agency (as defined in section 6103(b)(9))
as provided by paragraph (a) of this
section may be disclosed by such offi-
cers and employees to other persons,
including, but not limited to, persons
described in subparagraph (2) of this
paragraph, but only to the extent nec-

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cessary in connection with a Federal
grand jury proceeding, or the proper
preparation for a proceeding (or in con-

nection with an investigation which
may result in such a proceeding), de-

scribed in paragraph (a). Such disclo-
sures may include, but are not limited
to, disclosures where necessary—

(i) To properly obtain the services of
persons having special knowledge or
technical skills (such as, but not lim-
ited to, handwriting analysis, photo-

graphic development, sound recording
enhancement, or voice identification);

(ii) To properly interview, consult,
depose, or interrogate or otherwise ob-
tain relevant information from, the
taxpayer to whom such return or re-

turn information relates (or such tax-
payer’s legal representative) or any
witness who may be called to give evi-
dence in the proceeding; or

(iii) To properly conduct negotia-
tions concerning, or obtain authoriza-
tion for, disposition of the proceeding,
in whole or in part, or stipulations of
fact in connection with the proceeding.

Disclosure of a return or return informa-
tion to a person other than the tax-
payer to whom such return or return
information relates (or such taxpayer’s
legal representative) to properly accom-
plish any purpose or activity described
in this subparagraph should be made,
however, only if such purpose or activ-
ity cannot otherwise properly be ac-

complished without making such dis-
closures.

(2) Among those persons to whom re-
turns and return information may be
disclosed by officers and employees of
the Department of Justice or other
Federal agency as provided by subpar-
graph (1) of this paragraph are—

(i) Other officers and employees of
the Department of Justice (including
an office, board, division, or bureau of
such department, such as the Federal
Bureau of Investigation or the Drug
Enforcement Administration) or other
Federal agency described in subpara-
graph (1), such as clerical personnel
(for example, secretaries, stenogra-
phers, docket and file room clerks,
and mail room employees) and super-
visory personnel (for example, in the
case of the Department of Justice, Sec-
tion Chiefs, Deputy Assistant Attor-
neys General, Assistant Attorneys Gen-
eral, the Deputy Attorney General, the
Attorney General, and supervisory per-
sonnel of the Federal Bureau of Inves-
tigation or the Drug Enforcement Ad-

ministration);

(ii) Officers and employees of another
Federal agency (as defined in section
6103(b)(9)) working under the direc-
tion and control of such officers and em-
ployees of the Department of Justice or
other Federal agency described in sub-
paragraph (1); and

(iii) Court reporters.

(Secs. 6103 and 7805 of the Internal Revenue
U.S.C. 6103 and 7805))

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Internal Revenue Service, Treasury

and maintaining taxpayer information relating to returns.

(b) Disclosure of return information reflected on returns to officers and employees of the Bureau of the Census. (1) Officers or employees of the Internal Revenue Service will disclose the following return information reflected on returns of individual taxpayers to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, conducting and preparing, as authorized by chapter 5 of title 13, United States Code, intercensal estimates of population and income for all geographic areas included in the population estimates program and demographic statistics programs, censuses, and related program evaluation:

(i) Taxpayer identity information (as defined in section 6103(b)(6) of the Internal Revenue Code), validity code with respect to the taxpayer identifying number (as described in section 6109), and taxpayer identity information of spouse and dependents, if reported.

(ii) Location codes (including area/district office and campus/service center codes).

(iii) Marital status.

(iv) Number and classification of reported exemptions.

(v) Wage and salary income.

(vi) Dividend income.

(vii) Interest income.

(viii) Gross rent and royalty income.

(ix) Total of—

(A) Wages, salaries, tips, etc.;

(B) Interest income;

(C) Dividend income;

(D) Alimony received;

(E) Business income;

(F) Pensions and annuities;

(G) Income from rents, royalties, partnerships, estates, trusts, etc.;

(H) Farm income;

(I) Unemployment compensation; and

(J) Total Social Security benefits.

(x) Adjusted gross income.

(xi) Type of tax return filed.

(xii) Entity code.

(xiii) Code indicators for Form 1040, Form 1040 (Schedules A, C, D, E, F, and SE), and Form 8814.

(xiv) Posting cycle date relative to filing.

(xv) Social Security benefits.

(xvi) Earned Income (as defined in section 32(c)(2)).

(xvii) Number of Earned Income Tax Credit-eligible qualifying children.

(2) Officers or employees of the Internal Revenue Service will disclose to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, conducting, as authorized by chapter 5 of title 13, United States Code, demographic, economic, and agricultural statistics programs and censuses and related program evaluation—

(i) From the business master files of the Internal Revenue Service—the taxpayer name directory and entity records consisting of taxpayer identity information (as defined in section 6103(b)(6)) with respect to taxpayers engaged in a trade or business, the principal industrial activity code, the filing requirement code, the employment code, the physical location, the location codes (including area/district office and campus/service center codes), and monthly corrections of, and additions to, such entity records;

(ii) From Form SS–4—all information reflected on such form;

(iii) From an employment tax return—

(A) Taxpayer identifying number (as described in section 6109) of the employer;

(B) Total compensation reported;

(C) Master file tax account code (MFT);

(D) Taxable period covered by such return;

(E) Employer code;

(F) Document locator number;

(G) Record code;

(H) Total number of individuals employed in the taxable period covered by the return;

(I) Total taxable wages paid for purposes of chapter 21; and

(J) Total taxable tip income reported for purposes of chapter 21;

(iv) From Form 1040 (Schedule SE)—

(A) Taxpayer identifying number of self-employed individual;

(B) Business activities subject to the tax imposed by chapter 21;

(C) Net earnings from farming;

(D) Net earnings from nonfarm activities;
(E) Total net earnings from self-employment; and
(F) Taxable self-employment income for purposes of chapter 2;
(v) Total Social Security taxable earnings; and
(vi) Quarters of Social Security coverage.

(b)(3) Officers or employees of the Internal Revenue Service will disclose the following business-related return information reflected on returns of taxpayers to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, conducting and preparing, as authorized by chapter 5 of title 13, United States Code, demographic and economic statistics programs, censuses, and surveys. (The “returns of taxpayers” include, but are not limited to:

(i) Taxpayer identity information (as defined in section 6103(b)(6)) including parent corporation, shareholder, partner, and employer identity information.
(ii) Gross income, profits, or receipts.
(iii) Returns and allowances.
(iv) Cost of labor, salaries, and wages.
(v) Total expenses or deductions.
(vi) Total assets.
(vii) Beginning- and end-of-year inventory.
(viii) Royalty income.
(ix) Interest income, including portfolio interest.
(x) Rental income, including gross rents.
(xi) Tax-exempt interest income.
(xii) Net gain from sales of business property.
(xiii) Other income.
(xiv) Total income.
(xv) Percentage of stock owned by each shareholder.
(xvi) Percentage of capital ownership of each partner.
(xvii) Principal industrial activity code, including the business description.
(xviii) Consolidated return indicator.

(xix) Wages, tips, and other compensation.
(xx) Social Security wages.
(xxi) Deferred wages.
(xxii) Social Security tip income.
(xxiii) Total Social Security taxable earnings.
(xxiv) Gross distributions from employer-sponsored and individual retirement plans from Form 1099–R.
(xxv) From Form 6755 (when filed with corporation income tax returns)—total qualified research expenses.
(xxvi) Social Security tip income.
(xxvii) Total Social Security taxable earnings.
(xxviii) Gross distributions from employer-sponsored and individual retirement plans from Form 1099–R.
(4) Officers or employees of the Internal Revenue Service will disclose return information reflected on returns of taxpayers contained in the exempt organization master files of the Internal Revenue Service to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, conducting and preparing, as authorized by chapter 5 of title 13, United States Code, economic censuses. This return information reflected on returns of taxpayers consists of taxpayer identity information (as defined in section 6103(b)(6)), activity codes, and filing requirement code, and monthly corrections of, and additions to, such information.

(5) Subject to the requirements of paragraph (d) of this section and §301.6103(p)(2)(B)-1, officers or employees of the Social Security Administration to whom the following return information reflected on returns has been disclosed as provided by section 6103(l)(1)(A) or (l)(5) may disclose such information to officers and employees of the Bureau of the Census for necessary purposes described in paragraph (b)(2) or (3) of this section:

(i) From Form SS–4—all information reflected on such form.
(ii) From Form 1040 (Schedule SE)—
(A) Taxpayer identifying number of self-employed individual;
(B) Business activities subject to the tax imposed by chapter 21;
(C) Net earnings from farming;
(D) Net earnings from nonfarming activities;
(E) Total net earnings from self-employment; and
(F) Taxable self-employment income for purposes of chapter 2.
(iii) From Form W-2, and related forms and schedules—
(A) Social Security number;
(B) Employer identification number;
(C) Wages, tips, and other compensation;
(D) Social Security wages; and
(E) Deferred wages.
(iv) Total Social Security taxable earnings.
(v) Quarters of Social Security coverage.

(6)(i) Officers or employees of the Internal Revenue Service will disclose the following return information (but not including return information described in section 6103(o)(2)) reflected on returns of corporations with respect to the tax imposed by chapter 1 to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, developing and preparing, as authorized by law, the Quarterly Financial Report:
(A) From the business master files of the Internal Revenue Service—
(1) Taxpayer identity information (as defined in section 6103(b)(6)), including parent corporation identity information;
(2) Document code;
(3) Location codes (including area/district office and campus/service center codes);
(4) Consolidated return and final return indicators;
(5) Principal industrial activity code;
(6) Partial year indicator;
(7) Annual accounting period;
(8) Gross receipts less returns and allowances; and
(9) Total assets.
(B) From Form SS-4—
(1) Month and year in which such form was executed;
(2) Taxpayer identity information; and
(3) Principal industrial activity, geographic, firm size, and reason for application codes.

(ii) Subject to the requirements of paragraph (d) of this section and §301.6108(p)(2)(B)-1, officers or employees of the Social Security Administration to whom return information reflected on returns of corporations described in paragraph (b)(6)(i)(B) of this section has been disclosed as provided by section 6103(l)(1)(A) or (l)(5) may disclose such information to officers and employees of the Bureau of the Census for a purpose described in this paragraph (b)(6).
(iii) Return information reflected on employment tax returns disclosed pursuant to paragraphs (b)(2)(iii) (A), (B), (D), (I) and (J) of this section may be used by officers and employees of the Bureau of the Census for the purpose described in and subject to the limitations of this paragraph (b)(6).

(c) Disclosure of return information reflected on returns of corporations to officers and employees of the Bureau of Economic Analysis.
(1) As authorized by law for purposes of, but only to the extent necessary in, conducting and preparing statistical analyses, the Internal Revenue Service will disclose to officers and employees of the Bureau of Economic Analysis all return information, regardless of format or medium and including edited information from the Statistics of Income sample, of designated classes or categories of corporations with respect to the tax imposed by chapter 1 of the Internal Revenue Code.
(2) [Reserved]
(3) The Internal Revenue Service will disclose the following return information reflected on returns filed by corporations to officers and employees of the Bureau of Economic Analysis:
(A) Taxpayer identity information (as defined in section 6103(b)(6)) with respect to corporate taxpayers;
(B) Business or industry activity codes;
(C) Filing requirement code; and
(D) Physical location.
(ii) From Form SS-4, “Application for Employer Identification Number,” filed by an entity identifying itself on the form as a corporation or a private services corporation—
(A) Taxpayer identity information (as defined in section 6103(b)(6), including legal, trade, and business name);
(B) Physical location;
(C) State or country of incorporation; and
(D) Entity type (corporate only);
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(E) Estimated highest number of employees expected in the next 12 months;  
(F) Principal activity of the business;  
(G) Principal line of merchandise;  
(H) Posting cycle date relative to filing; and  
(I) Document code.  

(iii) From an employment tax return filed by a corporation—  
(A) Taxpayer identity information (as defined in section 6103(b)(6));  
(B) Total compensation reported;  
(C) Taxable wages paid for purposes of Chapter 21 to each employee;  
(D) Master file tax account code (MFT);  
(E) Total number of individuals employed in the taxable period covered by the return;  
(F) Posting cycle date relative to filing;  
(G) Accounting period covered; and  
(H) Document code.  

(iv) From returns of corporate taxpayers, including Form 1120, “U.S. Corporation Income Tax Return,” Form 851, “Affiliations Schedule,” and other business returns, schedules and forms that the Internal Revenue Service may issue—  
(A) Taxpayer identity information (as defined in section 6103(b)(6)), including that of a parent corporation, affiliate, or subsidiary; a shareholder; a foreign corporation of which one or more U.S. shareholders (as defined in section 951(b)) own at least 10% of the voting stock; a foreign trust; and a U.S. agent of a foreign trust;  
(B) Gross sales and receipts;  
(C) Gross income, including life insurance company gross income;  
(D) Gross income from sources outside the U.S.;  
(E) Gross rents from real property;  
(F) Other Gross Rents;  
(G) Total Gross Rents;  
(H) Returns and allowances;  
(I) Percentage of foreign ownership of corporations and trusts;  
(J) Fact of ownership of foreign partnerships;  
(K) Fact of ownership of foreign entity disregarded as a foreign entity;  
(L) Country of the foreign owner;  
(M) Gross value of the portion of the foreign trust owned by filer;  
(N) Country of incorporation;  
(O) Cost of labor, salaries, and wages;  
(P) Total assets;  
(Q) The quantity of certain forms attached that are returns of U.S. persons with respect to foreign disregarded entities, partnerships, and corporations.  
(R) Posting cycle date relative to filing;  
(S) Accounting period covered;  
(T) Master file tax account code (MFT);  
(U) Document code; and  
(V) Principal industrial activity code.  

(d) Procedures and restrictions. Disclosure of return information reflected on returns by officers or employees of the Internal Revenue Service or the Social Security Administration as provided by paragraphs (b) and (c) of this section will be made only upon written request to the Commissioner of Internal Revenue by the Secretary of Commerce describing—  
(1) The particular return information reflected on returns to be disclosed;  
(2) The taxable period or date to which such return information reflected on returns relates; and  
(3)(i) The particular purpose for which the return information reflected on returns is to be used, and designating by name and title the officers and employees of the Bureau of the Census or the Bureau of Economic Analysis to whom such disclosure is authorized.  
(ii) No such officer or employee to whom return information reflected on returns is disclosed pursuant to the provisions of paragraph (b) or (c) of this section shall disclose such information to any person, other than the taxpayer to whom such return information reflected on returns relates or other officers or employees of such bureau whose duties or responsibilities require such disclosure for a purpose described in paragraph (b) or (c) of this section, except in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. If the Internal Revenue Service determines that the Bureau of the Census or the Bureau of Economic Analysis, or any officer or employee thereof, has failed to, or does not, satisfy the requirements of section 6103(p)(4) of the Internal Revenue Code or regulations or published procedures.
thereunder (see §601.601(d)(2) of this chapter), the Internal Revenue Service may take such actions as are deemed necessary to ensure that such requirements are or will be satisfied, including suspension of disclosures of return information reflected on returns otherwise authorized by section 6103 (j)(1) and paragraph (b) or (c) of this section, until the Internal Revenue Service determines that such requirements have been or will be satisfied.

(e) Effective/applicability date. Paragraph (b)(3)(xxv) of this section is applicable to disclosures to the Bureau of the Census on or after August 26, 2010.


§301.6103(j)(1)–1T Disclosures of return information reflected on returns to officers and employees of the Department of Commerce for certain statistical purposes and related activities (temporary).

(a) through (b)(3)(xxiv) [Reserved] For further guidance, see §301.6108(j)(1)-(c) and (d).

(xxv) From Form 6765 (when filed with corporation income tax returns)—total qualified research expenses.

(b)(3)(xxvi) through (b)(3)(xxvii) [Reserved] For further guidance, see §301.6108(j)(1)-(c) and (d).

(xxix) Total number of documents reported on Form 1096 transmitting Forms 1099–MISC.

(xxx) Total amount reported on Form 1096 transmitting Forms 1099–MISC.

(c) and (d) [Reserved] For further guidance, see §301.6108(j)(1)-(c) and (d).

(e) Effective/applicability date. Paragraph (b)(3)(xxix) through (b)(3)(xxx) of this section is applicable to disclosures to the Bureau of the Census on or after August 26, 2010.

(f) Expiration date. The applicability of the amendment to paragraph (b)(3)(xxv) of this section expires on or before December 28, 2010. The applicability of paragraphs (b)(3)(xxix) through (b)(3)(xxx) of this section expires on or before August 26, 2013.


§301.6103(j)(5)–1 Disclosures of return information reflected on returns to officers and employees of the Department of Agriculture for conducting the census of agriculture.

(a) General rule. Pursuant to the provisions of section 6103(j)(5) of the Internal Revenue Code and subject to the requirements of paragraph (c) of this section, officers or employees of the Internal Revenue Service will disclose return information reflected on returns to officers and employees of the Department of Agriculture to the extent, and for such purposes, as may be provided by paragraph (b) of this section.

(b) Disclosure of return information reflected on returns to officers and employees of the Department of Agriculture. (1) Officers or employees of the Internal Revenue Service will disclose the following return information reflected on returns described in this paragraph (b) for individuals, partnerships and corporations with agricultural activity, as determined generally by industry code classification or the filing of returns for such activity, to officers and employees of the Department of Agriculture for purposes of, but only to the extent necessary in, structuring, preparing, and conducting, as authorized by chapter 55 of title 7, United States Code, the census of agriculture.


(i) Taxpayer identity information (as defined in section 6103(b)(6) of the Internal Revenue Code);

(ii) Spouse’s Social Security Number;

(iii) Annual accounting period;

(iv) Principal Business Activity (PBA) code;

(v) Taxable cooperative distributions;

(vi) Income from custom hire and machine work;