

Problem:

WC records with IRS equities that we would like to make available to the public. (Modest description.) There is a general prohibition against release of tax return information as provided in Federal law 6103 and as would seem to be reflected in Section 11 of JFK Act.

Summary of conclusion.

Although there is a general rule against disclosure of taxpayer information (IRC § 6103), there may be an exception to the general rule where, as here, the taxpayer return information was made available by the IRS to a Federal Agency for a non-tax purpose prior to January 1, 1977. *See* 301.6103(a)-1.

Scope of IRC 6103

General definition: what is taxpayer return information.

Rule 26 CFR 6103

High importance of titles, first sentences, and first paragraphs./

First time a cite is used, always make it a full cite.

26 CFR § 301.6103(a)-1; 44 U.S.C. § 2107(11)(a).

always space between “§” and following number or letter

always paginate

Unless there is a compelling reason, put footnotes at end of sentence.

Don't interrupt quotation with your own editorial footnote.

Avoid statements, whenever possible, that might restrict rights or powers of clients.