DISCLOSURE REPORT FOR PUBLIC INSPECTION
PURSUANT TO INTERNAL REVENUE CODE SECTION 6103(p)(3)(C)
FOR CALENDAR YEAR 1998

Prepared by the

INTERNAL REVENUE SERVICE

Published by the

JOINT COMMITTEE ON TAXATION

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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 document[(1)] was prepared by the Internal Revenue Service for calendar year 1998 and was furnished to the Joint Committee on Taxation on April 15, 1999, 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.

Section II

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

Internal Revenue Service

CY 1998

CY 1998 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	IR Code Section 6103 Subsections		Number of Disclosures by Type	Total Number of Disclosures
States	(d)	* (1)	1,794,233,617	1,794,885,914
		** (2)	652,297	
Congressional Committees and/or their agents including GAO Representatives	(f)	(1)	169,432,717	169,443,648
		(2)	10,931	
Tax Checks	(c)	(2)	7,700	7,700
Prospective Jurors	(h)(5)	(2)	2,496	2,496
Federal Agencies	(i)(1)	(2)	13,212	22,858
US Attorneys		(2)	3,084	
DEA		(2)	4,526	
FBI		(2)	2,036	
Other				
Federal Agencies	(i)(2)	(2)	184	222
US Attorneys		(2)	30	
DEA		(2)	6	
Customs		(2)	2	
FTC				
Federal Agencies	(i)(3)	(2)	36	101
Department of Justice		(2)	2	
FBI		(2)	63	
Other				
Federal Agencies	(i)(5)	(2)	1	1
Secret Service				
General Accounting Office	(i)(7)	(1)	167,537,207	167,539,504
		(2)	2,297	
Statistical Use	(j)	(1)	412,763,563	414,624,866
Department of Commerce	(j)(1)(A)	(1)	1,861,303	
Bureau of Census	(j)(1)(B)			
Bureau of Economic Analysis				
Foreign Countries	(k)(4)	(1)	1,165,568	1,386,388
Tax Treaty Authority		(2)	220,820	
Federal Agencies	(l)(2)	(2)	3,138	228,339
Department of Labor		(2)	225,201	
Pension Benefit Guaranty Corp.				
Department of Treasury Employees	(l)(4)(A)	(2)	5,730	5,730
Child Support Enforcement Agencies	(l)(6)	(1)	1,559,265	7,649,309
Group I Information		(1)	6,089,318	
Group II Information		(2)	726	
Group III Information				
Total: Tape Extracts		**(1)**	**2,554,642,558**	
Other Disclosures		**(2)**	**1,154,518**	
				2,555,797,076

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

**(2) Other Disclosures - 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
(General Purpose for Disclosure)

IR Code Section 6103	Purpose of Disclosure
(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.
(f)	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 IRS.
(j)(1)(A)	Disclosure to the Department of Commerce for statistical use by the Bureau of the Census in activities authorized by law.
(j)(1)(B)	Disclosure to the Department of Commerce of corporation information 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 returns 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 creditworthiness 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.

FOOTNOTES

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 1998* (JCX-19-99), April 29, 1999.