



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

April 23, 2004

J. Humphries, J.D.
501 Kennedy Blvd E.
Tampa, FL 33602

Dear Mr. Humphries:

This letter is in response to your Freedom of Information Act (FOIA) requests dated April 2, 2004, that was received in the Ogden Disclosure Office on April 5, 2004. Your request was subsequently transferred to the Milwaukee Disclosure Office for processing and was received by this office on April 13, 2004.

In response to your first question, you are correct that a Credit Reporting Agency is considered a third-party regarding taxpayer accounts. No third party is permitted access to Taxpayer account information without a Power of Attorney signed by the Taxpayer or without the Taxpayer in the direct presence of the third-party. Only a valid court order can circumvent the privacy of a taxpayer account.

In response to your second and third questions, a third party does not have access to taxpayer account information without the permission as explained above. Your specific questions were, "Is it possible for a credit reporting agency to verify through the Internal Revenue Service a Notice of Federal Tax Lien without the permission of the account holder? Can a credit reporting agency verify the information on a Notice of Federal Tax Lien such as to accuracy, amount, existence of lien, legitimacy, applicability, identity, name, social security number, etc.?"

Without the permission to access or discuss account information (as explained above) a third party cannot verify any information in a taxpayer account—including the existence of any Notice of Federal Tax Liens--unless the third party misrepresents themselves as the taxpayer. All such information would be beyond the reach of the third party and hence impossible to verify legally without either permission (e.g. power of attorney) or a court order.

If you have any questions regarding this correspondence, please write us at Internal Revenue Service, Disclosure Office, Mail Stop 7000MIL, Milwaukee, WI

53203-2221 or contact (414) 297-3427. An Ogden control number has been assigned as DP0402723 (801) 620-7620.

If you have evidence that any third-party, including a credit reporting agency, is gaining access to taxpayer account information without permission please report this to the Internal Revenue Service Criminal Investigation Informant Hotline by calling toll-free: 1-800-829-0433. In addition if any taxpayer account information was obtained by the misuse of the means of identification of the taxpayer, please contact: Identity Theft Clearinghouse, Federal Trade Commission, 600 Pennsylvania Avenue, NW, Washington, D.C. 20580.

Sincerely,

A handwritten signature in black ink, appearing to read "James E. Daniels".A small, stylized handwritten mark or initial, possibly "JED", in black ink.

James E. Daniels
Milwaukee Disclosure Officer