DISCLOSURE REPORT FOR PUBLIC INSPECTION PURSUANT TO INTERNAL REVENUE CODE SECTION 6103(p)(3)(C) FOR CALENDAR YEAR 1997

Prepared by the

INTERNAL REVENUE SERVICE

Published by the

JOINT COMMITTEE ON TAXATION

June 16, 1998

JCX-47-98

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 document[(1)] was prepared by the Internal Revenue Service for calendar year 1997 and was furnished to the Joint Committee on Taxation on June 14, 1998, pursuant to section 6103(p)(3)(C).

Copies of reports covering prior calendar years are available and may be obtained by submitting a written request to the Chairman of the Joint Committee on Taxation.

[The remainder of this document is not available in the on-line version]

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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 1997* (JCX-47-98), June 16, 1998.