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IRS Spells Out Policy on E-Mail Searches During Investigations.

The IRS will obtain a search warrant in all cases when seeking the content of stored e-mail communications from internet service providers, the IRS announced in a May 3, 2013, policy statement, adding that it will not seek e-mails from an ISP in civil administrative proceedings.

[http://services.taxanalysts.com/taxbase/eps_pdf2013.nsf/DocNoLookup/11183/\\$FILE/2013-11183-1.pdf](http://services.taxanalysts.com/taxbase/eps_pdf2013.nsf/DocNoLookup/11183/$FILE/2013-11183-1.pdf)

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