



service. This includes practitioners governed by Treasury Department Circular 230.

It is limited to individual income tax returns (Form 1040 series) for tax years 1994 through 1996. A YES or NO answer will be provided for each request. The Service will answer requests for tax years 1994 and 1995 within 45 days of receipt of the request. Processing of requests for tax year 1996 will not be accomplished before November 14, 1997.

The fact-of-filing confirmation may be requested by the individual taxpayer or by the employer. No consent form is needed for confirmations mailed to the taxpayer's address listed on the IRS master file. However, if the request directs the information to a third party (someone other than the IRS or the individual taxpayer), the IRS must receive a consent form for each taxpayer on which fact-of-filing information is requested.

All requests for fact-of-filing information or revocation of consent for participants in this program will be processed at the Kansas City Service Center. The requests should be mailed to:

DISCLOSURE OFFICE
STOP 7000, ANNEX 5
POST OFFICE BOX 24551
KANSAS CITY, MISSOURI 64131

Unless the request is made by the individual taxpayer, with instructions to mail the confirmation to the address listed on the IRS master file, the requests for fact-of-filing information on individual taxpayers must include completed consent forms. The Service recommends the use of the FORM 8821, TAX INFORMATION AUTHORIZATION and that the statement "Fact of Filing for Individual Income Tax Returns (Form 1040 Series)" be included in the column for Type of Tax. However, if this form is not used, the substitute form must contain the following at a minimum:

Fact-of-Filing

Announcement Number 97-19

The Internal Revenue Service (IRS) will continue, through December 31, 1997, its program to respond to requests for fact-of-filing information from firms in the tax professional community with respect to their employees and associates. The tax professional community consists of all firms who prepare tax returns, offer tax advice, or provide tax

Taxpayer(s) Name and Social Security Number

Taxpayer Address(es) (Street, City, State, and ZIP)

Appointee: (TO WHOM

DISCLOSURE IS TO BE MADE)

Name(s)

Address(es)

Return Information to be disclosed:

**(FACT-OF-FILING FOR
INDIVIDUAL INCOME TAX
RETURN(S) (FORM 1040
SERIES)**

*Tax Years 1994, 1995, and
1996*

Signature of Taxpayer(s)

Date of Taxpayer(s)' Signature

The consent forms must be received by the IRS Disclosure Office in the Kansas City Service Center within 60 days of the date of the signature(s) on the consent form. The consent forms for this program may only authorize release of fact-of-filing data for tax years 1994, 1995, and 1996.

The Service will process revocations of consent filed by the individual tax-

payer. Revocation of consent must be filed at the Kansas City Service Center. The revocation will be effective upon receipt by that office.

The IRS will confirm fact-of-filing or no record of filing with the individual taxpayer or the appointee listed on the taxpayer(s)' consent form. Unless the individual taxpayer asks for written confirmation, individual written confirmations will be by a list to the employer (appointee listed on the consent form) for taxpayers with a record of filing.

The individual taxpayer will always receive written notification when the Service is informing the appointee that the IRS has no record of filing for the year(s) requested.

The name(s) of non-filers identified through a request for fact-of-filing information will be forwarded to the IRS Compliance function servicing the individual geographical area. This function will determine compliance actions to be taken by the Service.
