

ID: CCA_2015031113544354

[Third Party Communication:

UILC: 6103.03-00

Date of Communication: Month DD, YYYY]

Number: **201515027**

Release Date: 4/10/2015

From: [REDACTED]

Sent: Wednesday, March 11, 2015 1:54:43 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: sharing return information with the California Franchise Tax Board

I don't see this as a section 6103(d)(2) issue, as I see nothing which indicates that the head of the California Franchise Tax Board made a written request for the IRS to share information about this taxpayer's case (the attachment merely says a request was made to the IRS but doesn't say who made it or provide any details to determine whether it was a proper request). Rather, I see this as falling squarely within section 6103(c) – the taxpayer can consent to have her return information shared with the California Franchise Tax Board. I consulted with a section 6103 expert in Counsel, who concurs.

The request can be in a letter or other written document and it must be signed and dated by the taxpayer. In accordance with Treas. Reg. section 301.6103(c)-1(c)(1), the request should include sufficient details to describe what information she wants to be disclosed – presumably a copy of Form 8857 and any supporting documents she filed with the Form 8857, and a copy of the determination letter she received from the IRS regarding her claim for relief. I don't know that there would really be anything else in the IRS's file regarding her claim for innocent spouse relief that would be relevant to the California Franchise Tax Board.

Please let me know if you want to discuss further.