**Responses of the Federal Bureau of Investigation to Questions for the Record Arising from the March 2, 2011, Hearing Before the Senate Committee on the Judiciary Regarding "Helping Law Enforcement Find Missing Children"**

**Questions Posed by Senator Blumenthal**

**When considering legislative changes to allow law enforcement agents to access information that may help lead to missing children, it would be useful to know what specific information held by the IRS you feel is appropriately disclosable in this limited context. With due regard for the legitimate privacy concerns of ordinary citizens, what specific information do you feel the IRS should provide to law enforcement, and under what circumstances?**

**Response**:

Address and employment information, along with other contact, location, and identification information that the IRS may have relating to an abducted or endangered child and/or to those responsible for abducting or endangering the child, can be of critical value. Experience shows that IRS records often contain this information, as well as information related to those who may have, or may have had, custody or control of such children or knowledge of their locations. Although we understand there may be some concern that taxpayers will be less inclined to file tax returns if they know location information is provided to investigators attempting to locate missing children, we believe such a narrow use of location information is unlikely to have a broad effect on taxpayers generally and we would be pleased to work with the IRS and others to address these concerns.

While the FBI uses the existing legal process to obtain court orders in appropriate circumstances, a streamlined process would enable law enforcement officials to obtain this critical information more quickly. The value of obtaining this information very quickly is great because time is critical when we are attempting to identify a child's location in order to secure the child's safe return. It is also critical that this information be disclosed in all cases of abducted or endangered children in which law enforcement requests are made to the IRS, regardless of whether the case is being investigated by federal, state, or local authorities (most child abduction or endangerment cases are investigated at the state or local level). We would be pleased to work with the Committee to develop appropriate legislation for this purpose.

In contrast to information relating to location and identity, as described above, the FBI currently does not seek, and sees no value in obtaining, financial information held by the IRS because this information will not assist us in locating or recovering missing children. Consequently, legislation addressing this issue would not need to provide for the disclosure of financial information.