IRS CONTRACTORS TO CONDUCT RESEARCH & SURVEYS

This paper was presented at the 2002 IRS Research Conference

- AUTHORITY -
  - IRC 6103(n)
- Pursuant to regulations prescribed by the Secretary:
  - returns and return information may be disclosed
  - for tax administration purposes

- TREAS. REGULATIONS, 301.6103(n)-1:

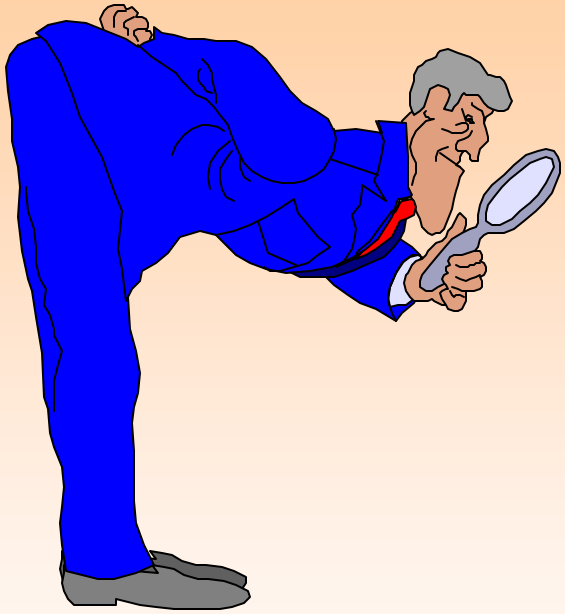
- Sets Parameters -
  - Disclosure Purposes
  - Disclosure Limitations
  - Notification Requirements
  - Safeguards

DISCLOSURE PURPOSES & LIMITATIONS

- PURPOSES:
  - Contractual Procurement of:
  - equipment ,
  - other property or
  - services
  - for Tax Administration

- LIMITATIONS ON IRS:
  - DISCLOSURE ONLY IF ACTIVITY CANNOT OTHERWISE BE REASONABLY, PROPERLY, OR ECONOMICALLY CARRIED OUT OR PERFORMED WITHOUT SUCH DISCLOSURE.
  - ONLY TO EXTENT NECESSARY FOR SAID PROCUREMENT ACTIVITY.

PARAMETERS: CHECKPOINT



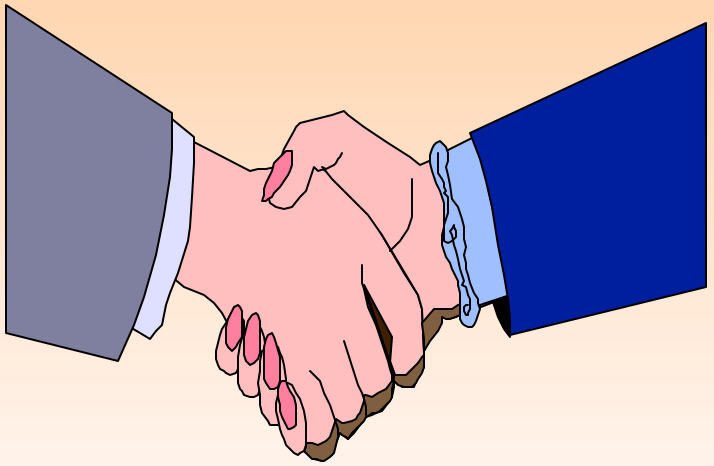
- OFFICE OF DISCLOSURE
  - CANNOT/DO NOT By-Pass
- PROVIDES ONGOING REVIEW FOR APPROVAL OF
  - PROPOSED ACQUISITIONS
  - CONTRACTS
  - RTS REQUISITIONS
- INCLUDE IN MEETINGS:
  - ACQUISITONS PLANNING
  - CONTRACT RENEGOTIATIONS

NON-BYPASS REASONS

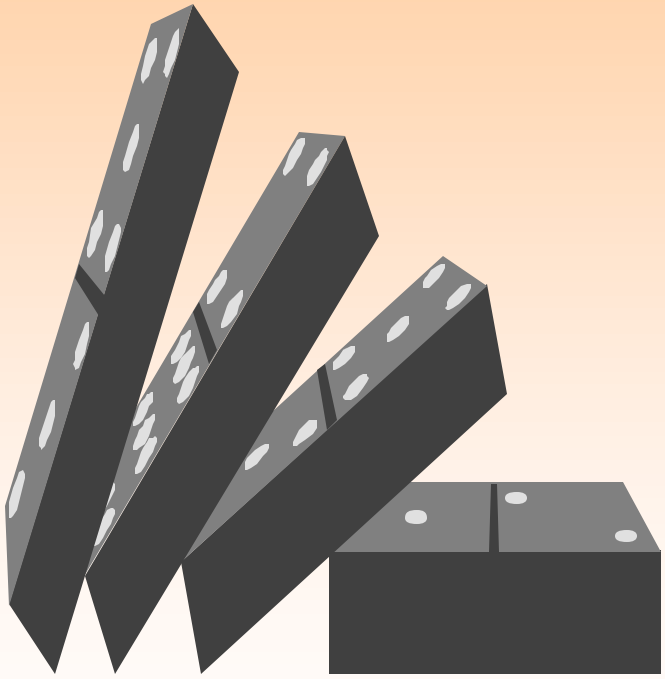
- PRIVACY ACT
  - ROUTINE USE
- LIMITATIONS
  - NEED -TO-KNOW
- CLAUSES:
  - DISCLOSURE
  - SAFEGUARDS
  - SECURITY
  - PRIVACY ACT
- MBI CONSIDERATIONS
- SAFEGUARDS REVIEWS
  - UNRESOLVED VULNERABILITIES
- NOTIFICATION REQUIREMENTS
  - CLAUSES: UNAUTHORIZED DISCLOSURE &/OR ACCESS CIVIL/CRIMINAL SANCTIONS

IRS PERMISSION TO REDISCLOSE

- A MUST:
  - CONTRACTOR OBTAINS WRITTEN PERMISSION FROM IRS BEFORE CAN REDISCLOSE TO SUBCONTRACTOR
  - NO DISCLOSURES IN PAPERS OR ANY MEDIA FOR PUBLIC USE, PUBLISHING, OR /ACEDEMIA
- PERMISSION OBTAINED
  - FROM COTR
    - OUR OFFICE AVAILABLE TO ASSIST, WHEN NEEDED



SUBCONTRACTOR HELD TO SAME DISCLOSURE REQUIREMENTS



- CONTRACTOR IS TO ENSURE CLAUSES ARE CARRIED TO SUBCONTRACT:
  - DISCLOSURE, SAFEGUARDS
  - PRIVACY ACT, SECURITY
  - SANCTIONS (CIVIL/CRIMINAL)
- COTRS
  - TO ENSURE SUBCONTRACT COMPLIANT