

MEMORANDUM

TO: Patti Higgins
Information Services Division

DATE: December 22, 1986

SUBJECT: Names to Appear on Assessments

This is in reply to your memorandum of December 10, 1986 in which you request guidance concerning the proper method of addressing a notice of assessment in situations in which one of the spouses who has a joint tax liability from a previous marriage has remarried. You are concerned about the disclosure of confidential tax information.

In order for the assessment to be valid, it must contain the names that originally appeared on the joint income tax return that generated the assessment. The fact that the individuals, whose joint income tax return generated the assessment, have divorced and remarried does not relieve either of them from their joint and several liability. Additionally, this liability does not become the liability of either of their new spouses.

In such cases, the assessment may be mailed to either or both of the individuals whose names appear on the assessment. The names appearing in the address should be the same as the names on the assessment. It should not be addressed to an individual whose name does not appear on the assessment. Therefore, in the example contained in your memorandum, # 2 is the proper method to use.

Even though one of the individuals whose name appears in the address does not live at the address to which it is mailed, no disclosure violation has occurred as long as no tax information (year of the assessment, amount, etc.) appears through the window in the envelope. The only way that the new spouse could obtain confidential tax information would be to open the envelope. If the new, non-liable spouse opens the envelope, it would appear that they would be in violation of federal law by opening mail that is not addressed to them.

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If you have any futher questions, please do not hesitate to
contact me.



Danny M. Payne, Director
Tax Policy Division