Extent

10 folders, approximately 887 pages

Summary

This collection consists of records related to 26 U.S. Code § 6103 (g) of the Internal Revenue Code. Code § 6103 controls the disclosure of tax returns and tax return information collected under the Internal Revenue Code. The records contain information on the statue and legislative history of 26 U.S. Code § 6103. The files include copies of hearings, copies of Public Papers of the Presidents, reports, correspondence, memoranda, guidance on the Presidential Records Act and Executive Order 12667, and news articles.

Scope and Content Note

The materials in FOIA 2016-1132-F are a selective body of documents responsive to the topic of the FOIA. Researchers should consult the archivist about related material. The General Files contain correspondence and articles from Lindy Paull, Chief of Staff for the Joint Committee on Taxation to Beth Nolan, Counsel to the President. Robert Weiner worked in the Office of National Drug Control Policy as Director in the Office of Public Affairs from 1995 - 1996 and was Chief of Press Relations in the Public Affairs Office from 1998 - 2001. From 1997 - 1998 he served as White House Senior Counsel to the President. His files contain copies of publications relating to 26 USC § 6103. Sarah Wilson was Deputy Assistant Attorney General from 1997 - 1998, Associate Counsel to President Clinton from 1998 - 2000, and Senior Counsel for Nominations from 2000 - 2001. Ms. Wilson’s records contain memoranda on disclosure of tax return information to the National Archives and copies of publications and reports.

Biographical Note

26 U.S. Code § 6103 - Confidentiality and disclosure of returns and return information. Code § 6103 controls the disclosure of tax returns and tax return information collected under the Internal Revenue Code. The law states, "Return and return information shall be confidential, and except as authorized by this title... no officer or employee of the United States ... shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or employee or otherwise..." Under code § 6103 states that no return information may be disclosed to any party not entitled to receive it and no one is entitled to unlimited access to the return information Tax and Trade Bureau handles. You may access return information only when there is a need to know for tax administration purposes. The records for this FOIA were found in the counsel's office files of Ann Bushmiller, General Files, Robert Weiner and Sarah Wilson. The records contain information on the statute and legislative history of 26 U.S. Code § 6103. Ann Bushmiller was an Associate White House Counsel from 2000 to 2001. Ms. Bushmiller's records contain the Federal Tax Return Privacy Hearings before the Subcommittee on Administration of the Internal Revenue Code of the Committee on Finance, copies of Public Papers of the Presidents, pages from government reports containing the general and permanent laws of the United States for 1970 and 1977 relating to tax records, correspondence, reports, and guidance on the Presidential Records Act and Executive Order 12667, a report on the Basic Laws and Authorities of the National Archives and Records Administration and news articles. Her records also contain memoranda to and from the Department of Justice from 1972 through 1996 regarding section 6103 of the Internal Revenue Code.

Record Type

Textual

System of Arrangement

Records that are responsive to this FOIA request were found in these collection areas— Clinton Presidential Records: White House Office Staff and Office Files. Staff and Office files were maintained at the folder level by staff members within their individual offices and document all levels of administration activity. Staff and Office

files are processed at the folder level, that is, individual documents are not selected and removed from a folder for processing. While this method maintains folder integrity, it frequently results in the incidental processing of documents that are not wholly responsive to the subject area.

Access

Collection is open to all researchers. Access to Clinton Presidential Records is governed by the Presidential Records Act (PRA) (44 U.S.C. Chapter 22, as amended) and the Freedom of Information Act (FOIA) (5 U.S.C. 552, as amended) and therefore records may be restricted in whole or in part in accordance with legal exemptions.

Copyright

Documents in this collection that were prepared by officials of the United States government as part of their official duties are in the public domain. Researchers are advised to consult the copyright law of the United States (17 U.S.C. Chapter 1) which governs the making of photocopies or other reproductions of copyrighted material.

Provenance

Official records of William Jefferson Clinton’s presidency are housed at the Clinton Presidential Library and administered by the National Archives and Records Administration (NARA) under the provisions of the Presidential Records Act (PRA).

Processed by

Staff Archives Specialist, 2016. Previously restricted materials are added as they are released.

Last Modified Date

2016-09-27

Container List

The following is a list of documents and folders processed in response to FOIA 2016-1132-F:
Box 1
Clinton Presidential Records: White Staff and Office Files
Counsel’s Office
Bushmiller, Ann
Inquiry Re: 26 USC 6103 of Internal Revenue Code – Supplemental Information [1][OA/ID 24300]
Inquiry Re: 26 USC 6103 of Internal Revenue Code – Supplemental Information [2][OA/ID 24300]
Inquiry Re: 26 USC 6103 of Internal Revenue Code – Supplemental Information [3][OA/ID 24300]
Clinton Presidential Records: White Staff and Office Files (continued)
Inquiry Re: 26 USC 6103 of Internal Revenue Code – Supplemental Information [4][OA/ID 24300]
Inquiry Re: 26 USC 6103 of Internal Revenue Code – Supplemental Information [5][OA/ID 24300]
Inquiry Re: 26 USC 6103 of Internal Revenue Code – Supplemental Information [6][OA/ID 24300]
Inquiry Re: 26 USC 6103 of Internal Revenue Code – Supplemental Information: OLC [Office of Legal Counsel] 6103 Opinions [OA/ID 24300]
General Files
Taxpayer Confidentiality [OA/ID 20845]
Weiner, Robert
IRC – 6103 [Internal Revenue Code] [OA/ID 11400]
Wilson, Sarah
Disclosure of Tax Return Information [OA/ID 24352]