

Employee's Certification of Need to Know and Annual UNAX Awareness Briefing

I, *(write your name)*

have reviewed an Employee Guide and attended a briefing regarding the governing statutory rules and the Internal Revenue Service's policy on unauthorized access and inspection of taxpayer records referred to as UNAX. I have been informed that in accordance with IRC 7213A, I may only access or inspect tax returns and return information for a business purpose, and that the willful unauthorized access or inspection of tax returns and return information can result in severe penalties, including imprisonment of up to one year and a fine of up to \$1,000, dismissal from employment, and the costs of prosecution.

I also understand that the unauthorized use or unauthorized disclosure of information received from the Internal Revenue Service is a felony [IRC 7213] and is punishable by a fine up to \$5,000 and imprisonment of up to five years. I further understand that unauthorized inspection or disclosure of information received from the Internal Revenue Service, whether knowingly or by reason of negligence, can cause me to be liable to the subject of the information for the greater of \$1000 for each act of unauthorized inspection or disclosure, or actual damages. In the case of willful inspection or disclosure which is the result of gross negligence, I can be held responsible for punitive damages and all attorney and court costs [IRC 7432].

I hereby also certify that to carry out my duties under Title IV-D of the Social Security Act, I may require access to information contained in the individual federal income tax returns filed by: (1) certain absent parents owing or apparently owing a duty to support their minor children, and (2) certain individuals to who such support obligations are owed.

I have been notified that if I have any questions or concerns as to whether any access or inspection is authorized, it is my duty to consult with my immediate supervisor for guidance.

I understand upon discovering a possible improper inspection or disclosure of FTI, including breaches and security incidents, I must follow the proper incident reporting requirements to ensure BCS and the Office of Safeguards are notified of a possible issue involving FTI.

Prior to signing, I have reviewed the Privacy Act Notification on the reverse side of this acknowledgment form.

Employee Signature

Date Signed

As the above employee's supervisor, I certify that this employee received the Certification of Need to Know and Annual UNAX Awareness Briefing on the date noted above.

Supervisor Signature

Date Signed

Privacy Act Notification

The Privacy Act of 1974 requires that when we ask individuals for information, we tell them our legal right to ask for the information, why we are asking for it, and how it will be used. We must also state what could happen if we do not receive it, and whether their providing the information is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask you to acknowledge receipt of the Annual UNAX Awareness Briefing and associated documents is 5 U.S.C. 301, which authorizes heads of agencies to prescribe rules governing their agencies, the performance of their business, and the conduct of their employees. We are asking that you acknowledge receipt of this briefing to ensure that you have been informed as to the laws as well as IRS' policy about unauthorized access to, or unauthorized inspection of, tax returns and return information.

This acknowledgment may be used in administrative or judicial proceedings affecting employees' personnel rights, and in any criminal prosecutions for willful unauthorized access to, or willful unauthorized inspection of, tax information. This acknowledgment may also be provided to the Department of Justice for the purpose of litigating any civil administrative or judicial proceeding or criminal prosecution (including the presentation of evidence, disclosures to opposing counsel or witnesses, in discovery, or in settlement negotiations, or in response to a subpoena) where the United States, the IRS or its employees (in their official capacities or where the government has decided to represent them) are parties; and to provide information to congressional offices in response to inquiries made at the request of the individuals to whom the information pertains. The complete listing of possible recipients of this Acknowledgment may be found under the heading "Routine Uses" in the Federal Register notice of the system of records in which it will be kept: The Official Personnel Folder: 60 FR 56804-56805 (Nov. 9, 1995).

Disclosure of the information requested in acknowledging receipt of the Annual UNAX Awareness Briefing is mandatory. Failure to provide the information or to provide inaccurate or incomplete information may subject you to disciplinary and/or adverse action.

IRC 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 an 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)] 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 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.

IRC 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 7213(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).

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 6311 (e).