

Tax Returns

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# United States Senate

COMMITTEE ON FOREIGN RELATIONS

FARA: Chron/S116/A  
IRS/Law with Res  
to Disclosure of  
Tax Returns

CARL MARCY, CHIEF OF STAFF  
 DARRELL ST. CLAIRE, CLERK

April 25, 1963

## Memorandum for the Files

Charles Sifton

Re: Disclosure of matter obtained from IRS Files

I spoke this morning with a Mr. McAleer, Director Enforcement Division, Office of the Legal Counsel, of the Internal Revenue Service with respect to the use to which the Committee might choose to put information and documents obtained from the files of the IRS pursuant to Executive Order.

Mr. McAleer stated that it was the Service's interpretation of Section 6103 of the Internal Revenue Code relating to disclosure of returns and date by the Service to Congressional Committees that the Committees could, under Executive Order, obtain information which they might use in any fashion in executive session.

With respect to public session, Mr. McAleer stated that the Service's position was that the Committees could not breach the confidence under which taxpayers reported their income to the IRS by presenting documents or returns obtained from IRS files or by using, in any way, in a manner in which information stemming from IRS files might come to the attention of the public.

He suggested however, that such information might be used to refresh a witnesses recollection, to correct answers given by a witness without public disclosure.

CS:jg  
 4/26/63