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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

2003(e) - Procedures for Authorizing Disclosure Electronically

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Section 2003(e)

A. Provision covered: Subsection 2003(e) (Procedures for Authorizing Disclosure Electronically)

B. Background: The provisions of section 2003 of the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA of 1998), promote and facilitate paperless electronic filing of tax forms. In addition to addressing the need to establish procedures for filing tax forms electronically and to make such tax forms, instructions and publications available electronically, this section also contains a provision relating to authorizing, on electronically filed returns, return preparers to communicate with the IRS regarding such electronically filed returns.

C. Changes: Subsection 2003(e) requires the IRS to establish procedures for a taxpayer to authorize, on an electronically filed return, section 6103(c) consent based disclosures by the IRS of the taxpayer's confidential tax information, to the preparer of the taxpayer's electronically filed return.

D. Impact: Under subsection 2003(e), which was effective upon enactment, the IRS is required to establish procedures for a taxpayer to authorize, on an electronically filed return, section 6103(c) consent based disclosures by the IRS of the taxpayer's confidential tax information, to the preparer of the taxpayer's electronically filed return.

E. Necessary Actions:

1. **Actions/Procedures:** Provide technical assistance to client functions, e.g., ETA and 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:** Disclosure of a taxpayer's confidential tax information, to the preparer of the taxpayer's electronically filed return, is permitted once applicable procedures are in place and provided the taxpayer's authorization, on an electronically filed return, meets the requirements of section 6103(c) of the Internal Revenue Code.
3. **Actions Prohibited:** N/A

F. Other Special Comments: N/A

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