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CopyTo:
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BlindCopyTo: CN=R ecord/O=ARRB
From: CN=Brian Rosen/O=ARRB
DisplayFromDomain:
DisplayDate: 07/03/1997
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ComposedDate: 07/03/1997
ComposedDate_Time: 2:10:57 PM
Subject: Re: Questions on tax disclosure memo.

1. If you can think of an effective way to research this issue, feel free. However, you are right, I had viewed this argument as a separate issue.2. This point could be very significant. You should definitely pursue it.3. Just a footnote - - we have already requested and failed to get waivers.4. Under the current statute? I am not sure I understand.5. OK.6. OK.7. Enjoy your weekend. Call me with a progress report on Monday.
To: Brian Rosen/ARRBcc: From: Farand Kan/ARRB Date: 07/03/97 01:31:56 PMSubject: Questions on tax disclosure memo.
The memo is expanding in a good way. Just a few questions and updates for you, so i can keep the memo in form:1. Should I be discussing and researching our position that ARRB can, at a minimum, inspect the documents to see whether they fall under 6103? My first impression was that this was a separate issue, and that I should concentrate on the Regulation 301.6103(a)-1. But when last we talked, you told me that I should write more about the definition of tax return information and whether the NARA documents fall under this category. Were you implying that I bring in this argument?2. Even if you don't want me to discuss argument (1), I would like to go in depth about definitions under the old 6103 as applied by 301.6103(a)-1. This is because the old 6103 only seems to protect returns, and not return information. The old 6103 has no section defining what is protected like the current 6103 does, so I plan to do some casing.3. I don't suppose the issue of waiving 6103 protections by parties to joint returns or legal heirs or representatives should be discussed?4. Should I mention how a new executive order would most certainly permit public disclosure?5. That ICC case you recommended has some discussion of scope of disclosure even though it doesn't mention the old 301.6103(a)-1(f) (disclosure to Federal agencies upon written application). But Shepardizing wasn't very fruitful. I plan to find out when subsection (f) was enacted. If after the ICC case, then we're better off.6. The old subsection (f) only goes so far as to allow IRS disclosures in the "discretion" of the Secretary, and not to require disclosure upon request. I plan to check up on any discretionary guidelines.-I'll be off to the library again on (2),(5), and (6). Enjoy fireworks. Eat barbeque. But remember that a mesquite barbequed steak has the carcinogenic equivalence of 1,000 cigarettes.

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