



Agreement to Safeguard Federal Tax Information

Federal tax returns and federal tax information are confidential (26 U.S.C. § 6103). Child Support agencies may only use federal tax information for establishing and collecting child support obligations.

Unauthorized **inspection** of federal tax information can result in both a:

- a) Misdemeanor punishable by a fine up to \$1000, imprisonment up to 1 year, and the cost of prosecution (26 U.S.C. § 7213A); and
- b) Civil judgment to the taxpayer of \$1000 or actual damages, whichever is greater, attorney fees, and the cost of action (26 U.S.C. § 7431).

Unauthorized **disclosure** of federal tax information can result in both a:

- a) Felony punishable by a fine up to \$5000, imprisonment up to 5 years, and the cost of prosecution (26 U.S.C. § 7213); and
- b) Civil judgment to the taxpayer of \$1000 or actual damages, whichever is greater, attorney fees, and the cost of action (26 U.S.C. § 7431).

All persons with access to Oklahoma Child Support Services (OCSS) reports, files, and records have access to federal tax returns or federal tax information. This information must never be printed. Printing for any reason, or viewing or disclosing such information for any reason other than establishing or collecting child support obligations will result in:

- a) Referral to appropriate state or federal law enforcement or prosecution authorities;
- b) Referral to the Office of the Inspector General (OIG) for investigation of potential or alleged misuse;
- c) Disciplinary action, including termination of employment, termination of any contract that authorizes offending users continued access to the OCSS computers, files, or records; or offset of amounts due to employees or contractors to reimburse OKDHS for any civil or criminal penalties imposed for unauthorized use.

I acknowledge that I have access to federal tax returns and federal tax information. I certify that I have read and understand the above statements regarding the inspection or disclosure of federal tax information.

I agree to maintain the confidentiality of federal tax returns and return information in accordance with the provisions of the Internal Revenue Code (26 U.S.C. § 6103).

I understand that failure to safeguard confidential data may result in the imposition of penalties, including fines, costs of prosecution, dismissal from office, discharge from employment, and imprisonment (42 U.S.C. § 653(1); 26 U.S.C. §§ 7213, 7213A, 7431; 5 U.S.C. § 552a(i)).

If I observe any conditions, which could cause federal tax returns and return information to be compromised in any way, I understand that it is my responsibility to take action to safeguard OCSS data and report the incident to my manager.

I agree that my obligation to safeguard the confidentiality of federal tax returns or federal tax information shall survive the termination of my employment.

Signature

Date