

26 U.S. Code § 6103. Confidentiality and disclosure of returns and return information

* * * * *

§ 6103(l)(22) Disclosure of return information to Department of Health and Human Services for purposes of enhancing Medicare program integrity

(A) In general The Secretary shall, upon written request from the Secretary of Health and Human Services, disclose to officers and employees of the Department of Health and Human Services return information with respect to a taxpayer who has applied to enroll, or reenroll, as a provider of services or supplier under the Medicare program under title XVIII of the Social Security Act. Such return information shall be limited to—

- (i)** the taxpayer identity information with respect to such taxpayer;
- (ii)** the amount of the delinquent tax debt owed by that taxpayer; and
- (iii)** the taxable year to which the delinquent tax debt pertains.

(B) Restriction on disclosure

Return information disclosed under subparagraph (A) may be used by officers and employees of the Department of Health and Human Services for the purposes of, and to the extent necessary in, establishing the taxpayer's eligibility for enrollment or reenrollment in the Medicare program, or in any administrative or judicial proceeding relating to, or arising from, a denial of such enrollment or reenrollment, or in determining the level of enhanced oversight to be applied with respect to such taxpayer pursuant to section 1866(j)(3) of the Social Security Act.

(C) Delinquent tax debt

For purposes of this paragraph, the term "delinquent tax debt" means an outstanding debt under this title for which a notice of lien has been filed pursuant to section 6323, but the term does not include a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or 7122, or a debt with respect to which a collection due process hearing under section 6330 is requested, pending, or completed and no payment is required.