, from the authorized power of attorney of a person authorized to request disclosure of such tax information under subsections 6103(e)(8) or (e)(9), is required to the same extent as if the request were submitted directly by the authorized power of attorney's principal.
3. **Actions Forbidden:** N/A

F. Other Special Comments: N/A

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