ODT's Disclosure Memo
Telephone/ E-mail Request by Taxpayer for Records

Is the caller/e-mailer requesting that we mail the requested information to the taxpayer's current address as shown on ODT's system?

Yes. Okay to comply with telephone/ e-mail request.

No. Can you obtain reasonable assurance that you are talking to the taxpayer (or that the e-mail not containing a scanned signature was sent by the taxpayer) based upon the taxpayer's answers to the following inquiries?.

- **The taxpayer's full name and current address (or old address in those circumstances where the taxpayer is changing his/her address).**
- **The taxpayer's SSN**
- **The tax period(s)**
- **Additional information about the tax period or tax matter which makes you feel confident that you talking to the taxpayer. Such information includes, but is not limited to, the following:**
  - **If the taxpayer is calling or sending an e-mail about a bill or an assessment, the taxpayer must give the amount of the refund or the amount of the bill or assessment.**
  - **If the taxpayer is calling or sending an e-mail about a tax return, the taxpayer must set forth the amount of the refund or the balance of the tax due.**
  - **If the taxpayer is calling or sending an e-mail to find out about tax payments, the taxpayer must provide either the amount of the refund for the immediately preceding taxable year (tax period) or the balance of the tax due for the immediately preceding taxable year (tax period).**

Yes. Can obtain reasonable assurance – Okay to comply with request.

No. Cannot obtain reasonable assurance – Do not comply with the request. Direct the caller to send in a written request, and/or offer to mail the requested information to the taxpayer's address shown on ODT's system.

After you review this flow chart, you can return to the disclosure training by closing or minimizing Word.