



General Information Memorandum

ISD-GI 14-02

TO: ISD/MAD Employees
FROM: *MM* Marilyn Martinez, Acting Director, Income Support Division
RE: Security Procedures for Handling Internal Revenue Service (IRS) Information
DATE: January 31, 2014

This memorandum provides guidance to ISD central and field offices concerning security procedures for tracking and handling Federal Tax Information (FTI) from the IRS, this includes but is not limited to Income Eligibility Verification Systems (IEVS) and Modified Adjusted Gross Income (MAGI) information.

Attachments:

Internal Revenue Code 7213 Internal Revenue Code 6103 (a) and (b)
Internal Revenue Code 7012(a) Internal Revenue Code 7431
Visitor Access (Sign In) Log ISD202
FTI Tracking Log IEVS FTI Key Assignment
IRS Safeguard County Office Self Inspection Report
Acknowledgment of Receipt and Discussion of IEVS GI

Definition of Federal Tax Information

FTI means any tax return information, estimated tax declaration, or refund claim including amendments, supplements, supporting schedules, attachments or lists required by or permitted under the Code and filed with the IRS by, on behalf of, or with respect to any person. Examples of returns include forms filed on paper or electronically, such as Forms 1040, 941, 1099, 1120 and W-2.

As outlined in the Internal Revenue Code (IRC), Section 6103, IRS tax returns and return information is confidential. The complete definition for tax returns and return information can be found in the ISD New Employee training materials — IRS Confidentiality.

For the purposes of the ISD, FTI includes IRS returns and return information provided by the IRS electronically via any computer-based information or eligibility system utilized by the Department and subsequently any computer display or screen containing return information provided by the IRS. Any screen prints from such displays are also considered FTI and are to be safeguarded by the same means as the electronic displays.

New Mexico ISD does not authorize the reproduction or printing of any screen that contains FTI.

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 FTI, that employee is bound to client confidentiality laws set forth in federal and state regulations. Caseworkers utilize FTI on a daily basis to verify client financial eligibility. This information is available through ISD's computer software ASPEN, which interfaces with the New Mexico Department of Labor with WDX and the Social Security Administration with BENDEX, WTPQ and SDX.

Another source of FTI that the state must utilize is the IRS personal tax information. The IRS provides information to the Department about reported unearned income that ISD is unable to identify by using such programs as WDX, WTPQ or SDX. FTI is bound by normal security procedures already taken by the New Mexico HSD and in addition has additional rigorous security requirements. This data set of FTI must never be disclosed to contractors.

Section IX of IRS Publication 1075 requires that state agencies receiving and using IRS FTI train 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 utilizing FTI, 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 FTI. This GI must be read as part of an overall FTI /ACA awareness training that is to be viewed by all ISD, ITD, and MAD employees at the time of hire and on an annual basis thereon. Each staff member must sign an acknowledgement of receipt and understanding of this GI. Annual training consists of the following components:

1. ISD, ITD, and MAD staff must view a film produced by the IRS, "Disclosure Awareness". HSD staff can view "Disclosure Awareness" on the HSD Learning Management System (LMS) that is accessible from their desktop computers. The video must be viewed prior to receiving certification of completion for the course.

2. All staff must review HSD's FTI presentation (ISD - IRS Disclosure Awareness Training & Income Eligibility Verification System (IEVS)) on the LMS. The presentation defines FTI, covers penalties (both civil and criminal), and outlines office policies and procedures for viewing, handling, and destroying (if necessary) FTI. The employee must sign an acknowledgement that they have received IRS Employee Awareness Training. This presentation will be updated annually to reflect any changes in Internal Revenue Code (IRC).
- B.** Training certification will be kept on record by both Central Office and each local office. Staff members must submit a copy of their certifications to their supervisors for tracking purposes.

III. Security Constraints:

- A.** IRS FTI provides ISD leads to possible information about income or resources.
1. The state agency must seek its own verification for the source indicated by that lead.
 2. The caseworker can take no action to reduce or terminate benefits based solely on FTI data.
 3. The caseworker shall not disclose to any collateral contact that the lead information came from an IRS source.
- B.** FTI data retains its identity and if recorded elsewhere remains tax return information and must be secured accordingly.
1. 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.
 2. Making print screens containing FTI is strictly prohibited. Any notes containing tax return data must be secured each evening to locked files. Transcription of FTI data is strictly prohibited. Do not copy or document any portion of FTI data into any electronic format including, but not limited to, e-mail correspondence, facsimile, text or Word document, Excel spreadsheet, or in any comment or remarks field in ASPEN.
 3. If print screens are made in error, the HSD staff member must follow the FTI destruction procedures:
 - a. Complete the FTI tracking log.
 - b. Place the created FTI and the FTI Tracking Log in the IEVS cabinet (locked cabinet in locked room).
 4. Referrals to OIG must not note or explain that the initial information about unreported income or resources came from an IRS report.
 5. If FTI is commingled with non-tax return information, the commingled information assumes the identity of tax return information and must be safeguarded accordingly.
 6. Case action cannot be taken on leads received by the IRS alone. In all IEVS cases, the information must be verified by recipient or by utilizing third-party verification.

IV. Penalties:

- A. HSD Confidentiality: Returns and return information, including all information from FTI reports, 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 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.
1. Criminal Penalties involving State Employees:
 - a. 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."
 - b. 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."
 - c. 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."
 2. Civil Damages:
 - a. 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:
 - i. \$1,000 for each act of unauthorized inspection or disclosure, or
 - the sum of: actual damages; plus punitive damages (in the case of gross negligence); plus the cost of the action

V. Identification of Personnel in ISD Offices

- A. Issuance and wearing of Identification Badges and Visitor Logs
1. All ISD employees will be issued photo identification badges within 30 days from the date of hire. ISD employees are required to wear identification badges at all times while conducting business on behalf of ISD. The identification badge should be easily visible and worn above the waist.

2. Visitors, defined as any individual including, but not limited to, family members of employees, vendors, and any State of New Mexico employee who does not work in the building he or she is entering, must enter the building through the main entrance to sign-in with the security guard or receptionist. The security guard or receptionist will issue a visitor's badge if the person is authorized to enter into the secured area. Visitors who enter a secured area of a building must wear a visitor's badge issued to them prior to entering the secured area and the visitor must also be escorted by an ISD employee for the full amount of time he or she remains in the secured area.
 3. Any person in a secured area who is not wearing a badge should be referred to security or the County Director, as appropriate.
 4. Visitors who are not authorized to view confidential information and/or are not conducting official business should not be able to view or access any confidential information while visiting an ISD office. All ISD employees are responsible for making sure that confidential information is protected from unauthorized access by a visitor in the building.
- B. Return of Identification Badges and Building Keys upon Separation**
1. Upon notification of an employee's anticipated separation, the immediate supervisor will collect the building key and employee identification badge. The supervisor will provide the badge and key to the employee each day until the last day of employment.
 2. If the building entrance key is not returned by the employee, the building entrance(s) must be rekeyed or locks replaced. If the identification badge is used for entry to the building in lieu of a key and not returned, it must be disabled. If employee entry is by a cipher lock code pad, and a generic code is used, the code must be changed. If each staff member has a distinct code, the departing member's code must be disabled.

VI. Procedures:

- A. County Director (CD) or Designee Responsibility:**
1. The CD must ensure that staff is trained in accordance with this guidance and the security procedures are followed accordingly.
 2. Ensure confidential information is protected from unauthorized access by a visitor in the building (i.e. Workstation computer monitors are not visible from the hallway).
 3. 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.
 4. Store created FTI and FTI Tracking Logs in a locked file cabinet;
 5. Return 100% of the created FTI and the FTI Tracking Logs to ISD central office within 45 days of receipt of the electronic IEVS report. Place in a double envelope and send the package certified mail using a tracking system to:

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

6. All previous years IEVS Transmittals and IEVS Removal Logs shall be returned to ISD Central Office at the above address.
7. Complete the IRS Safeguard County Office Self Inspection Report.
8. Complete the IEVS FTI Key Assignment Verification.
9. Retain five years Visitor Access Logs per IRS Pub. 1075.

B. Caseworker Responsibility:

1. If the FTI information ***has been*** previously reported by the recipient and handled appropriately by ISD:
 - a. no further case action is necessary; and
 - b. the worker records the time spent reviewing the case, indicates no action required on the electronic tally sheet for the categories of eligibility (COE) reviewed and closes the screen containing the FTI.
2. If the information ***has not been*** previously reported and acted upon:
 - a. 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;
 - b. 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;
 - c. if the client keeps the appointment, or reschedules and keeps the appointment:
 - i. the caseworker evaluates the information indicated by the lead and takes appropriate action within 10 days of the ISD county office receiving the verification;
 - ii. the caseworker may tell the client at interview that the information requested came from an IRS lead;
 - d. if the client keeps the appointment, or reschedules and keeps the appointment and the caseworker suspects fraud:
 - i. the caseworker must first verify the information is correct using collateral contacts or documentation;
 - ii. the caseworker should refer the case to the Office of Inspector General (OIG); and
 - iii. supply OIG with only the collateral contact and documentation provided by the recipient. IRS or IEVS data cannot be cited as the lead source on any of the documentation sent to OIG.

3. Any information provided by the recipient or collateral contacts in response to agency inquiry is not tax return information and is afforded the standard protection of the HSD practice and procedures regarding confidentiality, and is not subject to the stricter IRS rules.

C. CSED Responsibility per MOU:

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

D. Central Office:

1. ISD receives an electronic report with IRS tax return information. The Information Technology Division (ITD) runs the report from data provided by IRS from personal income tax returns. Central office has requested only certain information from the IRS report that would help ISD establish eligibility for active categories of assistance including an 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;
2. Maintain the IEVS contract with IRS.
3. Ensure annual training has been completed by ITD per CSED MOU.
4. Collect Acknowledgement of Receipt and Discussion of IEVS GI.
5. Collect and destroy per approved IRS standards, created FTI and the FTI Tracking Logs.
6. Prepare and annual Safeguard Security Report (SSR).
7. Compile the IEVS program cost savings report, and GI memorandum reporting the results.
8. Retain necessary FTI Tracking Logs and previous years IEVS Transmittals for five years.

RESERVED

Workers shall receive an ALERT in ASPEN letting them know they have IEVS information ready for processing. Once an alert is received, the worker shall process the information in the Internal Revenue Service – Interim Solution system.

The following is a screen shot of the Internal Revenue Service – Interim Solution home page with all modules expanded. The horizontal menu bar will include only the pages authorized for the current user. The search area (yellow background) includes five different options. The “Calculate” buttons will only be enabled for users assigned to the proper Active Directory Group.

Internal Revenue Service - Interim Solution

WARNING!
BY ACCESSING AND USING THIS GOVERNMENT COMPUTER SYSTEM YOU ARE CONSENTING TO SYSTEM MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES. UNAUTHORIZED USE OF, OR ACCESS TO, THIS COMPUTER SYSTEM MAY SUBJECT YOU TO CRIMINAL PROSECUTION AND PENALTIES.

NOTE:
PRINTING FEDERAL TAXPAYER INFORMATION FROM ANY SCREEN IN THIS APPLICATION IS STRICTLY PROHIBITED AND WILL BE SUBJECT TO CRIMINAL AND CIVIL PENALTIES.

Home Logout

SSN Last Name First Name ASPEN Case ID ASPEN Individual ID Search Refresh

Client Information Collapse

ASPEN Case ID ASPEN Client Payee SSN
Payee First Name Payee Last Name Payee Account No
Address City State
Zip

Payer Information Collapse

TIN First Name 1 Last Name 1
First Name 2 Last Name 2 Address
City/State/Zip

Income Data Information Collapse

Amended Return Indicator Assistance Codes

Tally Sheet Collection Information Collapse

Category:	Action taken:	Cause of Action:	Effective Date:	Number of Months:	Monthly Reduction Amount:	Program Savings:	
Food Stamps/Cash	Select an Action	Select a Cause					Update
Medicaid	Select an Action	Select a Cause					Update

Please review this memorandum with all appropriate staff. Any questions concerning IEVS procedures should be directed to Brandi Sandoval at (505) 827-7274 or email at brandi.sandoval@state.nm.us

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. Please bring the verification of the 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 the following date: _____, your benefits may be reduced or your case closed. If you have any questions you may contact an ISD representative at the following phone number: _____.

ISD County Offices are open from 8:00am to 4:30pm Monday - Friday except on State Government observed holidays.

Worker Signature

NOTICE OF RIGHTS

CONFIDENTIALITY All information I give to HSD is confidential. This information will be given to HSD employees who need it to manage the programs for which I have applied. Confidential information may also be released to other federal and state agencies. All information will be used to determine eligibility and/or to provide services. (03/29/12)

CIVIL RIGHTS STATEMENT All programs administered by the Human Services Department (HSD) are equal opportunity programs. If you believe you have been treated unfairly because of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program, you may file a complaint. Complaints of discrimination may be filed with the New Mexico Human Services Department central office 1-800-432-6217, or the local Human Services county office. In accordance with Federal Law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age religion, political beliefs, or disability. To file a complaint of discrimination, write USDA, Director, Office of Adjudication, 1400 Independence Avenue, SW Washington, D.C. 20250-9410 or call toll free (866) 632-9992 (Voice). Individuals who are hearing impaired or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339, or (800) 845-6136 (Spanish). USDA is an equal opportunity provider and employer. (04/01/13)



SPECIAL NEEDS INFORMATION If you are a person with a disability and you require this information in an alternative format, or require a special accommodation to participate in any public hearing, program or services, please contact the NM Human Services Department toll-free at 1-800-432-6217 or through the New Mexico Relay System TDD at 1-800-659-8331 or by dialing 711. The Department requests at least 10 days advance notice to provide requested alternative formats and special accommodations. (08/22/08)

YOUR RIGHT TO A HEARING You can ask for a hearing if you do not agree with the information in this notice. A hearing will give you a chance to explain why you do not agree. You can ask for a hearing by:

- Completing and returning the bottom of this letter;
- Writing or calling your local HSD office; or
- Writing the department's Hearings Bureau at Human Services Department, P.O. Box 2348, Santa Fe, N.M. 87504-2348, or by calling 1-800-432-6217 (press 6) or 505-476-6213. (Revised 08/16/11)

TIME LIMIT FOR ASKING FOR A HEARING You have 13 days from the date of this notice to ask for a hearing. If you ask for a hearing within 13 days from the date of this notice, you will continue to get the same amount of benefits you received before we took the action in this notice. You will continue to get these benefits until the Department decides your case, unless another change is made to your case. Changes in benefits may be made after you have asked for a hearing if the reason for the change is not the same as the reason for the hearing. If you lose the hearing, you may have to pay back any benefits you received while the Department decides your case. (Revised 9/24/02)

THE HEARING PROCESS After you ask for a hearing, the Department will send you a letter telling you the date, time and place where your hearing will be held. The hearing is usually at the HSD county office. The hearing will be conducted by a hearing officer from the HSD Hearings Bureau. You or your representative can look at your case record and any proof we used to decide your case. You will tell why you believe HSD's action was wrong. You may bring witnesses and present proof. You may question the county office about the action taken and proof presented. You may represent yourself. You may be represented by a friend, household member or an attorney. For information on where you can get free legal help, call 1-800-340-9771. After the hearing, the hearing officer will make a report. The HSD Division Director will decide whether the action was right or wrong. After the Director has decided your case, you will be sent a letter telling you of the decision and why the decision was made. (Revised 07/02/02)

PLEASE FILL IN THE SPACES BELOW, ONLY IF YOU WANT TO ASK FOR A HEARING, AND RETURN IT TO YOUR LOCAL INCOME SUPPORT OFFICE OR TO THE HEARINGS BUREAU.

I am asking for a hearing. I do not agree with what the Human Services Department told me in this notice because:

Check one of the boxes below only if you are asking for a hearing:

- I want to continue receiving the benefits I now receive.
- I DO NOT want to continue receiving the benefits I now receive.

Printed Name

Signature

Date

Case Number

Phone Number

AVISO DE DERECHOS

CONFIDENCIALIDAD Yo comprendo que toda la información que yo proporcione a HSD (Departamento de Servicios Humanos) es confidencial. La información solamente se usará para propósitos de elegibilidad o para proporcionar servicios. Por ley, la información confidencial puede referirse a agencias federales y estatales. Toda la información será utilizada para determinar la elegibilidad y / o proporcionar servicios. (03/29/12)

DERECHOS CIVILES Todos los programas administrados por el Departamento de Servicios Humanos (HSD) son programas de oportunidades iguales. Si usted cree que ha sido tratado injustamente debido a la raza, el color, origen nacional, la edad, la incapacidad, y donde aplicable, el sexo, el estado civil, estatus familiar, estatus paternal, la religión, orientación sexual, información genética, las creencias políticas, la represalia, o porque todo o la parte de los ingresos de un individuo son derivados de cualquier programa de ayuda estatal, puede presentar una queja. Las quejas de discriminación se pueden presentar en la oficina central del Departamento de Servicios Humanos de Nuevo México, 1-800-432-6217, en acuerdo con la ley Federal y U.S. Departamento de Agricultura pólice, esta institución es prohibido de discriminación en base de la raza, el color, origen nacional, el sexo, la edad, la religión, las creencias políticas, y la incapacidad. Para presentar una queja, escribe USDA, Director, Oficina de Adjudicación, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410 o llame Teléfono gratuito (866)632-9992 (Voz). Individuos con discapacidad auditiva o tienen discapacidad de habla se puede contactar USDA a través el Federal Servicio de Relay a (800)877-8339; o (800) 845-6136 (Español). USDA es un proveedor de igualdad de oportunidades y empleador. (04/01/13)

INFORMACIÓN DE NECESIDADES ESPECIALES Si Ud. es una persona que tiene una discapacidad y Ud. requiere esta información en un formato alternativo o requiere un acomodamiento especial para poder participar en cualquier audiencia pública, programa o servicio, comuníquese con el personal del departamento de servicios humanos de NM gratis y llame al número 1-800-432-6217, o a través del sistema de reláis de Nuevo México TDD en 1-800-659-8331 o puede oprimir 711. El departamento solicita la comunicación previa por lo menos de 10 días por anticipado para poder proporcionar los formatos alternativos a y acomodamientos especiales que Ud. solicite. (08/22/08)



AUDIENCIA JUSTA Usted puede solicitar una audiencia si usted no está de acuerdo con la información en este aviso. Una audiencia le dará la oportunidad de explicar el porque usted no está de acuerdo. Usted puede solicitar una audiencia:

- Completando y regresando la parte inferior de esta carta; o
- Escribiendo o llamando a su oficina local de HSD; o
- Escribiendo al departamento de Oficinas de Audiencias en el Departamento de Servicios Humanos, P.O. Box 2348, Santa Fe, N.M. 87504-2348, o llamando al 1-800-432-6217 o 505-476-6213. (Revisado 04/16/11)

TIEMPO LIMITE PARA SOLICITAR UNA AUDIENCIA Usted tiene 90 días desde la fecha de este aviso para solicitar una audiencia. Si usted solicita una audiencia dentro de los 13 días desde la fecha de este aviso, usted continuará recibiendo la misma cantidad de beneficios que usted recibía antes de que nosotros tomaremos la decisión de este aviso. Usted continuará obteniendo esos beneficios hasta que el Departamento decida su caso, al menos que otro cambio sea hecho a su caso. Cambios en los beneficios pueden ser hechos después de que usted haya solicitado una audiencia si la razón para ese cambio no es la misma que la razón para la audiencia. Si usted pierde la audiencia, es posible que usted tenga que pagar de regreso cualquiera de los beneficios que usted recibía mientras el Departamento estaba decidiendo su caso. (Revisado 9/24/02)

EL PROCESO DE LA AUDIENCIA Después que usted solicite una audiencia, el Departamento le enviará una carta indicándole el día, hora y lugar donde su audiencia será llevada a cabo. La audiencia es usualmente en la oficina del condado de HSD. La audiencia será llevada a cabo por un oficial de la Oficina de Audiencias de HSD. Usted o su representante pueden investigar en el expediente de su caso y usar cualquier prueba que ustedes decidan utilizar en su caso. Usted explicará porque usted piensa que la acción tomada por HSD estaba equivocada. Usted puede traer testigos y presentar pruebas. Usted puede cuestionar a la oficina del condado acerca de la acción tomada o prueba presentada. Usted se puede representar a usted mismo. Usted puede ser representado por un amigo, miembro de la familia o un abogado. Para mayor información de donde usted puede obtener asistencia legal gratuita, llame al 1-800-340-9777. Después de la audiencia, el oficial elaborará un reporte. El Director de la Division de HSD decidirá si la acción fue correcta o incorrecta. Después que el Director haya decidido su caso, se le enviará una carta informándole la decisión y razones del porque la decisión fue tomada. (Revisado 04/02/03)

POR FAVOR COMPLETE LA SECCION ABAJO, SI USTED QUIERE SOLICITAR UNA AUDIENCIA, Y REGRESELA A SU OFICINA LOCAL DE INGRESOS DE APOYO O LA OFICINA DE AUDIENCIAS.

Yo estoy solicitando una audiencia. Yo no estoy de acuerdo con lo que el Departamento de Servicios Humanos me dice en este aviso debido a que:

Seleccione uno de los cuadros a continuación sólo si solicita una audiencia.

- Yo quiero continuar recibiendo los beneficios que recibo ahora.
- Yo **NO** quiero continuar recibiendo los beneficios que recibo ahora.

Imprimir el Nombre

Firma

Fecha

Número de Caso

Número de Teléfono



HUMAN SERVICES
DEPARTMENT

Susana Martinez, Governor
Sidonie Squier, Secretary
Marilyn Martinez, Acting 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 _____. 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

County Office

RESCINDED



FTI Tracking Log

This form is used when FTI is created by recording IEVS data. When you record IEVS data, you create FTI that is confidential information that must be safeguarded. This form includes the date you used the IEVS 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 IEVS data to be secured. Please reference section III B. Security constraints. This form is used in the rare occasion where notes of the IEVS report occurred.

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

RESCINDED

**INTERNAL REVENUE CODE SEC. 6103.
CONFIDENTIALITY AND DISCLOSURE OF RETURNS AND RETURN
INFORMATION.**

(a) General rule Returns and return information shall be confidential, and except as authorized by this title—

(1) no officer or employee of the United States,

(2) no officer or employee of any State, any local law enforcement agency receiving information under subsection (i)(7)(A), any local child support enforcement agency, or any local agency administering a program listed in subsection (l)(7)(D) who has or had access to returns or return information under this section, and

(3) no other person (or officer or employee thereof) who has or had access to returns or return information under subsection (e)(1)(D)(iii), paragraph (6), (12), (16), (19), (20) or

(4) (21) of subsection (l), paragraph (2) or (4)(F) of subsection (m), or subsection (n), shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section. For purposes of this subsection, the term "officer or employee" includes a former officer or employee.

(b) Definitions For purposes of this section—

(1) Return The term "return" means any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of this title which is filed with the Secretary by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

(2) Return information The term "return information" means—

(A) a taxpayer's identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, over assessments, or tax payments, whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return or with respect to the determination of the existence, or

possible existence, of liability (or the amount thereof) of any person under this title for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense,

(B) any part of any written determination or any background file document relating to such written determination (as such terms are defined in section 6110 (b)) which is not open to public inspection under section 6110,

(C) any advance pricing agreement entered into by a taxpayer and the Secretary and any background information related to such agreement or any application for an advance pricing agreement, and

(D) any agreement under section 7121 and any similar agreement, and any background information related to such an agreement or request for such an agreement, but such term does not include data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. Nothing in the preceding sentence, or in any other provision of law, shall be construed to require the disclosure of standards used or to be used for the selection of returns for examination, or data used or to be used for determining such standards, if the Secretary determines that such disclosure will seriously impair assessment, collection, or enforcement under the internal revenue laws.

(3) Taxpayer return information The term "taxpayer return information" means return information as defined in paragraph (2) which is filed with, or furnished to the Secretary by or on behalf of the taxpayer to whom such return information relates.

(4) Tax administration The term "tax administration"—

(A) means—

(i) the administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws or related statutes (or equivalent laws and statutes of a State) and tax conventions to which the United States is a party, and

(ii) the development and formulation of Federal tax policy relating to existing or proposed internal revenue laws, related statutes, and tax conventions, and

(B) includes assessment, collection, enforcement, litigation, publication, and statistical gathering functions under such laws, statutes, or conventions.

(5) State

(A) In general The term “State” means—

(i) any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands,

(ii) for purposes of subsections (a)(2), (b)(4), (d)(1), (h)(4), and (p), any municipality—

(I) with a population in excess of 250,000 (as determined under the most recent decennial United States census data available),

(II) which imposes a tax on income or wages, and

(III) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure, and

(iii) for purposes of subsections (a)(2), (b)(4), (d)(1), (h)(4), and (p), any governmental entity—

(I) which is formed and operated by a qualified group of municipalities, and

(II) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure.

(B) Regional income tax agencies For purposes of subparagraph (A)(iii)—

(i) Qualified group of municipalities The term “qualified group of municipalities” means, with respect to any governmental entity, 2 or more municipalities—

(I) each of which imposes a tax on income or wages,

(II) each of which, under the authority of a State statute, administers the laws relating to the imposition of such taxes through such entity, and

(III) which collectively have a population in excess of 250,000 (as determined under the most recent decennial United States census data available).

(ii) References to State law, etc. For purposes of applying subparagraph (A)(iii) to the subsections referred to in such subparagraph, any reference in such subsections to State law, proceedings, or tax returns shall be treated as references to the law, proceedings, or tax returns, as the case may be, of the municipalities which form and operate the governmental entity referred to in such subparagraph.

(iii) Disclosure to contractors and other agents Notwithstanding any other provision of this section, no return or return information shall be disclosed to any contractor or other agent of a governmental entity referred to in subparagraph (A)(iii) unless such entity, to the satisfaction of the Secretary—

(I) has requirements in effect which require each such contractor or other agent which would have access to returns or return information to provide safeguards (within the meaning of subsection (p)(4)) to protect the confidentiality of such returns or return information,

(II) agrees to conduct an on-site review every 3 years (or a mid-point review in the case of contracts or agreements of less than 3 years in duration) of each contractor or other agent to determine compliance with such requirements,

(III) submits the findings of the most recent review conducted under sub-clause (II) to the Secretary as part of the report required by subsection (p)(4)(E), and

(IV) certifies to the Secretary for the most recent annual period that such contractor or other agent is in compliance with all such requirements. The certification required by subclause (IV) shall include the name and address of each contractor and other

agent, a description of the contract or agreement with such contractor or other agent, and the duration of such contract or agreement. The requirements of this clause shall not apply to disclosures pursuant to subsection (n) for purposes of Federal tax administration and a rule similar to the rule of subsection (p)(8)(B) shall apply for purposes of this clause.

(6) Taxpayer identity

The term “taxpayer identity” means the name of a person with respect to whom a return is filed, his mailing address, his taxpayer identifying number (as described in section 6109), or a combination thereof.

(7) Inspection

The terms “inspected” and “inspection” mean any examination of a return or return information.

(8) Disclosure

The term “disclosure” means the making known to any person in any manner whatever a return or return information.

(9) Federal agency

The term “Federal agency” means an agency within the meaning of section 551(1) of title 5, United States Code.

(10) Chief executive officer

The term “chief executive officer” means, with respect to any municipality, any elected official and the chief official (even if not elected) of such municipality.

(11) Terrorist incident, threat, or activity

The term “terrorist incident, threat, or activity” means an incident, threat, or activity involving an act of domestic terrorism (as defined in section 2331(5) of Title 18, United States Code) or international terrorism (as defined in section 2331(1) of such title).

INTERNAL REVENUE CODE SEC. 7213

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 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 upon 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), (1)(6), (7), (8), (9), (10), (12), (15) or (16) or (m)(2), (4), (5), (6), or (7) 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 cost 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 cost 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 6103(b)] or 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 cost of prosecution.

(5) SHAREHOLDERS – It shall be unlawful for any person to whom return or return information [as defined in 6103(b)] is disclosed pursuant to the provisions of 6103(e)(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 exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.

INTERNAL REVENUE CODE SEC. 7213A.

UNAUTHORIZED INSPECTION OF RETURNS OR RETURN INFORMATION

(a) PROHIBITIONS

(1) FEDERAL EMPLOYEES AND OTHER PERSONS – It shall be unlawful for

(A) any officer or employee of the United States, or

(B) any person described in section 6103(n) or an officer willfully to inspect, except as authorized in this title, any return or return information.

(2) STATE AND OTHER EMPLOYEES – It shall be unlawful for any person [not described in paragraph (1)] willfully to inspect, except as authorized by this title, any return information acquired by such person or another person under a provision of section 6103 referred to in section 7211(a)(2).

(b) PENALTY

(1) IN GENERAL – Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding \$1000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution.

(2) FEDERAL OFFICERS OR EMPLOYEES – An officer or employee of the United States who is convicted of any violation of subsection (a) shall, in addition to any other punishment, be dismissed from office or discharged from employment.

(c) DEFINITIONS – For purposes of this section, the terms “inspect” “return” and “return information” have respective meanings given such terms by section 6103(b).

INTERNAL REVENUE CODE – SEC 7431

IRC SEC. 7431 CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION OR DISCLOSURE OF RETURNS AND RETURN INFORMATION.

(a) In general

(1) Inspection or Disclosure by employee of United States

If any officer or employee of the United States knowingly, or by reason of negligence, inspects or 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) Inspection or 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, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103 or in violation of section 6104 (c), such taxpayer may bring a civil action for damages against such person in a district court of the United States.

(b) Exceptions No liability shall arise under this section with respect to any inspection or disclosure-

- (1) which results from good faith, but erroneous, interpretation of section 6103, or
- (2) which is requested by the taxpayer.

(c) Damages In any action brought under subsection (a), upon a 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 inspection or disclosure of a 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 inspection or disclosure, plus
 - (ii) in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence, punitive damages, plus

- (2) the cost 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 inspection or disclosure.

(e) Notification of Unlawful Inspection and Disclosure If any person is criminally charged by indictment or information with inspection or disclosure of a taxpayer's return or return information in violation of –

(1) paragraph (1) or (2) of section 7213 (a),

(2) section 7213A (a), or

(3) subparagraph (B) of section 1030(a)(2) of Title 18, United States Code, the Secretary shall notify such taxpayer as soon as practicable of such inspection or disclosure.

(f) Definitions For purposes of this section, the terms “inspect”, “inspection”, “return” and “return information” have the respective meanings given such terms by section 6103 (b).

(g) 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 inspection or 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 6103 (e).



HUMAN SERVICES
DEPARTMENT

Susana Martinez, Governor
Sidonie Squier, Secretary
Marilyn Martinez, Acting 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:

ASSIGNED KEY(S) NUMBERS:

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:

SUPERVISOR'S SIGNATURE:

RESCINDED



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 incorrectly mingled 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 verify by 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>I certify the above responses are true to the best of my knowledge</i>		
<i>Signature of office Reviewer</i>	<i>Title</i>	<i>Date</i>

**DISTRIBUTION: ORIGINAL - SENT TO CENTRAL OFFICE
 COPY - KEPT IN FIELD OFFICE FOR 5 YEARS**

