



"Those who say it cannot be done should not interfere with those of us who are doing it"© - S. Hickman

[Home](#)

[Against the Grain Press Loss of Liberty Revealed](#)

[Working Tommy C.](#)

[Livid Leigh](#)

[Boilin' Ed](#)

[D. Tom](#)

[The Informer](#)

[Knowledge is Freedom](#)

[Privacy](#)

[Links](#)

[Court Case](#)

[Contact Us](#)

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Against the Grain

207,194

## The Informer

### WHY ALL STATES DEPEND ON FEDERAL DETERMINATION TO TAX YOU

In Order for any State to tax income they must ask permission from the Federal Government. That permission can be found in Title 5 U.S.C. 5517, and 5 These statutes are for State, County and City respectively. I will put these sections here so you can see why an agreement must be written and in the hands of state before they are allowed to lay a tax on income.

#### Sec. 5517. - Withholding State income taxes

(a) When a State statute -

(1) provides for the collection of a tax either by imposing on employers generally the duty of withholding sums from the pay of employees and making return of the sums to the State, or by granting to employers generally the authority to withhold sums from the pay of employees if any employee voluntarily elects to such sums withheld; and

(2) imposes the duty or grants the authority to withhold generally with respect to the pay of employees who are residents of the State;

the Secretary of the Treasury, under regulations prescribed by the President, shall enter into an agreement with the State within 120 days of a request for agreement from the proper State official. The agreement shall provide that the head of each agency of the United States shall comply with the requirements of State withholding statute in the case of employees of the agency who are subject to the tax and whose regular place of Federal employment is within the State which the agreement is made. In the case of pay for service as a member of the armed forces, the preceding sentence shall be applied by substituting "who are residents of the State with which the agreement is made" for "whose regular place of Federal employment is within the State with which the agreement is made"

(b) This section does not give the consent of the United States to the application of a statute which imposes more burdensome requirements on the United States than on other employers, or which subjects the United States or its employees to a penalty or liability because of this section. An agency of the United States not accept pay from a State for services performed in withholding State income taxes from the pay of the employees of the agency.

(c) For the purpose of this section, "State" means a State, territory, possession, or commonwealth of the United States.

(d) For the purpose of this section and sections 5516 and 5520, the terms "serve as a member of the armed forces" and "service as a member of the Armed Forces" include -

(1) participation in exercises or the performance of duty under section 502 of title 32, United States Code, by a member of the National Guard; and

(2) participation in scheduled drills or training periods, or service on active duty for training, under section 10147 of title 10, United States Code, by a member of the Ready Reserve

Parallel authorities for 5 USC 5517 (from CFR) 31 C.F.R. 215

#### Sec. 5520. - Withholding of city or county income or employment taxes

(a) When a city or county ordinance -

(1) provides for the collection of a tax by imposing on employers generally the duty of withholding sums from the pay of employees and making returns of the sums to a designated city or county officer, department, or instrumentality; and

(2) imposes the duty to withhold generally on the payment of compensation earned within the jurisdiction of the city or county in the case of employees whose regular place of employment is within such jurisdiction;

the Secretary of the Treasury, under regulations prescribed by the President, shall enter into an agreement with the city or county within 120 days of a request for agreement by the proper city or county official. The agreement shall provide that the head of each agency of the United States shall comply with the requirements of the city or county ordinance in the case of any employee of the agency who is subject to the tax and

(i) whose regular place of Federal employment is within the jurisdiction of the city or county with which the agreement is made or

(ii) is a resident of such city or county. The agreement may not apply to pay for service as a member of the Armed Forces (other than service described in section 5517(d) of this title). The agreement may not permit withholding of a city or county tax from the pay of an employee who is not a resident of, or whose regular place of Federal employment is not within, the State in which that city or county is located unless the employee consents to the withholding.

(b) This section does not give the consent of the United States to the application of an ordinance which imposes more burdensome requirements on the United States than on other employers, or which subjects the United States or its employees to a penalty or liability because of this section. An agency of the United

states than on other employers or which subjects the United States or its employees to a penalty or liability because of this section. An agency of the United States may not accept pay from a city or county for services performed in withholding city or county income or employment taxes from the pay of employees the agency.

(c) For the purpose of this section -

(1) "city" means any unit of general local government which -

(A) is classified as a municipality by the Bureau of the Census, or

(B) is a town or township which, in the determination of the Secretary of the Treasury -

(i) possesses powers and performs functions comparable to those associated with municipalities,

(ii) is closely settled, and

(iii) contains within its boundaries no incorporated places, as defined by the Bureau of the Census, within the political boundaries of which 500 or more persons are regularly employed by all agencies of the Federal Government;

(2) "county" means any unit of local general government which is classified as a county by the Bureau of the Census and within the political boundaries of which 500 or more persons are regularly employed by all agencies of the Federal Government;

(3) "ordinance" means an ordinance, order, resolution, or similar instrument which is duly adopted and approved by a city or county in accordance with the constitution and statutes of the State in which it is located and which has the force of law within such city or county; and

(4) "agency" means -

(A) an Executive agency;

(B) the judicial branch; and

(C) the United States Postal Service

#### **Parallel authority 31 CFR 215**

Right from these you can see that the majority of people reading this are not those that are required to be liable for the income tax. The proof is in 31 CFR 215, which is rather large to place here. But the important points in 31 CFR are in the very beginning, which I will include here. There is another half way down would behoove the reader to go to the other sections on the government web page to see how they are totally working a fraud on the people of America who claiming we all owe an income tax when they cannot even supply the liability statute as what lies in the ATF section of 26 U.S.C... This is what the "Qualified

Income Tax" as listed in 26 USC 6361 et sec. states, as well as Treasury Decision 7577 of January 22, 1979, Bull. No. 1979-4. You see when we found out about this the IRS pulled section 6361 as if it was repealed but it still exists as no repealing statute exists for it to be repealed. In the summary of the 6361 it states under General Rules;

**This document provides final regulations relating to Federal collection and administration of qualified State individual income taxes. Changes to the applicable tax law were made by the Federal-State Tax Collection Act of 1972 [Pub. L. 92-512, 1972-2 C.B. 684, 694] as amended by the Tax Reform Act of 1976 [Pub.L.94-455, 1973-3 C.B. (Vol.1)1] These regulations provide the States with guidance needed in determining whether to elect Federal collection and administration of their individual income taxes."**

Title 31 -- Money and Finance: Treasury

Subtitle B -- Regulations Relating to Money and Finance

CHAPTER II -- FISCAL SERVICE, DEPARTMENT OF THE TREASURY

**Part 215 -- Withholding of District of Columbia, State, city and county income or employment taxes by Federal agencies**

**215.1 Scope of part. [PDF]**

**215.2 Definitions. [PDF]**

215.3 Relationship of Standard Agreement to existing agreements. [PDF]

215.4 Procedures for entering into a Standard Agreement. [PDF]

215.5 Procedures for an agreement other than a Standard Agreement. [PDF]

215.6 In general. [PDF]

215.7 Parties. [PDF]

215.8 Compliance by agencies. [PDF]

**215.9 Withholding certificates. [PDF]**

215.10 Change of legal residence by members of the Armed Forces. [PDF]

215.11 Agency withholding procedures. [PDF]

215.12 Miscellaneous provisions. [PDF]

215.13 Supersession, amendment and termination provisions. [PDF]

This is all you need to see that you may not qualify as being subject to a federal or state income tax. I will highlight that which is critical in understanding if you fit the definition of one liable.

Subpart A--General Information

**Sec. 215.1 Scope of part**

This part relates to agreements between the Secretary of the Treasury and States (including the District of Columbia), cities or counties for withholding of State, city or county income or employment taxes from the compensation of civilian Federal employees, and for the withholding of State income taxes from the compensation of members of the Armed Forces. Subpart A contains general information and definitions. Subpart B prescribes the procedures to be followed in entering into an agreement for the withholding of State, city or county income or employment taxes. Subpart C is Standard Agreement which the Secretary will enter into with any State, city or county which qualifies to have tax withheld. Requests for deviations from this Standard Agreement will be agreed to by the Secretary only if the State, city or county's unique circumstances require it.

## Sec. 215.2 Definitions.

As used in this part:

(a) **Agency** means each of the **executive agencies** and military departments (as defined in 5 U.S.C. 105 and 102, respectively) and the United States Postal Service; and in addition, for city or county **withholding purposes only, all elements of the judicial branch.**

(b) **City** means any unit of **general local government.**

(1) Which:

(A) Is classified as a municipality by the United States Bureau of the Census, or

(B) Is a town or township which, in the determination of the Secretary of the Treasury,

(i) Possesses powers and performs functions **comparable to those associated with municipalities,**

(ii) Is closely settled, and

(iii) Contains within its boundaries no incorporated places as defined by the United States Bureau of the Census; and

(2) Within the political boundaries of which five hundred or more persons **are regularly employed by all agencies of the Federal Government.**

(c) City income or employment taxes means any form of tax for which, under a city ordinance:

(1) Collection is provided by imposing on employers generally the duty of withholding sums from the pay of employees and making returns of the sums to a **designated city officer, department, or instrumentality;** and

(2) The duty to withhold generally is imposed on the payment of compensation earned within the jurisdiction of the city in the case of employees whose regular place of employment is within such jurisdiction. **Whether the tax is described as an income, wage, payroll, earnings, occupational license, or otherwise, is immaterial.**

(d) Compensation as applied to **employees of an agency and members of the Armed Forces** means wages as defined in 26 U.S.C. 3401(a) and regulations issued thereunder.

(e) County means any unit of local general Government which is classified as a county by the Bureau of the Census and within the political boundaries of which **500 or more persons are regularly employed by all agencies of the Federal Government.**

(f) County income or employment taxes means any form of tax for which, under a county ordinance:

(1) Collection is provided by imposing on employers generally the duty of withholding sums from the pay of employees and making returns of the sums to a **designated county officer, department, or instrumentality;** and

(2) The duty to withhold generally is imposed on the payment of compensation earned within the jurisdiction of the county in the case of **employees whose regular place of employment is within such jurisdiction. Whether the tax is described as an income, wage, payroll, earnings, occupational license otherwise, is immaterial.**

(g) District of Columbia income tax means the income tax imposed under 47 District of Columbia Code, chapter 15, subchapter II.

(h)(1) **Employees for the purpose of State income tax withholding, means all employees of an agency,** other than members of the armed forces. For and county income or employment tax withholding, it means:

(i) **Employees of an agency;**

(ii) **Members of the National Guard,** participating in exercises or performing duty under 32 U.S.C. 502; or

(iii) **Members of the Ready Reserve,** participating in scheduled drills or training periods, or serving on active duty for training under 10 U.S.C. 270(a).

The term does not include retired personnel, pensioners, annuitants, or similar beneficiaries of the Federal Government, **who are not performing active civil service or persons receiving remuneration for services on a contract-fee basis.**

(2) Employees for purposes of District of Columbia income tax withholding, means employees as defined in 47 District of Columbia Code 1551(c)(z).

(i) Members of the Armed Forces means all individuals in active duty status (as defined in 10 U.S.C. 101(22)) in regular and reserve components of the Army, Navy, Air Force, Marine Corps, and Coast Guard, including members of the National Guard while participating in exercises or performing duty under 32 U.S.C. 502, and members of the Ready Reserve while participating in scheduled drills or training periods or serving on active duty for training under 10 U.S.C. 270(a).

(j) Ordinance means an ordinance, order, resolution, or similar instrument which is duly adopted and approved by a city or county in accordance with the constitution and statutes of the state in which it is located and which has the force of law within such city or county.

(k) Regular place of Federal employment means the official duty station, or other place, where an employee actually and normally (i.e., other than in a travel or temporary duty status) performs services, **irrespective of residence.**

(l) Secretary means Secretary of the Treasury and Fiscal Assistant Secretary or his designee.

(m) State means a State of the United States or the District of Columbia, unless otherwise specified.

(n) **State income tax** means any form of tax for which, under a State status:

(1) Collection is provided, either by imposing on employers generally the duty of withholding sums from the compensation of employees and making returns of such sums to the State or by granting to employers generally the authority to withhold sums from the compensation of employees, **if any employee voluntarily elects to have such sums withheld;** and

(2) The duty to withhold generally is imposed, or the authority to withhold generally is granted, with respect to the compensation of **employees who are residents of such State.**

[42 FR 33731, July 1, 1977, as amended at 55 FR 3590, Feb. 2, 1990; 55 FR 7494, Mar. 2, 1990]

TITLE 31--MONEY AND FINANCE: TREASURY

CHAPTER II--FISCAL SERVICE, DEPARTMENT OF THE TREASURY

PART 215--WITHHOLDING OF DISTRICT OF COLUMBIA, STATE, CITY AND COUNTY INCOME OR EMPLOYMENT TAXES BY FEDERAL AGENCIES-- Table of Contents

Subpart C--Standard Agreement

**Sec. 215.9 Withholding certificates.**

Each agency may require employees or members of the Armed Forces **under its jurisdiction** to complete a withholding certificate in order to calculate the amount to be withheld. **The agency** shall use the withholding certificate which the State, city or county has prescribed.

Where the State, city or county has not prescribed a **certificate**, the agency may use a **certificate approved by the Department of the Treasury**. **The agency** may rely on the information in the certificate. Copies of completed certificates shall be provided to the taxing authority by agencies upon request.

Dear reader, have you yet seen any mention of the private sector employer or their employees mentioned that is subject to all these statutes and regulations for them to tax your pay, whether state or federal?

Now as to the question, can the state garnish your pay is answered here in Title 5. The answer has to be no, even when reading the last two sections of the ab 5520 (a) (n) (1) and (2), when reading this section especially since the above does not state a private sector employee or employer. Remember the term "age and ask yourself the question, Is my employer an "agency" by definition in 31 C.F.R. 215?

**Sec. 5520a. - Garnishment of pay**

(a) For purposes of this section -

(1) **"agency"** means each **agency of the Federal Government**, including

(A) an **executive agency**, except for the General Accounting Office;

(B) the **United States Postal Service and the Postal Rate Commission**;

(C) any **agency of the judicial branch** of the Government; and

(D) any **agency of the legislative branch** of the Government, including the **General Accounting Office, each office of a Member of Congress, a committee of the Congress, or other office of the Congress**;

(2) **"employee"** means an employee **of an agency (including a Member of Congress as defined under section 2106)**;

(3) "legal process" means any writ, order, summons, or other similar process in the nature of garnishment, that -

(A) is issued by a court of competent jurisdiction within any State, territory, or possession of the United States, or an authorized official pursuant to an order such a court or pursuant to State or local law; and

(B) orders the **employing agency** of such **employee** to withhold an amount from the pay of such employee, and make a payment of such withholding to another person, for a specifically described satisfaction of a legal debt of the employee, or recovery of attorney's fees, interest, or court costs; and

(4) "pay" means -

(A) basic pay, premium pay paid under subchapter V, any payment received under subchapter VI, VII, or VIII, severance and back pay paid under subchapter IX, sick pay, incentive pay, and any other compensation paid or payable for personal services, whether such compensation is denominated as wages, salary, commission, bonus pay or otherwise; and

(B) does not include awards for making suggestions.

(b) Subject to the provisions of this section and the provisions of section 303 of the Consumer Credit Protection Act (15 U.S.C. 1673) pay from an agency to an employee is subject to legal process in the same manner and to the same extent as if the agency were a private person.

(c) (1) Service of legal process to which **an agency is subject** under this section may be accomplished by certified or registered mail, return receipt requested by personal service, upon -

(A) the appropriate agent designated for receipt of such service of process pursuant to the regulations issued under this section; or

(B) the **head of such agency**, if no agent has been so designated.

(2) Such legal process shall be accompanied by sufficient information to permit prompt identification of the employee and the payments involved.

(d) Whenever any person, who is designated by law or regulation to accept service of process to which an agency is subject under this section, is effectively served with any such process or with interrogatories, such person shall respond thereto within thirty days (or within such longer period as may be prescribed applicable State law) after the date effective service thereof is made, and shall, as soon as possible but not later than fifteen days after the date effective service is made, send written notice that such process has been so served (together with a copy thereof) to the affected **employee at his or her duty station** or last-known home address.

(e) No employee whose duties include responding to interrogatories pursuant to requirements imposed by this section shall be subject to any disciplinary action civil or criminal liability or penalty for, or on account of, any disclosure of information made by such employee in connection with the carrying out of any of such employee's duties which pertain directly or indirectly to the answering of any such interrogatory.

(f) **Agencies affected** by legal process under this section shall not be required to vary their normal pay and disbursement cycles in order to comply with any legal process.

(g) Neither the **United States, an agency, nor any disbursing officer** shall be liable with respect to any payment made from payments due or payable to an employee pursuant to legal process regular on its face, provided such payment is made in accordance with this section and the regulations issued to carry out this section. In determining the amount of any payment due from, or payable by, **an agency to an employee**, there shall be excluded those amounts which would be excluded under section 462(g) of the Social Security Act (42 U.S.C. 662(g)).

(h)

(1) Subject to the provisions of paragraph (2), **if an agency** is served under this section with more than one legal process with respect to the same payments or payable to an **employee**, then such payments shall be available, subject to section 303 of the Consumer Credit Protection Act (15 U.S.C. 1673), to satisfy such processes in priority based on the time of service, with any such process being satisfied out of such amounts as remain after satisfaction of all such processes which have been previously served.

(2) A legal process to which **an agency** is subject under section 459 of the Social Security Act (42 U.S.C. 659) for the enforcement of the **employee's legal obligation** to provide child support or make alimony payments, shall have priority over any legal process to which an agency is subject under this section.

(i) The provisions of this section shall not modify or supersede the provisions of section 459 of the Social Security Act (42 U.S.C. 659) concerning legal process brought for the enforcement of an individual's legal obligations to provide child support or make alimony payments.

(j)

(1) **Regulations implementing** the provisions of this section shall be promulgated -

- (A) by the President or his designee for each **executive agency**, except with regard to employees of the United States Postal Service, the President or his designee, **the Postmaster General shall promulgate such regulations;**

(B) **jointly by the President pro tempore of the Senate and the Speaker of the House of Representatives, or their designee, for the legislative branch of the Government; and**

(C) by the **Chief Justice of the United States** or his designee for the judicial branch of the Government.

(2) Such regulations shall provide that **an agency's administrative costs** in executing a garnishment action may be added to the garnishment, and that the **agency may** retain costs recovered as offsetting collections.

(k)

(1) No later than 180 days after the date of the enactment of this Act, **the Secretaries of the Executive departments** concerned shall promulgate regulations to carry out the purposes of this section with regard to members of the uniformed services.

(2) Such regulations shall include provisions for -

(A) the involuntary allotment of the pay of a member of the uniformed services for indebtedness owed a third party as determined by the final judgment of a court of competent jurisdiction, and as further determined by competent military or executive authority, as appropriate, to be in compliance with the procedural requirements of the Soldiers' and Sailors' Civil Relief Act of 1940 (50 App. U.S.C. 501 et seq.); and

(B) consideration for the absence of a member of the uniformed service from an appearance in a judicial proceeding resulting from the exigencies of military duty.

(3) **The Secretaries of the Executive departments** concerned shall promulgate regulations under this subsection that are, as far as practicable, uniform for the uniformed services. The Secretary of Defense shall consult with the Secretary of Transportation **with regard to the promulgation of such regulation that might affect members of the Coast Guard when the Coast Guard is operating as a service in the Navy**

Now here are the parallel authorities for 5520(a)

5 CFR part 582

32 CFR part 112

32 CFR part 113

39 CFR part 491

So let us look at one to see if your pay can be garnished by the state.

Title 5 -- Administrative Personnel

CHAPTER I -- OFFICE OF PERSONNEL MANAGEMENT

**Part 582 -- Commercial garnishment of Federal employees' pay**

Does this mention that your pay can be garnished? **Only if you are an employee of a "AGENCY."** To further clarify you are not to be subject to any garnishment for income tax is found in the notes of the 5520(a) section

**EX. ORD. NO. 12897. GARNISHMENT OF FEDERAL EMPLOYEES' PAY**

**Ex. Ord. No. 12897, Feb. 3, 1994, 59 F.R. 5517, provided:**

By the authority vested in me as President by the Constitution and the laws of the United States of America, including section 5520a(j)(1)(A) of title 5, United States Code, as added by section 9 of Public Law 103-94, it is hereby ordered as follows:

Section 1. The Office of Personnel Management, in consultation with the Attorney General, is designated to promulgate regulations for the implementation of

section 5520a of title 5, United States Code, with respect to civilian employees and agencies in the executive branch, except as provided in section 2 of this o

Sec. 2. The Postmaster General is designated to promulgate regulations for the implementation of section 5520a of title 5, United States Code, with respect to employees of the United States Postal Service. William J. Clinton

Now with all this background in mind you can see that you first have to be liable for a federal income tax before a State can require you to pay a State income tax. That is why the Congress cannot answer the people that placed the question as to what makes the common man in the states liable for an income tax. There are no such liability statutes for a personal income tax as shown here.

I will take one State's income tax agreement, which is well over 50 pages, to show what all States have to have in order to begin to have any right to lay a tax income upon certain people that are not necessarily you. If a State says they have no Tax Agreement they are either lying or do not want to be caught in their R.I.C.O. action towards all people in the state that are not an "agency" employee and their employers are not defined as an "Agency" subject to an income tax withholding.

New Jersey had a tax agreement long before they instituted their income tax scam in 1976 and the Tax Agreement shows that to be. When reading the Agreement you will note many pages carrying the same page number. That is because within the Agreement are addendums and other agreements that have to have their page 1, 2, 3 etc., etc. The previous agreement concerned ATF type taxes, motor fuel taxes, etc. The list is extensive and with the new Tax Agreement now includes personal income tax since the State had to make a new Agreement to institute a personal income tax on "AGENCY" employees.

Many people have asked their states for the Tax Agreement only to be turned away by the state people saying they don't know what the party is asking or that they don't have one. Now all of you reading this know it is a lie and they are covering up the fact that when one gets this Tax Agreement the scam will be uncovered, especially when the people start digging into what I am presenting here. The State of North Carolina is in the category of play dumb mode, but in the State of North Carolina instructions to fill out a NC1040 Form, it clearly states that you are to fill out a NC 1040 on the determination that you are liable for a federal tax and if you don't have to file a federal tax then fill out a NC 1040 as if you did have to file a federal 1040. Now I ask you, how much double speak one take from government that is out to rob you of your non taxable pay? How can you fill out a NC 1040 when you have no federal tax liability to go by to fill out a NC 1040? It's the same as saying, fill up this milk jug as if you had the milk to fill it and if you don't you will be prosecuted.

You will note in the Tax Agreement document of New Jersey the Agreement tells the State to rely on the IR Code sections listed and in the federal government manuals that are included in the Tax Agreement they tell the State exactly what is to be written in the letter to the taxpayer when they notify him of a tax due. In my mind I want you to note these pages in the IRS manual supplied to each state, they are page 1272-381, 382. Then page 1272-386 showing gift tax is a BMF not an IMF. Pages 1272-395, 395 shows the letter IRS tells the State you should receive when you don't do some things they say you should, like no filling up the milk jug when you have no milk. . And finally Exhibit (33) 00-3 showing all the States having a tax agreement and what federal codes apply. What is particularly interesting, that many of us already know, is look what state has the Department of Treasury listed. Is it where everyone thinks it is in D.C.? Now refer you to 27CFR part 250.11. This just so happens to be the regulation for 26 USC "Collection Authority," as cited in 68 A Stat. 775 and 70 Stat 391 and found in T.C. ATF-48 Federal Register 13551, Mar. 31, 1978 as required by Title 1 Code of Federal Regulations Subpart B section 21.40 and 21.41.

It is well known by the true researchers in America that 80 percent of the American men and women do not have a tax liability and neither the Congress nor the Internal Revenue Service will provide that which cannot exist. They would be bending over backwards to give it to you if there was one that affects the common man and woman living in the areas called North Carolina, New York, California, etc., etc.. Now I did not say State of North Carolina, New York, California for a reason, which is too complicated to go into as this for Tax Agreements Only.

There are no statutes written by Congress that imposes a tax liability for the private man or woman and that is why no State can write a statute that imposes a liability either. The proof is in the State of North Carolina tax instructions that says the federal liability determines state liability. Absent this federal liability, the State personnel are involved in one gigantic R.I.C.O. action against the people in conspiracy with the Internal Revenue Service.

So with that I now present the State Tax Agreement that all States are mandated to have to implement their income tax scam.

The Informer July 2003

AGREEMENT  
ON  
COORDINATION OF TAX ADMINISTRATION  
BETWEEN  
THE STATE OF NEW JERSEY  
AND  
THE INTERNAL REVENUE SERVICE

## AGREEMENT ON COORDINATION OF TAX ADMINISTRATION

In the interest of extending mutual benefits to be derived from the coordination of tax administration by the State of New Jersey and the Internal Revenue Service. U. S. Department of the Treasury, the following agreement is entered into for the exchange of tax information and the carrying out of joint arrangements to improve the enforcement of the tax laws of their respective jurisdictions.

(1) Establishment of Mutually Agreeable Programs - The Director, Division of Taxation for the Department of the Treasury of the State of New Jersey. and the District Director of Internal, Revenue, Newark. New Jersey will establish mutually agreeable programs to exchange information on a reciprocal basis in order to secure returns, improve enforcement, efforts, determine tax liability, and effect collections of. taxes from persons subject to tax under either jurisdiction.

(2) Consideration of Differences in State and Federal Tax Structures - It is recognized that differences in tax structures and rates, statutory authority regulations, administrative procedures, and available enforcement resources must be given appropriate consideration in determining the extent to which the State and the Internal Revenue Service can reasonably be expected to undertake to provide information

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- 2 -

and assistance and evaluating the benefits to be derived therefrom.

(3) Basis for Instituting Actions - This agreement provides the general basis for achieving the objectives desired in the coordination of tax administration and the nature of the actions to be taken in accordance with these objectives. The actions included in the categories referred to in the attachment to this agreement, if not already in effect, will be initiated at the earliest practicable date.

initiated at the earliest practicable date.

(4) Additional Aspects of Coordination - The State officers and the District Director will consider additional aspects of coordination and make such recommendations to the parties to this agreement respecting any substantial changes in the attachment as may from time to time appear desirable. If either party to this agreement determines that modification or supplementation would be in the interest of improved mutual exchange or coordination he will advise the other party of the desired change and, within a reasonable period, arrangements will be made to amend or revise the agreement on a mutually satisfactory basis.

(5) Changes in the Attachment Not of a Substantial Nature - Changes not of a substantial nature in the

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- 3 -

provisions of the attachment to this agreement may be made by mutual consent of the State officers and the District Director. Whenever either the State or the Federal officials are of the opinion that high authority should be consulted before undertaking such changes, they will consult such authority and thereafter inform the other officials of the result of the consultation.

APPROVED:  
Governor of New Jersey

Commissioner of Internal Revenue

Signed at Trenton, New Jersey  
*(signature omitted)*

Signed at Washington, D.C.  
*(signature omitted)*

This 15th day of September, 1966

This 27th day of September, 1966

AGREEMENT ON COORDINATION OF TAX ADMINISTRATION

The State of New Jersey and the United States Internal Revenue Service. U. S. Department of the Treasury recognize the mutual benefits to be derived through coordination of their tax administration program to secure returns, determine tax liability, and effect collection of taxes, and the parties (---updating and renewing their agreement of September 27, 1966- -) do hereby agree to

continue cooperative programs already established and to enter into additional arrangements designed to improve the administration and enforcement of the tax laws of their respective jurisdictions. With these objectives, officials of the State, acting under authority vested in or delegated to them to administer State tax laws, and the District Director and other appropriate officials of the Internal Revenue Service will consult from time to time regarding their respective enforcement facilities and problems, and will establish mutually agreeable programs for the exchange of information and assistance.

- 2 -

1. Basis for Instituting Actions - This agreement provides the general basis for achieving the stated objectives in the coordination of tax administration and the general nature of the actions to be taken in accordance with these objectives. Specific arrangements to achieve these objectives will be initiated in a manner and at such time as is mutually agreeable to the appropriate State and Internal Revenue Service officials. They shall explore and adopt mutually acceptable techniques and modes of exchange which will provide the most useful data, at the least possible cost and with least possible interruption to their respective operating routines. To this end, they will seek to attain the maximum exchange of data by electronic and mechanical means.

Modifications of or supplementations to this agreement which are not of a substantial nature may be made by such officials without consulting higher authority, but proposed changes of a substantial nature will be referred to the Governor and the Commissioner of Internal Revenue.

- 3 -

2. Inspection of Tax Returns - This agreement shall constitute the requisite authorization for designated personnel of the Internal Revenue Service to inspect all classes of State

tax returns.'This agreement shall also constitute the requisite authorization for designated tax personnel of the State to inspect income, estate, gift, excise and all other classes of Federal tax returns (except returns relating to: the tax on wagering, Chapter 35; the occupational tax on coin-operated devices, Subchapter B of Chapter 36; and the tax on machine guns and certain other firearms, Chapter 53) for the purpose of administering State tax laws or for the purpose of furnishing information to local tax officials for use in administering local tax laws; this authorization shall continue in effect until such time as the Commissioner of Internal Revenue by written notice to the Governor provides that such inspection will be permitted only on the basis of periodic applications therefor. The inspection of Federal returns pursuant to this authorization will be for the purpose of administering the following State tax laws:

Title 54 of the Revised Statutes of New Jersey

- 4 -

As a prerequisite to inspection by State tax personnel of Federal returns or receipt of related information, the Governor agrees to furnish to the District Director of Internal Revenue at Newark a list showing the names, official titles, and if feasible the social security numbers, of all State tax personnel designated by the Governor to inspect Federal tax returns or receive related information. Such list will note whether any State tax personnel so designated are limited to the inspection of certain classes of Federal tax returns or related information. Additions to and deletions from the list will be furnished as they occur. Likewise, information concerning Internal Revenue Service personnel designated to inspect State tax returns or related information shall be furnished to the State in the form and manner requested by the State.

Before Federal tax return, or taxpayer name and address, information may be furnished by State tax authorities to tax officials of a political subdivision of the State for use

in administering the tax laws of such subdivision, the Governor

- 5 -

will request authorization from the Commissioner of Internal Revenue, stating the official title of the tax officials who will receive the tax return information, indicating the specific data to be furnished, and referring to the local tax laws which such officials are charged with administering. In this event, the State agrees to furnish to local tax officials only such tax return data as is directly pertinent and essential to the administration of the local tax laws, will exercise diligence to assure that local tax officials take appropriate steps to prevent unauthorized use or disclosure of such information, and will maintain a list of the names of the local tax officials to whom the information is furnished.

3. Delinquent Returns and Collection of Taxes

Under such arrangements as may be practicable and feasible, the appropriate State and Internal Revenue Service officials will furnish each other information which will assist in locating the whereabouts sources of income, employers, or real and personal property of persons whose tax accounts are delinquent. Additionally, they will exchange lists of taxpayers

- 6 -

and other information relevant to the identification of persons who have failed to file tax returns.

4. Cooperative Audits and Audit Adjustments -

Within the framework of available enforcement resources, the appropriate State and Internal Revenue Service officials will develop cooperative return selection and examination programs with the objective of minimum duplicate audit effort, increased Federal and State audit coverage, minimum taxpayer contact and optimum revenue results. They will furnish each other, in accordance with mutually agreed schedules and routines, information on audit adjustments made by their respective

ornices, and such other information as will assist in determining final tax liability.

5. Scope of Exchange - Other information relevant to the administration of State and Federal taxes may be exchanged, if feasible, under arrangements made by the appropriate State and Federal tax officials. Such information may include, but shall not be limited to, lists, magnetic tapes, transcripts or abstracts pertaining to: (a) taxpayer identity and address, and

- 7 -

tax return and related data; (b) tax refunds and rebates; (c) registrations of automobiles, trucks, tractors, and other highway motor vehicles; (d) distributors and suppliers of motor fuels and special fuels; (e) organizations exempt from taxes under State or Federal law and revocation of exempt status; (f) individuals, partnerships, and corporations engaged in a specific type of business or profession; (g) incorporations and dissolutions of corporations; (h) valuations and appraisals of real or personal property; (i) inventories of lock boxes of decedents; (j) employers, together with their addresses and identification numbers; and (k) other data which the appropriate State and Federal officials may deem to be useful in tax administration.

6. Other Cooperative Activities - In addition to the exchange of tax information. State and Internal Revenue Service officials will, to the extent feasible, extend to each other assistance in other tax administration matters.

This may include such activities as taxpayer assistance, stocking of tax forms for the public, training of personnel, special statistical studies and compilations of data, development and improvement of tax administration systems and procedures,

- 8 -

and such other activities as may improve tax administration.

7. Limitations - Differences in tax structures and rates, statutory authority, regulations, administrative procedures, and available resources must be given appropriate

cedures, and available resources must be given appropriate consideration in determining the extent to which the State and the Internal Revenue Service can undertake to provide information and assistance to the other.

All tax information furnished pursuant to this agreement, irrespective of the manner, form or mode, shall be used solely for the purpose of tax administration and shall not be made public or otherwise used except to the extent and in the manner permitted by applicable laws, rules or regulations.

Information generally will not be furnished respecting any case in which prosecution is pending or is under consideration, but may be furnished after the criminal aspects of a case have been finally disposed of, irrespective of the method of disposition.

- 9 -

8. Officials to Contact for the Obtaining of Information - Requests by the State for tax return information in magnetic tape mode will be made to the Commissioner of Internal Revenue, attention D:O. Requests for physical inspection or copying of Federal tax returns showing addresses within the State will be made to the Director, Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania, 19155; requests for audit abstracts and reports pertaining to such returns will be made to the District Director at Newark; for tax returns showing addresses outside the State, the requests will be made to the Commissioner of Internal Revenue, attention CP:C:D. Requests by Internal Revenue Service personnel for inspection or copying of State tax returns and related documents will be made to such State officials as the Governor or his delegate shall designate.

9. Protecting the Confidentiality of Tax Returns - The Governor hereby designates the Director of Taxation to be responsible for maintaining the safeguards necessary to

preserve the Confidentiality of Federal I tax return information in the hands of State, and if applicable local, tax authorities, and for maintaining the list of local tax officials to whom information is furnished.

The appropriate State and Internal Revenue Service officials shall take all steps necessary to safeguard the storage and handling of tax return data exchanged under this agreement -- whether in hard copy, photocopy, magnetic tape or other form. All personnel having access to tax returns or tax return data in any form shall be reminded in writing of the criminal penalties for any unauthorized disclosure of tax returns or data therefrom..

APPROVED:

(signature omitted) \_\_\_\_\_  
Governor of the  
State of New Jersey

(signature omitted) \_\_\_\_\_  
Commissioner of  
Internal Revenue

Signed. at Trenton, New jersey  
this 6th day of Nov., 1970

Signed at Washington, D. C.  
this 30th day of November, 1970

## AGREEMENT ON COORDINATION OF TAX ADMINISTRATION

### Section 1. Introduction

1.1 The Agency and IRS recognize the mutual benefits to be derived through coordination of their tax administration programs to secure returns, determine tax liability, and effect collection to taxes; and the parties do hereby agree to continue, to the extent permitted by law, the cooperative programs already established and to enter into additional arrangements designed to improve the administration and enforcement of tax laws to their respective jurisdictions. Officials of the Agency, acting under authority vested in or delegated to them to administer State tax laws, and the appropriate officials of IRS will consult from time to time regarding their respective enforcement efforts and will establish mutually agreeable programs for the exchange of information and assistance.

1.2 This agreement provides the general basis for achieving coordination of Federal and State tax administration. Specific arrangements will be initiated in a manner and at such time as are mutually agreeable to Agency and IRS officials. They shall explore and adopt

mutually acceptable techniques and modes of exchange which will be most beneficial to improved tax administration with the least possible interruption of their respective operating routines and with strict adherence to laws, regulations, and rules for protecting the confidentiality of returns and return information.

Section 2. Definitions

For purposes of this agreement, the following definitions shall apply:

2.1 Agency. The term "Agency" means Division of Taxation  
(Name of State agency,  
of the Department of the Treasury  
body, or commission)

2.2 The term "IRS" means the Internal Revenue Service,  
U. S. Department of the Treasury.

2.3 State. The term "State" means the State of  
(Name of State,  
New Jersey  
Commonwealth, etc.)

2.4 Agency Representative. The term "Agency Representative" means an Agency officer or employee designated in writing by the head of the Agency as an individual who is to inspect or receive Federal returns or Federal return information on behalf of the Agency as provided by section 6103(d) of the Code, but only so long as the duties and employment or such officer or employee require access to Federal returns and Federal return information for purposes or State tax administration.

2.5 Federal Return. The term "Federal return" means any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of the Code which is filed with the IRS by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

- 3 -

2.6 Federal Return Information. The term "Federal return information" means -----

(a) a taxpayer's identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions,

credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments, whether the taxpayer's Federal return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by IRS with respect to a Federal return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person under the Code for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense; and

(b) any part of any written determination or any background file document relating to such written determination (as such terms are defined in section 6110(b) of the Code) which is not open to public inspection under section 6110 of the Code.

2.7 State Return. The term "State return" means any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of the

- 4 -

internal revenue laws, or related statutes, of the State, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

2.8 State Return Information. The term "State return information" means a taxpayer's identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments, whether the taxpayer's State return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by the Agency with respect to a State return or with respect to the determination of the existence, or possible existence, or liability (or the amount thereof) of any person under the internal revenue laws, or related statutes, of the State for any

tax, penalty, interest, fine, forfeiture, or other imposition, or offense.

2.9 Inspection. The term "inspection" means any examination or a return or return information.

2.10 Disclosure. The term "disclosure" means the making known to any person in any manner whatever a return or return information.

2.11 State Tax Administration. The term "State tax administration"

(a) means --

- 5 -

(i) the administration, management, conduct, direction, and supervision of the execution and application of the revenue laws, or related statutes of the State, and

(ii) the development and formulation of State tax policy relating to existing or proposed internal revenue laws, or related statutes, of the State, and

(b) includes assessment, collection, enforcement, litigation, and statistical gathering functions under such laws or statutes.

2.12 Code. The tem "Code" means the Internal Revenue Code of 1954, as amended.

Section 3. Disclosure of Federal Returns and Federal Return Information

3.1 Under the laws of the state, the Agency is charged with the responsibility for the administration of taxes imposed on \_\_\_\_\_ (specify)

SEE ATTACHED LIST

Federal returns and Federal return information (whether originals, paper copy, photocopy, microfilm, magnetic tape, or any other form) received

AGREEMENT ON COORDINATION OF TAX ADMINISTRATION

Section 3. Disclosure of Federal Returns and Federal Return Information

3.1 Under the laws of the State, the Agency is charged with the responsibility for the administration of taxes imposed on:

Alcoholic-Beverage Tax	54:41-1 et seq.
Business Personal Property Tax	54:9-1 et seq.

Business Personal Property Tax	54:7-1 et seq.
Business Personal Property Tax	54:11A-1 et seq.
Capital Gains & Other Unearned Income Tax	54:8B-1 et seq.
Cigarette Tax	54:40A-1 et seq.
Corporation Business Tax (Net Income & Net Worth)	54:10A-1 et seq.
Corporation Income Tax	54:10E-1 et seq.
Emergency Transportation Tax	54:8A-1 et seq.
Financial Business Tax	54:10B-1 et seq.
Insurance Premium Tax	54:16-1 et seq.
	54:16A-1 et seq.
	54:18A-1 et seq.
	54:18A-1 et seq.
	& 54:17-4 et seq.
Local Property Tax	54:4-1 et seq.
Motor Fuels Tax	54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise Tax	54:30A-16 et seq.
Public Utility Franchise Tax	54:30A-18 et seq.
Public Utility Gross Receipts Tax	54:30A-49 et seq.
Railroad Franchise Tax	54:29A-1 et seq.
Railroad Property Tax	54:29A-1 et seq.
Realty Transfer Fee Tax	46:15-5 et seq.
Retail Gross Receipts Tax	54:11C-1 et seq.
Sales & Use Tax	54:32B-1 et seq.
Savings Institution Tax	54:10D-1 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance Tax	54:33-1 et seq.
Estate Tax	54:38-1 et seq.
Transportation Benefits Tax	54:8A-58 et seq.
Unincorporated Business Tax	54:11B-1 et seq.
Gross Income Tax	54:A1-1 et seq.

-6-

pursuant to this agreement will be used for the purpose of, and only to the extent necessary in, State tax administration.

3.2 This agreement constitutes the requisite authorization pursuant to section 6103(d) of the Code for IRS to disclose to, and permit inspection by, an Agency Representative of Federal returns and Federal return information relating to taxes imposed by chapter(s)

1, 2, 6, 11, 12, 21, 23, 24, 44, 51, 52, and Subchapter

D of 36 \_\_\_\_\_ of the Code.

3.3. Upon the occurrence of any change in employment, duties, or other relevant matters affecting an Agency Representative's right of access to Federal returns and Federal return information or status as Agency Representative, the head of the Agency shall promptly advise IRS in writing that such individual is no longer an Agency Representative.

3.4 An Agency Representative to whom a Federal return of a taxpayer or Federal return information relating to a taxpayer has been

disclosed as provided by section 6103(d) of the Code and paragraph 3.2 of this agreement may thereafter disclose such return or return information:

- (a) to another employee or the Agency for the purpose of, and only to the extent necessary in, the administration of the State tax laws for which the Agency is responsible;
- (b) to another officer or employee of the State to whom such disclosure is necessary in connection with processing, storage, and transmission of such returns and return

- 14 -

#### Section 1. Limitations

7.1 Subject to manpower and time considerations, IRS may in its discretion prepare and furnish to the Agency, upon written request by the head of the Agency, special tabulations or compilations of Federal returns or Federal return information to which the Agency is granted access pursuant to section 6103(d) of the Code and the terms of this agreement.

7.2 Pursuant to the provisions of section 6103(p)(2) of the Code, IRS may charge the Agency a reasonable fee for furnishing Federal returns and Federal return information under the terms of this agreement.

7.3 Under no circumstances shall the Agency permit any Federal return or Federal return information to be inspected by or disclosed to, an individual who is the chief executive officer of the State or any person other than one described in section 3 of this agreement.

7.4 Notwithstanding any other provision of this agreement, IRS shall not disclose or make known in any manner whatever to any person described in section 3 of this agreement--

- (a) any original, copy, or abstract of any return, payment or registration made pursuant to chapter 35 of the Code (relating to taxes on wagering);
- (b) any record required for making any such return, payment, or registration made or required pursuant to chapter 35, which IRS is permitted by the taxpayer to examine or which is produced pursuant to section 7602, of the Code (relating to the examination or books and witnesses); or

(c) any information obtained by the exploitation of any such return, payment, registration, or record made or required pursuant to chapter 35.

7.5 Notwithstanding any other provision of this agreement, IRS shall not disclose or make known in any manner to any person described in section 3 of this agreement information which was obtained pursuant to a tax convention between the United States and a foreign government.

Section 8. Officials to Contact for Obtaining Information

8.1 Requests by the Agency for Federal return information in magnetic tape mode should be made to the Commissioner of Internal Revenue, Attention ACTS:A. Requests for physical inspection or copying of Federal returns showing addresses within the State should be made to the Director, Internal Revenue Service Center, Holtsville,  
(address)  
New York 11799 (Brookhaven Services Center);

and requests for inspection and copying of audit abstracts and reports pertaining to such returns should be made to the District Director(s) at Newark, New Jersey, who will be responsible for making the proper arrangements for such inspection.

8.2 Requests by the head of the Agency for Federal returns of tax-payers or Federal return information relating to taxpayers showing addresses outside the State should be made to the appropriate District Director.

8.3 Requests by authorized officers and employees of the IRS for inspection or copying of State returns and State return information

should be made to Director, New Jersey Division of Taxation  
( title of agency official)

Section 9.1 Termination of Modification of Agreement

9.1 The provisions of this agreement are subject to the provisions of the Code and implementing regulations and published procedures and to the provisions of State statutes and regulations, and this agreement may be terminated or modified at the discretion of IRS or the Agency on account of changes in Federal or State statutes and regulations or whenever in the administration of Federal or State tax laws that action



	Attorney General (signature omitted)
	Signed at <u>Trenton</u>
	this <u>9th</u> day of <u>May</u> , 1977.

AMENDMENT  
TO  
AGREEMENT ON COORDINATION OF TAX ADMINISTRATION

Section 6.4 of the Agreement on Coordinaton of Tax Administration,  
signed by the Commissioner of Internal Revenue on Feb. 22, 1976, and  
by the State Treasurer, on December 29, 1976, and  
(Title of agency official)  
by the Attorney General of the State of  
(Governor or Attorney General) (State or Commonwealth)

New Jersey is hereby amended to read as follows:  
(Name of State)

6.4 Processing of Federal returns or Federal return information received by the Agency from IRS in the form of microfilms, photoimpressions, magnetic tapes, or other format (including reformatting or reproduction, or conversion to magnetic tapes, punch cards, or hard copy printout) and transmission and storage of such Federal returns or Federal return information by or on behalf of the Agency shall be performed only by use of State owned or operated computer or other facilities. In those cases where such facilities used by the Agency are shared with other State agencies, the Agency will assure that only those persons described in section 3 of this agreement will have access to Federal returns or Federal return information, that, in the case of processing of Federal returns and Federal return information, such processing is conducted under the immediate supervision and control of Agency Representatives or other authorized employees of the Agency, and that the processing, transmission, or storage of Federal returns or Federal return information by use of such shared facilities is performed in a manner which meets the requirements of section 6.1 of this agreement.

APPROVED:

(signature omitted)  
(signature)

(signature omitted)  
Commissioner of Internal Revenue

State Treasurer  
(title of agency official)

Signed at Trenton, New Jersey

Signed at Washington, D. C., this

this 24th day of April, 1977

1 day of June, 1977.

APPROVED, on behalf of the	It is my opinion that under applicable
----------------------------	--

	law of the <u>State of New Jersey</u>
(official name of the State)	(official name of the State)
	, the
	<u>State Treasurer</u>
and its officers and employees:	
	is duly empowered and authorized to
[OR]	bind to the terms and conditions of
	amendment to the Agreement on
	Coordination of Tax Administration
	all officers and employees of the
<u>Governor</u>	<u>State of New Jersey</u>
	(official name of the State)
Signed at _____	to whom Federal returns and Federal
this ____ day of _____, 197__.	return information may be disclosed
	<u>Attorney General</u>
	Signed at <u>Trenton, New Jersey</u>
	this <u>27th</u> day of <u>April</u> , 197 <u>7</u> .

MEMORANDUM

Date: Memorandum June 27, 1983

to: Director, Disclosure and Security Division  
National Office  
attg: Michael Sincavage PM:S:DS:O:D

from: Disclosure Officer  
Newark District Office

Subject: Implementation Agreements

Pursuant to your June 14, 1983 request, find enclosed a complete copy of our current agreement with the New Jersey Division of Taxation.

Be advised that this is the only agreement with the jurisdiction of the Newark District.

If you have any questions concerning this matter, please contact our office at FTS # 341-2494.

Stephen D. Fedlam

GUIDELINES FOR IMPLEMENTATION OF THE  
AGREEMENT ON COORDINATION OF TAX ADMINISTRATION  
DEPARTMENT OF THE TREASURY, DIVISION OF TAXATION NEW JERSEY/  
INTERNAL REVENUE SERVICE

I. General Purposes and Objectives

1) Under the authority of Section 6103(d) of the Internal

Revenue Code, as amended by the Tax Reform Act of 1976, the

New Jersey Department of the Treasury, Division of Taxation

(hereafter referred to as the Agency) and the

tion (hereafter referred to as the Agency) and the

Commissioner of Internal Revenue adopted the Agreement on Coordination of Tax Administration. This Agreement has been in full force and effect since June 1, 1977.

2) In order to facilitate the implementation of the Agreement the Director of the Newark District, Internal Revenue Service (hereafter referred to as Director); the Director, Brookhaven Service Center, Internal Revenue Service (hereafter referred to as Director, BSC); and the Agency consider it mutually beneficial to state the procedures and understandings concerning the physical exchange of information.

3) Therefore, in order to implement the Agreement on Coordination of Tax Administration, the Director; Director, BSC, and the Agency agree to establish and implement the following guidelines.

Any line marked with a # is for Official Use Only

- 2 -

Liaison Officials:

The Assistant Director, Special Procedures and Investigations, Division of Taxation, and the Disclosure Officer of the Newark District will be the primary liaison officials for all exchange program matters. In addition, the Disclosure Officer, Brookhaven Service Center; the Chief, Centralized Services, Newark District; and the Chief, Systems and Methods Division of Taxation, may be contacted regarding any problems relating to the transmittal of documents between our offices.

### III. Types of Returns and Return Information

The Director, Director BSC, and the Agency will transmit information on a continuing basis subject to the tolerances and criteria set out in Section IV below, as follows:

1) The Director will provide the Agency with copies of reports of individual and corporate audit changes; Forms 1902E, Reports of Individual Income Tax Examination Changes; 4549, Income Tax Examination Changes; 4549A, Income Tax Examination Changes; 4549B, Income Tax Examination Changes; and Forms 5278, Statement - Income Tax Changes.

2) The Director BSC will provide the Agency with copies of Pages 1, 2 and 3 of Form CP-2000. Request for Verification

Any line marked with a # is for Official Use Only

**Disclosure to States for Tax  
Administration Purposes**

**(33)10**

**General**

(1) The exchange of confidential tax information between the IRS and the States is intended to increase tax revenues and taxpayer compliance and reduce duplicate resource expenditures. Congress has recognized the importance of this exchange program by permitting the disclosure of certain confidential federal tax information to State agencies for tax administration purposes. However, Congress balanced this disclosure authority with additional requirements designed to safeguard Federal tax information against misuse and unauthorized disclosure. A fundamental step toward reducing the risk of unauthorized disclosures is the elimination of unnecessary disclosures. Many of the guidelines, requirements and programs outlined in this Chapter were developed with this goal in mind.

(2) District Directors are assigned responsibility for liaison with State tax authorities and are to be personally involved in the cooperative tax administration program. In those States having more than one district, the Regional Commissioner assigns liaison responsibility to a specific district.

(3) The following terms are defined for use in this Chapter:

(a) "State"—any of the fifty States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Canal Zone, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands.

(b) "State tax administration" the administration, management, conduct, direction, and supervision of the execution and application of the revenue laws (or related statutes) of the State, the development and formulation of State tax policy relating to existing or proposed revenue laws (or related statutes) of the State, including assessment, collection, enforcement, litigation, and statistical gathering functions under such laws and statutes. The term does not include non-tax functions of a State agency such as the determination of eligibility for unemployment compensation or the collection of such benefits if erroneously paid.

(c) "basic agreement"— the Agreement on Coordination of Tax Administration execut-

ed by the Commissioner of Internal Revenue and the head of a State tax agency.

(d) "implementing agreement"— an agreement, complementary to the basic agreement, entered into between the head of a State tax agency with which IRS has finalized an agreement on coordination of tax administration and the IRS District Director who is assigned liaison responsibility with such State tax agency'

(e) "liaison district" — the district responsible for liaison with the State tax agency.

(f) "non-liaison district" — used with reference to multi-district States only, the district(s) other than the liaison district. A multi-district State is a State which has more than one IRS district within its borders.

(g) "affected service center" — the service center(s) responsible for processing returns of taxpayers residing in liaison and/or non-liaison districts and which will be involved in exchanging data with a particular State tax agency.

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1272

**Authority for Disclosure**

(1) Internal Revenue Code section 6103(d) (1) permits the disclosure of returns and return information with respect to taxes imposed by chapters 1,2,6,11,12,21,23,24,31,32,44,51, and 52, and subchapter D of chapter 36 to any State agency, body or commission (or its legal representative) charged under the laws of the State with the administration of any State tax law. Disclosure may be made in response to a written request by the head of the agency, body or commission only for the purpose of, and to the extent necessary in, the administration of such laws. The request may designate representatives to inspect or receive copies of the returns or return information but such representatives may not include any individual who is the chief executive officer of the State or anyone who is not an employee or legal representative of the agency, body or commission. Disclosure of return information may be denied if it will identify a confidential informant or seriously impair a civil or criminal tax investigation (Delegation Order No. 1 (as revised)). The titles of

the chapters listed in section 6103(D)(1) are as follows:

<u>Chapter</u>	<u>Title</u>
1	Normal taxes and surtaxes
2	Tax on self employment income
6	Consolidated returns
11	Estate Tax
12	Gift Tax
21	Federal Insurance contributions act

**Disclosure of Official Information Handbook**

agreement on coordination of tax administration and each data item provided in magnetic tape format.

(2) Every effort will be made to eliminate disclosure of unnecessary information to State tax agencies. Requests for copies of tax returns are to be carefully reviewed to determine what specific information is needed and whether a copy of the entire return should be provided. For example, the agency may only need information concerning a specific item of information or schedule. If so, the needed data can be extracted for the agency or a copy of only the necessary schedule provided. Tolerances and criteria will be established with regard to information which the agency cannot use will be screened out. See (33)41.2:(1)(b)2 for further discussion on tolerances and criteria.

23	Federal unemployment tax act
24	Collection of income tax at source on Wages
31	Special Fuels
32	Manufacturer's Excise Taxes
44	Qualified investment entities
51	Distilled spirits, wine and beer
52	Cigars and cigarette papers and tubes

36 Subchapter D Tax on other use of certain vehicles

(2) Code section 6103 (k) (5) permits the disclosure to State or local agencies, bodies, or commissions lawfully charged with the licensing, registration or regulation of income tax return preparers of taxpayer identity information with regard to such preparers and information as to whether or not any penalty has been assessed against such preparers under code sections 6694, 6695, 7216. In response to a written request by the head of the agency, body, or commission designating the officers or employees to whom the information is to be disclosed, the information may be furnished and used only for the purpose of licensing, registration, or regulation of the preparers.

(3) Code section 4102 permits the inspection of records required to be kept regarding taxes on gasoline and lubricating oils (Subchapter A, Part III of chapter 32, Manufacturers Excise Taxes) by officers of a State or political subdivision charged with the enforcement or collection of any tax on such products. Disclosures under this Code section are to be made pursuant to regulation. See Treasury Regulation 48.4102-1.

**(33)30 (5-20-82)** 1272  
**Disclosures to be Based on Need and Use**

(1) Disclosure of Federal returns and return information to a State agency under section 6103 (d) (1) will be restricted to the agency's justified State tax administration need for and use of such information (see policy statement P-1-35). Disclosure Officers in liaison districts will maintain separate written documentation of agency need for use of information which is disclosed on a continuing basis pursuant to an

**(33)20** MT 1272-121  
IR Manual

page 1272-382  
(9-28-83)

the chapters listed in section 6103(D)(1) are as follows:

Chapter	Title
1	
2	
6	
11	Estate tax
12	Gift tax
21	
23	
24	
31	Special
32	Manufacturer's
44	
51	
52	

36 Subchapter D

(2) Code section 6103 (k) (5) permits the disclosure to State or local agencies, bodies, or commissions lawfully charged with the licensing, registration or regulation of income tax return preparers of taxpayer identity information with regard to such preparers and information as to whether or not any penalty has been assessed against such preparers under code sections 6694, 6695, 7216. In response to a written request by the head of the agency, body, or commission designating the officers or employees to whom the

(3) In discussions and documentation of the particular State tax agency's need for and use of specific information, it is understood that the State tax agency may subsequently use the Federal returns and return information for any State tax administration purposes authorized by the basic agreement even though such subsequent uses were not discussed or noted in the liaison district's documentation records.

(4) Disclosures made to State and local agencies under Code sections 4102 and 6103 (k) (5) will likewise be subject to the same "need and use" restrictions as described above.

**(33)40 (5-20-82)** 1272  
**Agreements on Coordination of  
Tax Administration (Basic  
Agreement)**

(1) The "basic" agreement provides for the mutual exchange of tax data between a specific State tax agency and the Service. Its provisions encompass the required procedures and safeguards. Arrangements for continuing disclosures are made by means of an "implementing agreement" as discussed at (33)42. State tax agency requests for tax data not covered by an Agreement on Coordination of Tax Administration may be made in accordance with instructions contained in (33)44.

**Disclosure of Official Information Handbook**

agreement on coordination of tax administration and each data item provided in magnetic tape format.

(2) Every effort will be made to eliminate disclosure of unnecessary information to State tax agencies. Requests for copies of tax returns are to be carefully reviewed to determine what specific information is needed and whether a copy of the entire return should be provided. For example, the agency may only need information concerning a specific item of information or schedule. If so, the needed data can be extracted for the agency or a copy of only the necessary schedule provided. Tolerances and criteria will be established with regard to information which the agency cannot use will be screened out. See (33)41.2:(1)(b)2 for further discussion on tolerances and criteria.

(3) In discussions and documentation of the particular State tax agency's need for and use of specific information, it is understood that the State tax agency may subsequently use the Federal returns and return information for any State tax administration purposes authorized by the basic agreement even though such subsequent uses were not discussed or noted in the liaison district's documentation records.

(4) Disclosures made to State and local agencies under Code sections 4102 and 6103 (k) (5) will likewise be subject to the same "need and use" restrictions as described above.

information is to be disclosed, the information may be furnished and used only for the purpose of licensing, registration, or regulation of the preparers.

(3) Code section 4102 permits the inspection of records required to be kept regarding taxes on gasoline and lubricating oils (Subchapter A, Part III of chapter 32, Manufacturers Excise Taxes) by officers of a State or political subdivision charged with the enforcement or collection of any tax on such products. Disclosures under this Code section are to be made pursuant to regulation. See Treasury Regulation 48.4102-1.

**(33)30 (5-20-82)** 1272  
**Disclosures to be Based on Need and Use**

(1) Disclosure of Federal returns and return information to a State agency under section 6103 (d) (1) will be restricted to the agency's justified State tax administration need for and use of such information (see policy statement P-1-35). Disclosure Officers in liaison districts will maintain separate written documentation of agency need for use of information which is disclosed on a continuing basis pursuant to an

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**(33)20** MT 1272-121  
IR Manual

page 1272-386  
(9-28-83)

(4) The National Office coordinates certain programs under which State tax agencies may obtain return information. These include the magnetic tape extracts from the Individual Master File (IMF), the Individual Returns Transaction File (IRTF), and the Business Master File (BMF), the magnetic tape extract of gift tax data from the BMF, the release of address information through Project 719, the DM-1 Match Program (Project 082), and the release of employer entity data through the Employment Security Systems Institute (ESSI), Topeka, Kansas. Information concerning these programs is to be maintained with the appropriate implementing agreement and/or Agreement on Coordination of Tax Administration. At a minimum, this information will include:

- (a) a listing of the specific information or data elements provided and any tolerances applied; and
- (b) the title of the State tax agency official to receive the data.

**(33)42.3 (9-28-83)** 1272  
**Responsibilities and Procedures**

(1) The liaison districts have primary responsibility for ensuring the development and negotiation of implementing agreements with the appropriate State tax agencies within their states. This responsibility includes"

- (a) initiating contact with the State tax agencies;
- (b) seeking input from affected service centers and non-liaison districts, if any.
- (c) drafting the implementing agreements.
- (d) arranging meetings between State and Service officials;
- (e) obtaining assistance from the region when necessary to resolve differences; and
- (f) assuring that implementing agreements and any subsequent amendments are submitted and reviewed on a timely basis.

(2) The liaison districts will also be responsible for maintaining complete and current documentation of the State tax agency's need for and use of all Federal returns, return information and data elements which are provided to the agency on a continuing basis pursuant to the implementing agreement. The documentation shall include the report described at (33)42.4. Also see (33)30:(3).

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**(33)42.2** MT 12/2-121

**(33)40 (5-20-82)** 1272  
**Agreements on Coordination of Tax Administration (Basic Agreement)**

(1) The "basic" agreement provides for the mutual exchange of tax data between a specific State tax agency and the Service. Its provisions encompass the required procedures and safeguards. Arrangements for continuing disclosures are made by means of an "implementing agreement" as discussed at (33)42. State tax agency requests for tax data not covered by an Agreement on Coordination of Tax Administration may be made in accordance with instructions contained in (33)44.

**Disclosure of Official Information Handbook**

(3) non-liaison districts and affected service centers are responsible for providing timely input to the liaison district and also for assuring that the liaison district is promptly apprised of any significant changes in program, practices and procedures which might affect exchange program activities.

(4) Directors of liaison districts are to be personally involved in negotiating implementing agreements with the appropriate State tax agencies. They are to assure that the Directors of any non-liaison districts and affected service centers are involved in and concur with the terms of agreements which will affect their operations.

(5) Final drafts of the initial implementing agreements will be submitted to the Assistant Regional Commissioner (TX) for review and transmittal to the National Office, Disclosure and Security Division, PM:S.DS. These agreements are not to be signed prior to review by the National Office, Disclosure and Security Division. These agreements are not to be signed prior to review by the National Office, Disclosure and Security Division. If the agreements are to be signed only the liaison District Director, the concurrence of any non-liaison District and affected Service Center Directors will be noted in the memorandum transmitting the agreement for review.

(6) Subsequent amendments to and revision of implementing agreements will be executed locally without prior approval by the National Office.

(7) Regional Disclosure Officers will review the initial draft agreements and any subsequent amendments or revisions to assure that all requirements have been met. they will also assure that the draft agreements are submitted promptly to the National Office.

(8) The Disclosure and Security Division, PM:S.DS, will review the initial draft agreements and coordinate when necessary with the office of Chief Counsel, Disclosure Litigation Division, CC.D. Approved drafts and those requiring only minor changes will be returned directly to the liaison districts and the regions will be notified accordingly. After the required changes, if any, have been made, the agreements may be signed. Draft agreements requiring major or extensive revision will be returned to the regions with detailed comments on the changes needed. These agreements will have to resubmitted for review and approval prior to being signed.

(c) such return or return information related or may relate to a transactional relationship between a person who is or may be a party to the proceeding and the taxpayer which affects or may affect, the resolution of an issue in such proceeding or investigation.

(2) The disclosure of Federal returns or return information in State judicial or administrative proceedings pertaining to tax administration is further limited by section 6103 ( ) (4) of the Code which permits disclosure only if:

(a) the taxpayer is a party to such proceeding or the proceeding arose out of or in connection with determining the taxpayer's civil or criminal liability, or the collection of such civil liability in respect of any tax imposed, return information relates to the resolution of a tax issue in the proceeding; or

(b) the treatment of an item reflected on such return is directly related to the resolution of a tax issue in the proceeding; or

(c) such return or return information directly relates to a transactional relationship between a person who is a party to the proceeding and the taxpayer which directly affects the resolution of a tax issue in the proceeding.

(d) disclosure does not identify a confidential informant or seriously impair a civil or criminal tax investigation, as determined by the Service.

(3) At the time of disclosure to the agency, or at the time an Agreement on Coordination of the Tax Administration is signed, each agency receiving returns or return information is advised of its obligation to notify the Service in writing of its intention to disclose such return or return information in a State judicial proceeding or to any party other than the taxpayer or his/her designee in a State administrative proceeding. The notice is to be signed by the head of legal representative of the agency and directed to the liaison District director at least 30 days prior to the date the disclosure is to be made. The following information should be included:

(a) the name, address, and taxpayer identification number (if available);

(b) the tax periods involved and type of tax;

(c) a description of the information to be disclosed;

(d) the purpose for which the proceeding is being conducted; and

(e) the district or service center Disclosure Officer receiving the notification referred to

(33)90 MT 1272-97  
IR Manual

## Disclosure of Official Information Handbook

(3) above will coordinate the proposed disclosure in the manner described in (33)7 (3). further, in any case in which it is known that the actions described in (33)70:(1) a (2) have not been taken, the actions required there should also be taken. If at this time is found that a recommendation for criminal prosecution is pending, the National Offi Disclosure and Security Division, should also be advised in order to permit additional coordination with other offices having control of the case. No disclosure will be authorized of any return or return information which identify a confidential informant seriously impair any civil or criminal tax investigation. Except in unusual circumstance the coordinating Disclosure Officer will prepare an appropriate response to the State official proposing the disclosure within 15 days if receipt of the notification. In every case, the Disclosure Officer must see that a response is made prior to the date the disclosure is to be made. State tax agencies will be advised to edit any documents which they intend to disclose in a judicial or administrative tax proceeding to delete Federal returns and return information where their disclosure is proscribed by Code Section 6103 (h)(4).

(33)(10) 0 (5-20-82)

1272

### Letters to Taxpayers

(1) Form letters to taxpayers from State or local agencies should clearly note that information obtained from the Service was done so pursuant to law. Agency representatives should be requested to utilize the following language, or its equivalent in letters sent to taxpayer on the basis of information obtained from the Internal Revenue Service:

(a) Statutory Authority Reference--"Under authorization of Federal law, (*specify appropriate section of the Internal Revenue code*), this office (or name of the agency body, commission) has obtained from the Internal Revenue Service information.....";

1. "You filed a Federal income tax return within for the year \_\_\_\_\_ showing a address within this State but we have been unable to locate you (*name of State*) income tax return.....".

2. "a change has been made in your Federal income tax liability.....".

3. "you received dividend and/or interest income and thus may own property subject to State intangible personal property taxes.....".

## Disclosure of Official Information Handbook

4 "you have been assessed a penalty under section under section 6695 of the Internal Revenue Code....." or

5 " you reported excise tax on lubricating oil on your Form 720, Federal Quarterly Excise Tax Return, for period ending \_\_\_\_\_ but we have been unable to locate your (name of jurisdiction) excise tax return....."

(33) (11)0 (5-20-83) 1272

### Special Statistical Studies, Compilations and other services

(1) State tax agencies as well as other agencies and organizations seeking statistical information compiled from Federal return information for non-tax purposes should be advised to make their requests pursuant to Internal Revenue code section 6108 (b). These requests would be addressed to, Director, Statistics of Income Division, D:R:S, Internal Revenue Service, 1111 constitution Avenue, NW, Washington, DC 20224.

(2) State tax agencies may use Federal returns and information in preparing statistical tabulations for State tax administration. However, such tabulations may not be released outside the agency, except in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. Questions concerning the preparation of statistical tabulations in anonymous form may be directed to the director, Statistic of Income Division. Generally, release of statistical tabulations are to conform to the following:

(a) no statistical tabulation may be released with cells containing data from fewer than three returns;

(b) statistical tabulations prepared for geographic areas below the State level may not be released with cells containing data from than ten returns; and

(c) tabulations which would pertain to specifically identified taxpayers or which would tend to identify a particular taxpayer either directly or indirectly may not be provided.

(b) copies of other documents requested separately, such as a copy of a W-2 or revenue agent's report--\$.10 per page up to a size of 6 1/2 by 14 -- the rate per page may be increased based on cost.

(c) copies of documents which are larger than 8 1/2 by 14 -- the rate per page may be increased based on cost.

(d) certifications of photocopies - \$1.00 per document:

(e) abstract or transcript service - \$2.50 per hour, and

(f) magnetic tape extracts, special statistical studies, and other services -- charges are made on a cost reimbursable basis (estimates will be provided at the time that the reimbursable agreement, Form 5181, is offered.)

(2) State and local tax agencies may also be charged on a reimbursable cost basis if the time expended by Service employees in complying with disclosure and recordkeeping requirements such as stripping return files of undisclosed information or preparing records of disclosure in accordance with Code section 6103 (p). Appropriate records of time spent in performing such functions should be maintained to be used as a basis for billing.

(3) Changes may be waived for routine photocopying of documents in those instances where the State reciprocates and does not charge the IRS for similar service. If the agency involved has entered into an Agreement on Coordination of Tax Administration with the Service, the waiver of charges should be incorporated in the implementing agreement (see (33)42 2). such waiver in the implementing agreement will not, however, extend to charges for magnetic tape extracts or special statistical studies.

(4) For instructions regarding charges, billing documents, controls and procedures see Chapter 500 of this Handbook.

(33)(13)0 (5-20-82)

### Combined Federal/State Information Return Reporting

(1) A program is being implemented to permit taxpayers who file Information Returns

- (1) Charges for providing information as described in this Chapter may include the following:  
 (a) copies of returns—\$,10 for each page (and additional charges for search).

MT 1272-97

(33)(13)0  
 IR Manual

**State Tax Agencies Having Agreements and Code Chapters Covered**

STATE AGENCY	CHAPTERS
ALABAMA	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 23, 24, 31, 44 and 52
ALASKA	
DEPARTMENT OF REVENUE	1, 2, 11, 31, 51 and 52
AMERICAN SAMOA	
DEPT. OF THE TREASURY	1, 2, 6 and 24
ARIZONA	
DEPARTMENT OF REVENUE	1, 2, 6, 11 and 24
DEPT. OF ECONOMIC SECURITY	21, 23 and 24
ARKANSAS	
DEPT. OF FINANCE AND ADMINISTRATION	1, 2, 6, 11,12, 21, 23, 24, 31, 32, 44, 51, 52 and Subchapter D of 36
EMPLOYMENT SECURITY DIVISION	21, 23 and 24
CALIFORNIA	
EMPLOYMENT DEVELOPMENT DEPARTMENT	1, 21, 23 and 24
FRANCHISE TAX BOARD	1,2,6,11, 12, 21, 23, 24, 44, 51,52 and Subchapter D of 36
OFFICE OF STATE CONTROLLER	1,6,11,12, and 44
STATE BOARD OF EQUALIZATION	1,6,11,12,44,51 and 52
COLORADO	
DEPARTMENT OF REVENUE	1,2, 6,11,12, 24, 31, 32 and SubChapter D of 36
CONNECTICUT	
DEPARTMENT OF REVENUE SERVICES	1. 2. 6. 11 and Subchapter D of 36
DELAWARE	
DIVISION OF REVENUE	1,2,6,11,12,21,23,24,44,51,52 and Subchapter D of 36
DISTRICT OF COLUMBIA	
DEPARTMENT OF FINANCE AND REVENUE	1,2,6,11,12,21,23,24,31,44,51,52 and Subc Subchapter D of 36
FLORIDA	
DEPARTMENT OF REVENUE	1,2,6,11,12,21,24,31,32,44,51,52 and Subchapter D of 36
GEORGIA	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 23, 24, 44, 51, 52 and Subchapter D of 36

DEPARTMENT OF REVENUE	1,2,6,11,12,23,31,32,44,51,52 and Subchapter D of 36
GUAM	
DEPT.OF REVENUE AND TAXATION	1,2,6,11,12,21,23,24,44,51,52 and Subchapter D of 36
HAWAII	
DEPARTMENT OF LABOR AND	1, 2, 21, 23 and 24
INDUSTRIAL RELATIONS	
DEPARTMENT OF TAXATION	1,2,6, 11, 12,21,23,24,44,51,52 and
	Subchapter D of 36
IDAHO	
DEPARTMENT OF EMPLOYMENT	21, 23, and 24
DEPARTMENT OF REVENUE AND	1, 2, 6, 11, 12, 21, 23, 24, 51, 52
TAXATION STATE TAX COMMISSION	
ILLINOIS	
BUREAU OF EMPLOYMENT	21, 23 and 24
SECURITY DEPARTMENT OF LABOR	
DEPARTMENT OF REVENUE	1, 2, 6, 21, 23, 24, 34, 44, 51, 52 and Subchapter D of 36
OFFICE OF ATTORNEY GENERAL	11 and 12
INDIANA	
DEPARTMENT OF REVENUE	1, 2, 6, 12, 21, 24, 31, 32, 44, 51, 52 and Subchapter D of 36

IR Manual MT 1272-123

Disclosure of Official Information Handbook  
**Exhibit (33 00-3 Cont. (1)**

page 1272-419  
(11-25-83)

**State Tax Agencies Having Agreements and Code Chapters Covered**

State Agency	Chapters
IOWA	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 23, 24, 31, 32, 44, 51, 52 and Subchapter D of of 36
KANSAS	
DEPARTMENT OF HUMAN	1, 21, 23 and 24
RESOURCES	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 23, 24, 31, 32, 44, 51, 52 and Subchapter D of 36
KENTUCKY	
DEPARTMENT OF HUMAN	1, 21 23 and 2.4
RESOURCES DIVISION FOR	
UNEMPLOYMENT INSURANCE	
REVENUE CABINET	1, 2, 6, 11, 21, 24, 31 and 44
LOUISIANA	
DEPARTMENT OF REVENUE AND	1, 2, 6, 11,12, 21, 23, 24, 31, 51 and 52
TAXATION	
SECRETARY OF LABOR OFFICE OF	2, 21 and 23
EMPLOYMENT SECURITY	
MAINE	
BUREAU OF TAXATION	1, 2, 6, 11, 12, 24, 31 and Subchapter D of 36
DEPT. OF MANPOWER AFFAIRS	1, 21 and 23
MARYLAND	
COMPTROLLER OF THE TREASURY	1, 2, 6, 11,12, 21,23,24,31,44,51,52 and Subchapter D of 36
DEPARTMENT OF HUMAN	1, 23
RESOURCES EMPLOYMENT	

RESOURCES EMPLOYMENT	
SECURITY ADMINISTRATION	
MASSACHUSETTS	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 23, 24, 31, 51, 52, and Subchapter D of 36
MICHIGAN	
DEPARTMENT OF TREASURY	1, 2, 6, 11, 21, 24, 31, 44 and 52
REVENUE DIVISION	
MINNESOTA	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 24 and 44
DEPT. OF ECONOMIC SECURITY	1, 2, 21, 23 and 24
MISSISSIPPI	
STATE TAX COMMISSION	1, 2, 6, 11, 12, 24, 31, 32, 44, 51 and 52
MISSOURI	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 24. and 31
DEPARTMENT OF LABOR AND	1, 2, 6, 21, 23, and 24
INDUSTRIAL RELATIONS DIVISION	
OF EMPLOYMENT SECURITY	
MONTANA	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12 ,21, 23, 24, 44, and Subchapter D of 36
NEBRASKA	
DEPT. OF REVENUE	1, 2, 6 24, 31 and 52
NEW HAMPSHIRE	
DEPARTMENT OF REVENUE	1, 2, 6, 11 and 52
ADMINISTRATION	
NEW JERSEY	
DIVISION OF TAXATION OF THE	1, 2, 6, 11, 12, 21, 23, 24, 44, 51, 52 and
DEPARTMENT OF TREASURY	Subchapter D Of 36
EMPLOYMENT SECURITY AGENCY	21, 23, and 24
OF THE DEPT. OF LABOR AND	
INDUSTRY	

MT 1272-123

IR Manual

Disclosure of Official Information Handbook  
**Exhibit (33)00-3 Cont. (2)**

page 1272-420  
(11-25-83)

**State Tax Agencies Having Agreements and Code Chapters Covered**

STATE AGENCY	CHAPTERS
NEW MEXICO	
DEPT. OF REVENUE AND TAXATION	1, 2, 6., 11, 12, 21, 23, 24, 44, 51, 52 and Subchapter D of 36
HUMAN SERVICES DEPT.	21, 23 and 24
EMPLOYMENT SERVICES	
DIVISION	
NEW YORK	
DEPARTMENT OF TAXATION AND	1, 2, 6, 11, 12, 21, 23, 24, 44, 51, 52 and
FINANCE	Subchapter D of 36
COMPTROLLER, DEPARTMENT OF	1, 2, 6, 11, 12, 21, 23, 24, 44, 51, 52 and
AUDIT AND CONTROL	Subchapter D of 36
NORTH CAROLINA	

DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 23, 24, 31, 44, 51, 52 and
	Subchapter D of 36
NORTH DAKOTA	
STATE TAX COMMISSIONER	1, 2, 6, 11, 12, 21, 24, 44, and Subchapter D of 36
OHIO	
DEPT. OF TAXATION	1, 2, 6, 11, 12, 21, 23, 24, 44, 51, 52 and
	Subchapter D of 36
OKLAHOMA	
TAX COMMISSION	1, 2, 6, 11, 12, 21, 23, 24, 31, 32, 44, 51, 52 and
	Subchapter D of 36
EMPLOYMENT SECURITY COMMISSION	21, 23 and 24
OREGON	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 23, 24, 44, 51, 52
DEPT. OF TRANSPORTATION	31 and Subchapter D of 36
PUBLIC UTILITY COMMISSIONER	1, 6 and Subchapter D of 36
EMPLOYMENT DIVISION	21, 23 and 24
PENNSYLVANIA	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 23, 24, 44, 51, 52 and
	Subchapter D of 36
PUERTO RICO	
DEPT. OF THE TREASURY	1, 2, 6, 11, 12, 21, 24, 44, 51, 52 and
	Subchapter D of 36
RHODE ISLAND	
DEPARTMENT OF EMPLOYMENT SECURITY	21, 23 Chapter I Subchapter A Part 1, Chapter 1
	Subchapter A Part II
DEPARTMENT OF ADMINISTRATION	1, 2, 6, 11, 12, 21, 23, 24, 31, 44, 51, 52 and
DIVISION OF TAXATION	Subchapter D of 36
SOUTH CAROLINA	
TAX COMMISSION	1, 2, 6, 11, 12, 21, 24, 31, 44, 51, 52
EMPLOYMENT SECURITY DIVISION	1, 21, 23 and 24
SOUTH DAKOTA	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 31 and Subchapter D of 36
TENNESSEE	
DEPARTMENT OF EMPLOYMENT SECURITY	21, 23 and 24
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21, 23, 24, 31, 32, 44, 51, 52 and
	Subchapter D of 36
TEXAS	
COMPTROLLER OF PUBLIC ACCOUNTS	I and II
EMPLOYMENT COMMISSION	21, 23 and 24
UTAH	
DEPARTMENT OF EMPLOYMENT SECURITY OF THE INDUSTRIAL COMMISSION	1, 2, 6, 21, 23, and 24
STATE TAX COMMISSION	1, 2, 6, 11, 12, 21, 23, 24, 44, 51, 52 and
	Subchapter D of 36

## State Tax Agencies Having Agreements and Code Chapters Covered

STATE AGENCY	CHAPTERS
VERMONT	
DEPARTMENT OF EMPLOYMENT SECURITY	21, 23, 24
DEPARTMENT OF MOTOR VEHICLES	SubChapter D of 36
DEPARTMENT OF TAXES	1, 2, 6, 11, 21, 23, 24, 31, 44, 51, 52 and SubChapter D of 36
VIRGINIA	
DEPARTMENT OF TAXATION	1, 2, 6, 11, 12, 21, 23, 24, 44, 52 and Chapter 51 Subchapter A. Part I, Subpart D and Part I Subpart B
EMPLOYMENT COMMISSION	21, 23, 24
VIRGIN ISLANDS	
DEPARTMENT OF FINANCE	1, 2, 6, 11, 12, 24
WASHINGTON	
INSURANCE COMMISSIONER	1, 6
EMPLOYMENT SECURITY DEPARTMENT	1, 2, 6, 11, 12, 24
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 52
DEPARTMENT OF FISHERIES	1, 6
DEPT. OF LABOR AND INDUSTRIES	1, 6, 21, 23 and 24
WEST VIRGINIA	
STATE TAX DEPARTMENT	1, 2, 6, 11, 12, 44 and SubChapter D of 36
WISCONSIN	
DEPARTMENT OF REVENUE	1, 2, 6, 11, 12, 21 and 24
DEPARTMENT OF INDUSTRY LABOR AND HUMAN RESOURCES	1, 2, 6, 21, 23 and 24
WYOMING	
STATE BOARD OF EQUALIZATION	1, 2, 6, 11, 12, SubChapter D of 36
EMPLOYMENT SECURITY COMMISSION	1, 2, 21, 23, 24
WORKERS COMPENSATION	21, 23, 24
DIVISION OF THE OFFICE OF STATE TREASURER	