ministrator, executor, or trustee, by partners, corporate officers, receivers, or trustees in bankruptcy, and by heirs, next-of-kin, or beneficiaries having a "material interest which will be affected by information contained in such returns" (subsec. (c)).

Properly authorized State tax officials and tax officials of the District of Columbia and Puerto Rico may inspect estate, gift, unemployment, and certain excise tax returns filed in an IRS district within or including that State or political entity, if for tax administration purposes. If filed in another district, the returns may be inspected if identified with particularity (subsec. (d)).

Officers and employees of the Treasury Department may inspect tax returns where their official duties require it, but inspection by anyone not in the Internal Revenue Service for reasons other than tax administration must be on application in writing by the head of the bureau (subsec. (e)).

The head of another executive department or other Federal establishment or one designated by him may be granted permission to inspect an income and other tax return in connection with a matter officially before him, but the request must be made by the head of the department or agency and must state the reason why examination is sought (subsec. (f)).

Where necessary in the performance of official duties, U.S. attorneys and Justice Department attorneys may be granted permission to inspect income and other tax returns, but their requests must state why the information is desired. Where inspection is to be made by a Justice Department attorney, the application must be signed by the Attorney General, Deputy Attorney General, or an Assistant Attorney General (subsec. (g)).

Under section 301.6103(a)–100 et seq. and the Executive orders which these regulations implement, seven governmental agencies, and specially authorized committees of Congress are permitted to inspect certain types of returns necessary to carry out particular Government functions. In every case the inspection is to be authorized or requested by the chairman or other Government head and to take place with the approval of the Secretary of the Treasury or Commissioner of Internal Revenue, and the information obtained is to be held confidential except to the extent necessary to carry out the purposes of inspection. The Government entities covered by these regulations are the following:

The Department of Health, Education, and Welfare with respect to income tax returns as needed in the administration of the Social Security Act, as amended (subsec. (a)–100).

Committees of Congress authorized by Executive orders to inspect those returns specified in a resolution adopted by the committee in accordance with the rules of the appropriate House of Congress (subsec. (a)–101).

Securities and Exchange Commission with respect to corporate and individual income tax returns and statistical transcript cards as necessary in gathering statistical information to carry out functions under the Securities Exchange Act, as amended (subsec. (a)–102).

Advisory Commission on Intergovernmental Relations with respect to income and other taxes for the purpose of making studies and investigations leading to recommending methods of coodinating and simplifying tax laws and administrative practices (subsec. (a)–103).

Department of Commerce with respect to income tax returns for the taking of such data as the Secretary of Commerce may designate (subsec. (a)–104).

Renegotiation Board with respect to income tax returns for the taking of such data as the Chairman of the Board may designate (subsec. (a)–105).

Federal Trade Commission with respect to income tax returns of corporations as an aid in executing the Federal Trade Commission Act (subsec. (a)–106).

Board of Governors of the Federal Reserve System and the Federal Reserve banks with respect to the information return made by a commercial bank concerning loans and commitments to foreign obligors under the Interest Equalization Tax Act (subsec. (a)–107).

14. BUREAU OF THE MINT

The regulations of this Bureau governing disclosure of official records are contained in 31 CFR, Cum. Supp. 92.23. This section provides that the official records of the weight and value of gold and silver deposited with the mint and of other mint matters are confidential because they contain information of a