



General Information Memorandum

ISD-GI 13-05

TO: ISD Employees

FROM:  Ted Roth, Director, Income Support Division

RE: Security Procedure Required for Handling Internal Revenue Service (IRS) Tax Return Information

DATE: January 28, 2013

This memorandum provides guidance to ISD central and field offices concerning security procedures for tracking and handling information from the Internal Revenue Service (IRS) Income Eligibility Verification System (IEVS). ISD has an agreement with the IRS to utilize IEVS information to match our assistance program population. In February 2013 records received through the IEVS report will be forwarded to county offices for tax year 2011. This memorandum clarifies county and central office responsibilities in the process.

Notable differences between GI 12-04 and GI 13-05:

- All county office staff must read and sign the acknowledgement form prior to handling of the IEVS report.
- Only employees that have been hired since November 2012 and have not taken the annual training are required to review the power point and safeguards prior to handling the 2011 IEVS report.
- When returning the 2011 IEVS report to Central Office, we ask that you send all previous years "Denial Logs" with this years report.
- CSED responsibility to complete a safeguard inspection of ITD and DoIT at an 18 month interval.

Action Item: Included with the attachments to this memorandum please find a Safeguards Self-Inspection form. This form must be completed for each ISD field office and sub-office by the County Director (CD) or their designee and returned to IEVS Coordinator, Central Office, 10 days after the receipt of GI.

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Attachments:

IEVS Transmittal
IEVS County Office Summary (Cash Assistance, SNAP, Medicaid)
FTI Tracking Log
ISD Field Office IEVS Removal Log
Safeguards Self Inspection Form
IEVS FTI Key Assignment Verification
Internal Revenue Code 7213(a)
Internal Revenue Code 7431
Acknowledgement of Receipt and Discussion of IEVS GI
Eligibility Review Interview Notes (ISD 2002)

I. Background:

Section 1137 of the Social Security Act requires that any State program funded under part A of title IV and any Medicaid program under title XIX of the Act must participate in the Income and Eligibility Verification System process. New Mexico's title IV-A (TANF) program is New Mexico Works established under the New Mexico Works Act of 1997.

At any time an employee of the Human Services Department/Income Support Division (HSD/ISD) utilizes information from the Income and Eligibility Verification System (IEVS) and employees bound to client confidentiality laws set forth in federal and state regulations. Caseworkers utilize IEVS on a daily basis to verify client financial eligibility. This information is available through ISD's computer software (ISD2) interfaces with the New Mexico Department of Labor with WDX and the Social Security Administration with BENDEX, WTPQ and SDX.

Another source of IEVS information that the state must utilize is the IRS personal tax information report. The IRS report provides information to the Department about reported unearned income that ISD is unable to identify by using such programs as WDX, WTPQ or SDX. The IRS report is bound not only by normal security procedures already taken by the New Mexico HSD, but in addition, the IRS report has rigorous security requirements for the handling of tax information.

Section IX of IRS Publication 1075 requires that state agencies receiving and using IRS tax return information advise employees, at least annually, of the provisions contained in §7213(a) and §7431 of the Internal Revenue Code (IRC). These sections of the IRC have been attached to this memorandum for your information and records. The provisions provide for criminal and civil penalties for the willful unauthorized disclosure, inspection or solicitation of federal tax return information.

II. Training:

- A. The IRS requires that HSD personnel receive annual training that includes HSD's policies and procedures for handling IRS return and return information, as well as awareness training on criminal and civil penalties for unauthorized disclosure and inspection of IRS return and return information. This GI serves as part of annual awareness training of the Department's policies and procedures regarding IRS tax return and return information. This GI must be read by all county office staff and discussed in detail at the county office staff meetings prior to the handling of the IEVS report. Each county office staff member must sign an acknowledgement of receipt and understanding of this GI.
- B. As part of annual training, HSD/ISD staff must view two films produced by the IRS, "Safeguarding Federal Tax Information" and "Stop UNAX in Its Tracks." Review Power Point presentation and sign IRS Employee Awareness Training Certification. "Safeguarding Federal Tax Information" and "Stop UNAX in Its Tracks" are available on the ISD Forms Shared Drive. Each county office also has a copy of the videos on CD to be viewed through Windows Media Player.

HSD/ISD has also produced a Power Point presentation that is to be viewed in conjunction with the videos. This Power Point presentation will be updated annually to reflect any changes in Internal Revenue Code (IRC).

- C. The Staff Development Specialist will maintain sign-in sheets and copies of the IRS Employee Awareness Training Certification, and keep a record of all employees who viewed films and provide copies of the sign-in sheets and the original certifications to HSD Central Office in Santa Fe. A copy of the signed certification is given to the employee for their records at the time of training. Copies need to be retained for 5 years by the field office and by the Staff Development Specialist. Central Office will keep originals for each office.

III. Security Constraints:

- A. IRS printouts only provide ISD leads to possible information about income or resources.
 - a. The state agency must seek its own verification for the source indicated by that lead.

- b. The caseworker can take no action to reduce or terminate benefits based solely on an IRS report.
 - c. The caseworker shall not tell any collateral contact that the lead information came from an IRS source.
- B.** Information taken from an IRS report and recorded elsewhere remains tax return information and must be secured accordingly.
- a. The name of the payor, account numbers, amount of income and like information from the IRS report must not appear in the notice to client.
 - b. **Making photo copies of the IEVS report is strictly prohibited. Any notes containing tax return data must be returned with the IRS report each evening to locked files. Transcription of the IEVS report is strictly prohibited. Do not copy or document any portion of the IEVS report into an electronic format including, but not limited to, e-mail correspondence, facsimile, or the "remarks" field on ISD2, the client tracking system (CTS) or into a text Word document or excel spreadsheets.**
 - c. If tax return information is commingled with non-tax return, the commingled information assumes the identity of tax return information and must be safeguarded accordingly.
 - d. Tax return information must be kept in locked files when not in use (i.e. not left on a desk when going on break).
 - e. IEVS County Office Summary and FTI Tracking Logs must be locked up with the tax return information.
 - f. Referrals to OIG must not note or explain that the initial information about unreported income or resources came from an IRS report.
- C.** County office staff must complete the case changes identified from lead information taken from an IRS personal tax information report within 45 days of the county office receiving the report.

IV Penalties:

- A. HSD Confidentiality:** Returns and return information, including all information from the IEVS report, are considered confidential information. As such, this information is protected from disclosure in HSD's Code of Conduct. Any willful, or by reason of gross negligence unauthorized disclosure, inspection, or solicitation of returns or return information is a violation of HSD's Code of Conduct. Any violation of the HSD's Code of Conduct shall be cause for dismissal, demotion or suspension.
- B. Penalties for Willful Unauthorized Disclosure, Inspection or Solicitation of Tax Returns or Return Information:** All client information collected and used by ISD is subject to the department's rule of confidentiality. IRS tax return information is subject to additional security precautions required by the IRS. Willful unauthorized disclosure, inspection of tax returns or return information subjects the offender to

certain criminal and civil penalties as indicated in the Internal Revenue Codes subsections 7213(a) and 7431.

a. Criminal Penalties involving State Employees:

- i. Willful unauthorized disclosure of a return or return information is a felony upon conviction, punishable by fine "in any amount not exceeding \$5,000, or imprisonment of not more than five years, or both, together with the cost of prosecution."
- ii. Willful unauthorized inspection of return information is punishable upon conviction by fine "in any amount not exceeding \$1,000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution."
- iii. Receipt of any item of material value in exchange for any return or return information is a felony upon conviction, punishable by "in any amount not exceeding \$5,000, or imprisonment of not more than five years, or both, together with the cost of prosecution."

b. Civil Damages:

- i. Any person who knowingly, or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer, for other than authorized use, may be subject to civil action for damages in a district court of the United States. If found liable the defendant shall pay to the plaintiff the greater of:
 1. \$1,000 for each act of unauthorized inspection or disclosure, or
 2. the sum of: actual damages; plus punitive damages (in the case of gross negligence), plus the cost of the action.

V. Procedures:

A. County Director (CD), or Designee Responsibility: The CD or designee must:

- a. Ensure each filing cabinet, notebook, or any other items that might contain FTI must display the label, "Inspection or Disclosure Limitations", informing anyone coming in contact with the FTI of the criminal and civil penalties associated with unauthorized inspection or disclosure.
- b. Immediately upon receipt verify that the number of pages listed were received and sign and date the "IEVS Transmittal";
- c. FAX or scan and email a copy of the "IEVS Transmittal" to central office to acknowledge receipt;
- d. Store the reports and IEVS Transmittal in a locked file cabinet;
- e. Notify the appropriate caseworker or designated IEVS worker of the leads contained on the IRS report;
- f. Maintain a sign-in/sign-out ("IEVS Removal Log") to track when reports are taken and returned to locked files;
- g. Return 100% of the reports to ISD central office within 45 days of receipt of the IEVS report. An extension needs to be requested if the IEVS report is needed in

the ISD field office beyond 45 days. The following must be included in the package:

- i. The updated original "IEVS Transmittal"; (copies of IEVS Transmittals should be kept in the field office for 5 years)
- ii. All Removal Logs will need to be sent to Central Office for destruction. Please send previous years Removal Logs when you return the current IEVS report.
- iii. All "IEVS County Office Summary Tally Sheet"; (all "IEVS County Office Summary Tally Sheet" must be returned to ISD central office)
- iv. All of the "FTI Tracking Logs"; ("FTI Tracking Logs" are not to be kept in the field offices, all must be returned to ISD central office) and all corresponding separate sheets of paper that have notes on them from the IEVS report;
- v. "Transmittals" older than 5 calendar years need to be returned to ISD central office for destruction, and;
- vi. All sheets being returned to ISD central office should be numbered and documented on the IEVS Transmittal for record.

Place in a double envelope and send the package certified mail (POST OFFICE) or overnight courier (UPS) using a tracking system to:

United States Postal Service (USPS - Post Office) does not deliver to 2009 S Pacheco Street. You **MUST** use PO Box 2348. General Services signs for and delivers to us at Pollon Plaza.

UPS: You **MUST** use 2009 S Pacheco Street – Pollon Plaza. The Office of the Secretary or our Directors Office signs for them and delivers to the correct person.

YOU MUST USE THE CORRECT ADDRESS. To prevent lost packages, or if you are not sure how to address the package please contact IEVS Coordinator at (505) 827-7289 or contact the ISD2 Help Desk by e-mail to prevent lost packages.

- vii. For delivery via United State Postal Service (USPS), use the following address:

HSD/ISD
Policy and Program Development Bureau
Attn: IEVS Coordinator
PO Box 2348
Santa Fe, NM 87504-2348

- viii. For delivery via United Parcel Service (UPS), use the following address:

HSD/ISD
Policy and Program Development Bureau
Attn: IEVS Coordinator
2009 S Pacheco – Pollon Plaza, Room 111

B. Caseworker Responsibility:

- a. The caseworker obtains IEVS report data from the County Director (CD) or the county designee.
- b. The caseworker must compare IEVS information to the ISD case record on ISD2 and physical file.
- c. If the information ***has been*** previously reported by the recipient and handled appropriately by ISD:
 - i. no further case action is necessary; and
 - ii. the worker records the time spent reviewing the case, indicates no action required on the Tally Sheet for the categories of eligibility (COE) reviewed and return the IEVS report to the CD or designee.
- d. If the information ***has not been*** previously reported and acted upon:
 - i. the worker sends the standardized notice to the client scheduling an appointment that does not identify the specifics of the income or the source of the information;
 - ii. if the client ***does not*** keep the appointment or contact ISD to reschedule, the worker sends a NOAA within three days of the missed appointment, to close the case;
 - iii. if the client keeps the appointment or reschedules and keeps the appointment:
 1. the caseworker evaluates the information indicated by the lead and takes appropriate action within 10 days of the ISD county office receiving the IRS information;
 2. the caseworker may tell the client at interview that the information requested came from an IRS lead;
 - iv. if the client keeps the appointment, or reschedules and keeps the appointment and the caseworker suspects fraud:
 1. the caseworker must first verify the information is correct using collateral contacts or documentation;
 2. the caseworker should refer the case to the Office of Inspector General (OIG); and
 3. supply OIG with only the collateral contact and documentation, IRS or IEVS data cannot be cited as the lead source on any of the documentation sent to OIG.
- e. The caseworker must record the agency action, the cause of the action and the time spent on the case on the "Tally Sheet" for the appropriate COE.
- f. If several sources of income are involved in a case, the caseworker should include all pertinent codes in the Cause of Action columns on the Tally Sheet.
- g. Time spent on cases that require no action other than research must be recorded on the "Tally Sheet" as "Code 4" under the "Action Taken" columns.
- h. If the client is in another county indicate on the IEVS sheet and central office will make final determination of whether to forward that page to that county.
- i. Any information provided by the client or collateral contacts in response to agency inquiry is not tax return information and is afforded the standard HSD

practice and procedures regarding confidentiality, and is not subject to the stricter IRS rules.

C. CSED Responsibility – per MOU

- a. Complete safeguard inspection of ITD and DoIT at an 18 month interval or as required by IRS. Provide copies of the Inspection schedules and reports to ISD as updated.

D. Central Office Responsibility:

- a. ISD receives IRS tax return information in the form of the IRS report printout. The Information Technology Division (ITD) runs the report from data provided by IRS from personal income tax returns. The reports received from ITD have been filtered to meet criteria established by the ISD's Policy and Program Development Bureau (PPDB). Central office has requested only certain information from the IRS report that would help ISD establish eligibility for active categories of assistance including all active TANF, General Assistance and Education Works cash assistance programs, Medicaid categories that have resource limits and SNAP cases not receiving the above listed categories. These reports are subject to the confidentiality requirements of the HSD, as well as the much higher security requirements of the IRS;
- b. Maintain the IEVS contract for tax information with IRS;
- c. Coordinate with ISD's Staff Development Specialists to conduct annual Safeguard's training;
- d. Ensure annual training has been completed by DoIT and ITD per CSED MOU;
- e. Collect Safeguard's training sign-in sheets & IRS Training Certification from Staff Development Specialists;
- f. Ensure CSED has completed the Safeguards Inspection of ITD and DoIT per MOU.
- g. Prepare an annual Safeguard Activities Report (SAR);
- h. File the annual SAR with IRS no later than IRS deadline;
- i. Provide ITD a receipt for the hard copy of the IRS report;
- j. Log-in and lock the report into the vault in Pollon Plaza;
- k. Log-out and separate the report by ISD county office;
- l. Log the separated report pages on the "IEVS Transmittal" for each appropriate ISD county office;
- m. Place the separated report in double envelopes along with the "IEVS Transmittal";
- n. Mail the individual county reports to each appropriate CD via certified mail or overnight courier using a tracking system;
- o. Receive the returned IRS report pages, "IEVS Transmittal" and "IEVS County Office Summary";
- p. Monitor the length of time county offices retain IRS report pages;
- q. Provide the CD with an "IEVS Transmittal" acknowledging returned report pages;
- r. Log-in and lock returned report pages, "IEVS Transmittals", "FTI Tracking Logs" and "IEVS County Office Summary" into the vault in Pollon Plaza;

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- s. Compile "IEVS County Office Summary" identifying administrative costs and program savings;
 - t. Prepare an annual GI memorandum reporting the results of IEVS;
 - u. Arrange for and monitor destruction of IRS and tax information, and;
 - v. Retain logs of all IRS reports and tax information that are destroyed.
 - w. Annual Inspection of Headquarters and county offices.

Please review this memorandum with all appropriate staff. Any questions concerning IEVS procedures should be directed to Brandi Sandoval at (505) 827-7289 or email at brandi.sandoval@state.nm.us.

RESCINDED



Geo/Admin _____
 Tax Year 2011

IEVS TRANSMITTAL

Outgoing	Return Receipt
-----------------	-----------------------

Document Origin: _____

Document Origin: _____

Document Destination: _____

Document Destination: _____

Document Description <i>(Include page numbers when IEVS reports are transferred)</i>	Date	Signature
	<i>Sent:</i>	<i>Sent by:</i>
	<i>Received:</i>	<i>Received by:</i>
	<i>Sent:</i>	<i>Sent by:</i>
	<i>Received:</i>	<i>Received by:</i>
	<i>Sent:</i>	<i>Sent by:</i>
	<i>Received:</i>	<i>Received by:</i>
	<i>Sent:</i>	<i>Sent by:</i>
	<i>Received:</i>	<i>Received by:</i>
	<i>Sent:</i>	<i>Sent by:</i>
	<i>Received:</i>	<i>Received by:</i>

RESCINDED

Transmittal Flow

- Central Office must list the report pages being sent to one ISD field office on the transmittal form. Sign, date and mail the transmittal form along with the report pages to the field office. Central office retains a copy of the transmittal form.
- When the field office receives the report pages and transmittal form, the ISD CD or designee will immediately verify that all pages are included. The CD or designee will sign, date and return a copy of the transmittal form to central office to acknowledge receipt of report pages. The report must be stored in the IRS approved designated area.
- After working the report, the CD or designee will: 1) list the report pages, 2) number "IEVS County Office Summary", 3) "FTI Tracking Log", 4) any created FTI notes (post its, etc.) being sent to central office. Log on transmittal, sign, and date and mail the original transmittal form with all documents to central office. The ISD field office must retain a copy of the transmittal form.
- Upon receipt of the returned documents central office will verify, sign, date and return a copy of the transmittal form to field offices to acknowledge receipt.
- Copy of transmittal is to be retained in field office for 5 years.

IEVS COUNTY OFFICE SUMMARY

Geo/Admin _____

Tally Sheet _____

Tax Year 2011 _____

Cash Assistance

Case Number	Worker Number	Category	Action Taken					Cause of Action Taken				For Central Office Only		Use			
			1	2	3	4	5	A	B	C	D	Admin Costs	Program Savings				
Totals																	

RESCINDED

- Coding: Action Taken**
- 1) Case Closure
 - 2) Benefit Reduction
 - 3) Claims
 - 4) No Action Required
 - 5) Outcome Pending
- Cause of Action**
- A) Resources
 - B) Interest Income
 - C) Other Income
 - D) Client Failed to Cooperate

IEVS COUNTY OFFICE SUMMARY
 Tally Sheet
 SNAP

Case Number	Worker Number	Category	Action Taken					Cause of Action Taken				For Central Office Use Only					
			1	2	3	4	5	A	B	C	D	Worker Time	Admin Costs	Program Savings			
Totals																	

RESCINDED

Coding: Action Taken
 1) Case Closure
 2) Benefit Reduction
 3) Claims
 4) No Action Required
 5) Outcome Pending

Cause of Action
 A) Resources
 B) Interest Income
 C) Other Income
 D) Client Failed to Cooperate

IEVS COUNTY OFFICE SUMMARY
Tally Sheet
Medicaid

Geo/Admin

Tax Year 2011

Case Number	Worker Number	Category	Action Taken					Cause of Action Taken				Worker Time	For Central Office Use Only		
			2	3	4	5	A	B	C	D	Admin Costs		Program Savings		
Totals															

RESCINDED

Coding: Action Taken
 1) Case Closure
 2) Benefit Reduction
 3) Claims
 4) No Action Required
 5) Outcome Pending

Cause of Action
 A) Resources
 B) Interest Income
 C) Other Income
 D) Client Failed to Cooperate



IRS SAFEGUARD COUNTY OFFICE SELF INSPECTION REPORT

County Office:	Person Interviewed:	Date Interviewed:
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1. Are the IRS printouts kept in locked storage when not in actual use by eligibility staff? Yes No

Within this office, where is this storage located _____

2. Is access to the IRS printouts strictly controlled? Yes No

Who is responsible for monitoring this?

Name:

Title:

3. Who maintains the keys to the FTI locked cabinet? _____

4. Is the IEVS FTI Key Assignment Verification Form completed and up to date? Yes No

5. Is the office building itself kept secure during working hours? Yes No

Describe the type of building security: _____

6. Is the building kept secure after working hours? Yes No

Who is responsible for monitoring this?

Name:

Title:

7. Is federal tax information correctly commingled with other information? Yes No

8. Are the labels, "Inspection or Disclosure Limitations" on each filing cabinet, notebook or any other item that might contain FTI? Yes No

9. Did the reviewer personally observe safes or other secure storage containers or areas? Yes No

10. Is the responsibility for these safes or other secure storage containers or areas clearly assigned? Yes No

11. Are employees aware of the IRS security procedures and instructions? (Reviewer should briefly interview two employees.) Yes No

12. Are logs kept when the tax information is received by the county office? (logs should be viewed) Yes No

13. Disposal: Are logs kept when the tax information is sent back to Santa Fe Central Office for appropriate disposal? (view logs for appropriate entry) Yes No

CERTIFICATION

I certify the above responses are true to the best of my knowledge

Signature of office Reviewer	Title	Date
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DISTRIBUTION: ORIGINAL - SENT TO CENTRAL OFFICE
COPY - KEPT IN FIELD OFFICE FOR 5 YEARS

INTERNAL REVENUE CODE - SEC. 7431

CIVIL DAMAGES FOR UNAUTHORIZED DISCLOSURE OF RETURNS AND RETURN INFORMATION

(a) In General -

(1) **Disclosure by employee of United States** - If any officer or employee of the United States knowingly, or by reason of negligence, discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against the United States in a district court of the United States.

(2) **Disclosure by a person who is not an employee of United States** - If any person who is not an officer or employee of the United States knowingly, or by reason of negligence, discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against such person in a district court of the United States.

(b) **No Liability for Good Faith but Erroneous Interpretation** - No liability shall be imposed under this section with respect to any disclosure which results from a good faith, but erroneous, interpretation of section 6103.

(c) **Damages** - In any action brought under subsection (a), upon finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the sum of -

(1) the greater of

(A) \$1,000 for each act of unauthorized disclosure of return or return information with respect to which such defendant is found liable, or

(B) the sum of -

(i) the actual damages sustained by the plaintiff as a result of such unauthorized disclosure, plus

(ii) in the case of willful disclosure or a disclosure which is the result of gross negligence, punitive damages, plus

(2) the costs of the action.

(d) **Period for Bringing Action** - Notwithstanding any other provision of law, an action to enforce any liability created under this section may be brought, without regard to the amount in controversy, at any time within 2 years after the date of discovery by the plaintiff of the unauthorized disclosure.

(e) **Return; Return information** - For purposes of this section, the terms "return" and "return information" have the respective meanings given such terms in section 6103(b).

(f) **Extension to Information Obtained Under Section 3406** - For purposes of this section -

(1) any information obtained under section 3406 (including information with respect to any payee certification failure under subsection (d) thereof) shall be treated as return information, and

(2) any use of such information other than for purposes of meeting any requirement under section 3406 or (subject to the safeguards set forth in section 6103) for purposes permitted under section 6103 shall be treated as a violation of section 6103. For purposes of subsection (b), the reference to section 6103 shall be treated as including a reference to section 3406.

INTERNAL REVENUE CODE - SEC. 7213(a)

PENALTIES FOR UNAUTHORIZED DISCLOSURE OF INFORMATION

(a) Returns and return information -

(1) **Federal employees and other persons** - It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose of any such person, or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)). Any violation of this paragraph shall be a felony punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment, be dismissed from office or discharged from employment on conviction for such offense.

(2) **State and other employees** - It shall be unlawful for any person (not described in paragraph (1)) willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)) acquired by him or another person under subsection (d), (i)(3)(B)(i),(l)(6), (7), (8), (9), (10), or (11) or (m)(2) or (4) of section 6103. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(3) **Other persons** - It shall be unlawful for any person to whom any return or return information (as defined in section 6103(b)) is disclosed in a manner unauthorized by this title thereafter willfully to print or publish in any manner not provided by law any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(4) **Solicitation** - It shall be unlawful for any person willfully to offer any item of material value in exchange for any return or return information (as defined in section 6103(b)) and to receive as a result of such solicitation any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(5) **Shareholders** - It shall be unlawful for any person to whom return or return information (as defined in section 6103(b)) is disclosed pursuant to the provisions of section 6103(3)(1)(D)(iii) willfully to disclose such return or return information in any manner not provided by law. Any violation of this paragraph shall be a felony punishable by a fine in any amount not to exceed \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.



HUMAN SERVICE
DEPARTMENT

SUSANA MARTINEZ, GOVERNOR
SIDONIE SQUIER, SECRETARY
TED ROTH, DIRECTOR

Acknowledgement of Receipt and Discussion of IEVS GI

I, _____, acknowledge that I have received and read the annual IEVS GI for handling the IEVS report for tax year 2011. I acknowledge that I have met with other county office staff members, either in a unit meeting or a general staff meeting and have discussed and understand my responsibilities and duties in the handling of the IEVS report.

Printed Staff Member Name

Printed Supervisor Name

Staff Member Signature

Date

Supervisor Signature

Date

Geo/Admin

RESCINDED



Eligibility Review Interview Notice

Income Support Division

Category	Geo/Admin	Case Name	Case Number	Date	<input type="checkbox"/> Hand Delivered
	/				<input type="checkbox"/> Mailed

Name and Address:

Mr./Ms.:

The New Mexico Human Services Department has received information that you may have income or resources that were not considered when determining your eligibility for benefits. This information may or may not affect your benefits. An appointment has been set for you to come in and discuss this information with your caseworker.

Your appointment is scheduled for:

Date:

Time:

Location:

Caseworker:

Please be ready to discuss information concerning the following income or resources when you come in for your interview. **Unearned Income as Specified.** Select all that apply:

- | | |
|--|--|
| <input type="checkbox"/> Bank Account Interest | <input type="checkbox"/> Private Pensions or Annuities |
| <input type="checkbox"/> Credit Union Account Interest | <input type="checkbox"/> Social Security Income |
| <input type="checkbox"/> Child Support | <input type="checkbox"/> Stocks and Bonds |
| <input type="checkbox"/> Sale of Property | <input type="checkbox"/> Gambling Winnings |

If you are unable to make the appointment and have not contacted your caseworker to reschedule by _____, your benefits may be reduced or your case closed.

If you have any questions you may contact an ISD representative at _____, ext. _____.
ISD County Offices are open from 8:00am to 4:30pm Mondays through Fridays except on State Government observed holidays.

Worker Signature



FTI Tracking Log

This form is used when FTI is created by recording LEVS data. When you record LEVS data, you create FTI that is confidential information that must be safeguarded. This form includes the date you used the LEVS data and created the FTI, a brief description of the FTI you created, why it was created and your name. Please circle yes when you have returned the FTI and this completed form along with the LEVS data to be secured. Please reference section III B. Security constraints. This form is used in the rare occasion where notes of the LEVS report occurred.

FTI Created	Description of FTI Created and Reason Codes	Name of Person Who Created FTI	Created FTI Secured Along with LEVS Data
			YES
			YES
			YES
			YES
			YES
			YES

RESCINDED



HUMAN SERVICES DEPARTMENT

SUSANA MARTINEZ, GOVERNOR
SIDONIE SQUIER, SECRETARY
TED ROTH, DIRECTOR

IEVS FTI KEY ASSIGNMENT VERIFICATION

I acknowledge that I have received the following key(s). I understand that these key(s) are used to access areas, rooms or containers used to secure FTI. I agree not to allow or contribute to the duplication of any unauthorized copies. It is my understanding that all keys assigned to me are to be returned if I change positions or leave the employment of this agency.

DATE KEY(S) _____

ASSIGNED: KEY(S)#: _____

EMPLOYEE WHO ASSIGNED KEY:

EMPLOYEE WHO RECEIVED KEY:

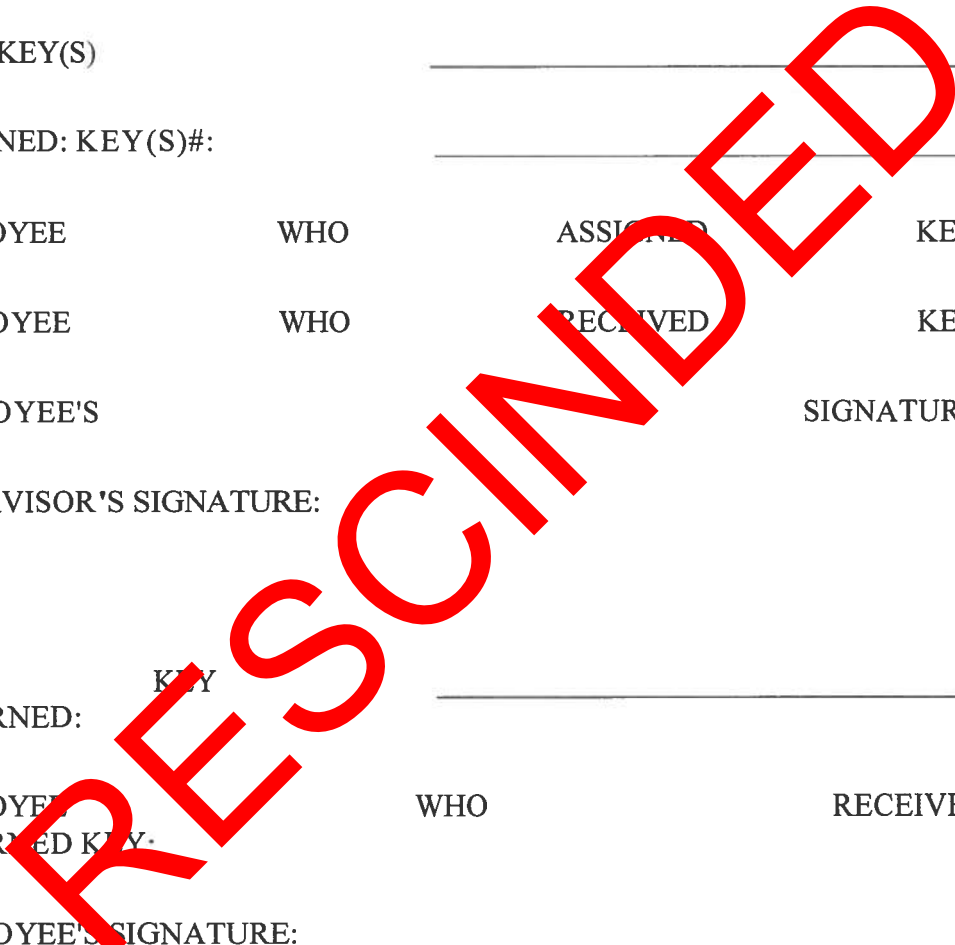
EMPLOYEE'S SIGNATURE:

SUPERVISOR'S SIGNATURE:

DATE KEY RETURNED: _____

EMPLOYEE WHO RECEIVED RETURNED KEY:

EMPLOYEE'S SIGNATURE:





ISD Field Office IEVS Removal Log

Geo/Admin _____
Tax Year 2011 _____

IEVS Report Tax Year	ISD Staff Member Name	Date	Page Numbers Checked Out	Check Out Time	Return Time	Witness Name Return	Witness Check Out (initials)	Witness Return (initials)

RESCINDED

Distribution – ALL removal log sheets returned to Central Office.