

**DISCLOSURE REPORT FOR PUBLIC INSPECTION
PURSUANT TO INTERNAL REVENUE CODE SECTION 6103(p)(3)(C)
FOR CALENDAR YEAR 2000**

Prepared by the
INTERNAL REVENUE SERVICE

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INTRODUCTION

Pursuant to Internal Revenue Code section 6103(p)(3)(C), the Secretary of the Treasury shall, within 90 days after the close of each calendar year, furnish to the Joint Committee on Taxation for disclosure to the public a report which provides with respect to each Federal agency and certain other entities the number of: (1) requests for disclosure of returns and return information (as such terms are defined in section 6103(b)); (2) instances in which returns and return information were disclosed pursuant to such requests or otherwise; and (3) taxpayers whose returns, or return information with respect to whom, were disclosed pursuant to such requests. In addition, the report must describe the general purposes for which such requests were made.

The information in this document¹ was prepared by the Internal Revenue Service for calendar year 2000 and was received by the Joint Committee on Taxation on May 17, 2001, pursuant to section 6103(p)(3)(C).

¹ This document may be cited as follows: Joint Committee on Taxation, *Disclosure Report for Public Inspection Pursuant to Internal Revenue Code Section 6103(p)(3)(C) for Calendar Year 2000* (JCX-47-00), May 22, 2001.

**Disclosure Report for Public Inspection
Pursuant to 26 U.S.C. 6103(p)(3)(C)**

Internal Revenue Service

CY 2000

**Calendar Year 2000 Volume of Disclosures of Tax Returns and/or Return Information
Required to be Accounted for Pursuant to 26 U.S.C. 6103(p)(3)(A)**

Disclosure To/For	IRC Section 6103 Subsections	Tape Extracts (1)	Other Disclosures (2)	Total Number of Disclosures
States	(d)	2,048,204,966	29,710	2,048,234,676
Congressional Committees and/or their agents including GAO Representatives	(f)	146,126,879	4,648	146,131,527
Tax Checks	(c)		8,920	8,920
Department of Justice	(h)(3)(B)		61	61
Prospective Jurors	(h)(5)		138	138
US Attorneys DEA FBI Other	(i)(1)		39,760 767 2,845 4,175	47,547
US Attorneys	(i)(2)		131	131
FBI INS Other	(i)(3)		1 3 23	27
General Accounting Office	(i)(7)	162,769,453	6,026	162,775,479
Bureau of Census Bureau of Economic Analysis	(j)(1)(A) (j)(1)(B)	963,043,416 20,873,348		983,916,764
Federal Agencies	(k)(3)		10	10
Foreign Countries Tax Treaty Authority	(k)(4)		76,861	76,861
Department of Labor Pension Benefit Guaranty Corporation	(l)(2)		400 1,061	1,461
Federal Agencies	(l)(3)		16	16
Department of Treasury Employees	(l)(4)(A)		3	3
Child Support Enforcement Agencies	(l)(6)	11,944,376	1,034	11,945,410

**Calendar Year 2000 Volume of Disclosures of Tax Returns and/or Return Information
Required to be Accounted for Pursuant to 26 U.S.C. 6103(p)(3)(A), continued**

Disclosure To/For	IRC Section 6103 Subsections	Tape Extracts (1)	Other Disclosures (2)	Total Number of Disclosures
Federal Agencies	(o)(1)		13	13
Totals:		3,352,962,438	176,606	3,353,139,044

* (1) Tape Extracts **B** disclosures made from extracts of Master File tapes.

** (2) Other Disclosures **B** disclosures made by furnishing transcripts of records, permitting inspection of records, furnishing photocopies of records, oral disclosures, and disclosures by means of correspondence without furnishing a copy of the record. Also, includes disclosures from locally automated files.

Explanation of Internal Revenue Code Section 6103

<u>IR Code Section 6103</u>	<u>Purpose of Disclosure of Returns and Return Information</u>
(c)	Disclosure of returns and return information to the designee of the taxpayer.
(d)	Disclosure to State tax officials having responsibility for administering State tax laws.
(e)	Disclosure to Committees of Congress or their agents.
(h)(3)(B)	Disclosure of returns and return information for tax administration purposes upon written request from Department of Justice.
(h)(5)	Disclosure as to whether prospective jurors in judicial tax proceedings have or have not been the subject of any tax investigation.
(i)(1)	Disclosure of returns or return information to Federal officers or employees upon the grant of an ex parte order by a Federal district court judge or magistrate for use in non-tax criminal investigations.
(i)(2)	Disclosure of return information other than taxpayer return information to Federal officers or employees for use in non-tax criminal investigations, upon request by the head of the agency or Inspector General thereof (or designated officials of the Department of Justice).
(i)(3)	Disclosure of return information to apprise Federal agencies of possible criminal activities or emergency situations.
(i)(5)	Disclosure to Federal agency to locate fugitive from justice.
(i)(7)	Disclosure to the General Accounting Office for making audits of the Internal Revenue Service.
(j)(1)(A)	Disclosure to the Bureau of the Census for activities authorized by law.

Explanation of Internal Revenue Code Section 6103, continued

<u>IR Code Section 6103</u>	<u>Purpose of Disclosure of Returns and Return Information</u>
(j)(1)(B)	Disclosure to the Department of Commerce for statistical use by the Bureau of Economic Analysis in activities authorized by law.
(k)(4)	Disclosure to competent authority of a foreign government which has an income tax convention with the United States.
(l)(2)	Disclosure of returns and return information to the Department of Labor and Pension Benefit Guaranty Corporation for administration of Titles I and IV of the Employee Retirement Income Security Act of 1974.
(l)(3)	Disclosure of tax delinquent account indicator to Federal agencies to determine credit worthiness of a Federal loan applicant.
(l)(4)(A)	Disclosure of returns and return information for use in personnel or claimant representative matters by employees of the Department of the Treasury, practitioners, or their representatives involved in such actions.
(l)(6)	Disclosure of return information to Federal, State, and local child support enforcement agencies for use in establishing and collecting child support obligations from, and locating, individuals owing such obligations.
(o)(1)	Disclosure of returns and return information with respect to taxes imposed by Subtitle E (relating to taxes on alcohol, tobacco, and firearms) to Federal employees whose official duties require access to such information.