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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3508 - Disclosure to Taxpayers

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Section 3508

Disclosure to Taxpayers

A. Provision covered: Section 3508 (Disclosure to Taxpayers)

B. Background: The explanation for this provision given in the Conference Report is that, prior to enactment of the provision, there was no requirement that general tax forms instructions booklets include a description of conditions under which tax return information may be disclosed outside the IRS, for example, to states. The Conference Report expressly states that "the conferees consider the statement currently contained in the general tax forms instructions booklets to be sufficient to fulfill the requirements of this provision."

C. Changes: Section 3508 enacted a requirement that general tax forms instructions booklets include a description of conditions under which tax return information may be disclosed outside the IRS, for example, to states.

D. Impact: The description of conditions under which tax return information may be disclosed outside the IRS that the IRS includes in general tax forms instructions booklets is now required pursuant to section 3508.

E. Necessary Actions:

1. **Actions/Procedures:** Affected client functions, e.g., Tax Forms and Publications,

OP:EX:GLD:Section 6103/Privacy Operations, and the Privacy Advocate, may be advised that the Conference Report expressly states that "the conferees consider the statement currently contained in the general tax forms instructions booklets to be sufficient to fulfill the requirements of [section 3508]."

2. **Actions Permitted:** N/A

3. **Actions Forbidden:** N/A

F. Other Special Comments: N/A

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