

## INSIGHT: Let's Not Forget There's a Reason For Keeping Tax Returns Private

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In this article, Larry Gibbs, former Commissioner of the Internal Revenue Service (IRS), discusses the events and concerns that led to the current language in the tax code section that provides for the privacy and confidentiality of tax return information. Gibbs helped to draft the 1976 revisions to tax code Section 6103 that ensured no one would be able to circumvent protections to the content of or information about individuals' tax returns. "No politician or other government personnel should ever be able to request from the IRS and publicly discuss or disclose anything in or about an individual taxpayer's return or other tax information unless such request and disclosure have an unequivocally proper purpose and otherwise are clearly authorized by law," Gibbs wrote. "The potential damage to our tax system of upholding any request and disclosure that do not meet the foregoing tests is significant."