

# Restrictions on Disclosure and Use of Tax Return Information by Tax Return Preparers

## Notice 2002-6

The Internal Revenue Service (IRS) has received inquiries from practitioners and tax return preparers regarding the effect of the Gramm-Leach-Bliley Act on Section 7216 of the Internal Revenue Code. The Gramm-Leach-Bliley Act, Pub. L. No. 106-102, 113 Stat. 1338, imposed new requirements on financial institutions to protect the privacy of non-public personal information. I.R.C.

§ 7216 prohibits the unauthorized use or disclosure of tax return information by tax return preparers.

Tax return preparers, as defined in Treas. Reg. § 301.7216-1(b)(2), are advised that, although tax return preparers may be subject to the privacy provisions of the Gramm-Leach-Bliley Act, those provisions do not supersede, alter, or affect the preexisting requirements of I.R.C. § 7216 restricting the disclosure or use of tax return information by a tax return preparer. Specifically, the Gramm-Leach-Bliley Act does not permit use or disclosure of tax return information prohibited by I.R.C. § 7216 and regulations promulgated thereunder.

For guidance on the use or disclosure of tax return information, tax return preparers may refer to Treas. Reg. § 301.7216 and Notice 2000-64 (2000-51 I.R.B. 589).

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