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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

1101(b) - Restriction on Disclosure of Return Information to Oversight Board Members

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Section 1101(b)

A. Provision covered: Subsection 1101(b) (Restriction on Disclosure of Return Information to Oversight Board Members) [amended IRC § 6103(h) by adding a new paragraph (5), SIC (6), thereto]

B. Background: Section 1101(a) of the Internal Revenue Service Restructuring and Reform Act of 1998, establishes within the Department of the Treasury, the Internal Revenue Service Oversight Board. The general responsibilities of the Oversight Board are to oversee the Internal Revenue Service in its administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws.

C. Changes: Subsection 1101(b) clarifies the extent to which members of the Oversight Board, acting in their capacity as Oversight Board members, may access tax information protected by IRC § 6103(a).

D. Impact: Upon appointment, members of the Oversight Board may have limited access to confidential section 6103 protected tax information pursuant to new paragraph 5 [SIC 6] of IRC § 6103(h). This limited disclosure authority permits Oversight Board members to receive such confidential tax information to the extent such information is contained in reports to the Oversight Board from the Treasury Inspector General for Tax Administration or the Commissioner of Internal Revenue. The limited disclosure

authority bestowed under this provision does not permit disclosure to the Oversight Board of taxpayers' names, addresses or taxpayer or employer identification numbers.

E. Necessary Actions:

1. **Actions/Procedures:** Provide technical assistance to client functions, e.g., OP:EX:GLD, 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:** Once members are appointed to the Oversight Board, the Treasury Inspector General for Tax Administration or the Commissioner of Internal Revenue may disclose section 6103(a) protected tax information to those Oversight Board members to the extent such tax information is contained in reports to the Oversight Board and so long as such tax information does not include taxpayers' names, addresses, or taxpayer or employer identification numbers.
3. **Actions Forbidden:** N/A

F. Other Special Comments: N/A

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