### Criminal Tax Manual

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#### 2.00 CRIMINAL TAX PRACTICE AND PROCEDURES

#### (UNITED STATES ATTORNEYS' MANUAL)

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- 6 IRS Joint Administrative Investigations
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- 8 Effect of Declination on Administrative Investigations
- 11. IRS Access to Grand Jury Material

USAM 9-13.900 Access to and Disclosure of Tax Returns in a Non-tax Criminal Case

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- 501. Access to and Disclosure of Tax Returns in a Non-Tax Criminal Case
- 502. <u>Definitions</u>
- 503. Disclosure
- 504. <u>Consent to Disclosure</u>
- 505. Access to Returns and Return Information
- 506. <u>Disclosure Under 26 U.S.C. §6103(i)(1)</u>
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- 508. <u>Disclosure Under 26 U.S.C. §6103(i)(3)</u>
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Proceedings, 26 U.S.C. § 6103(i)(4)

- 510. Disclosure to Locate Fugitives from Justice Under 26 U.S.C. § 6103(i)(5)
- 511. <u>Restrictions on Disclosures, 26 U.S.C. § 6103(i)(6)</u>
- 512. <u>Communication with IRS Personnel</u>
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