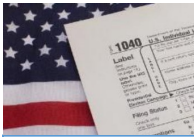


What is FTI and what does it mean to you as a **Child Support professional?**



Federal Tax Information (FTI) includes return or return information received directly from the IRS or obtained through an authorized secondary source, such as Social Security Administration (SSA), Federal Office of Child Support Enforcement (OCSE), Bureau of Fiscal Service (BFS), Centers for Medicare and Medicaid Services (CMS), or another entity acting on behalf of the IRS. ****The Support Recipient and Support Payer may not have knowledge of the FTI.**

The source of the information is the key to identifying FTI. Where did the data originate?

YES - This IS FTI

- IRS Income Tax Intercept mail, returned to DCSS
- Pay history or any document from another jurisdiction providing the source of a payment as IRS
- **PALC** screen print-out

NO - This is NOT FTI

- Support Recipient provided tax returns or portions of their personal tax return to DCSS on their own behalf
- Support Payer provided tax returns or portions of their personal tax return to DCSS on their own behalf
- **PALR** or **FPUB** screen print-out

Locate information in **ATLAS** from **IRS** source. ****A** postal should not be generated using IRS as the source. Another source with that same address should be used.

Minimum requirements for safeguarding FTI:

VISITORS

- Each office is to **require all Non-DES visitors to sign in and wear a visitor badge**. Non-DES visitors are to be escorted while in secure work areas of a building
- When visiting a worksite other than their assigned work area, current agency employees must sign into the [DES Visitor Access Log](#)



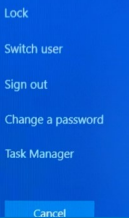
EMPLOYEES

- All employees must wear, above the waist and during business hours, a clearly displayed DES identification badge, indicating they are an agency employee, while in a DES building
- A new or returning employee must not have access to FTI (physical or electronic) until the DES Security and DCSS FTI Safeguarding Training have been completed, and the employee has obtained a valid fingerprint clearance card
 - This means a new employee must not “shoulder surf” or observe another employee’s computer screen before the necessary training has been completed



COMPUTER SAFETY

- DES Security Training must be completed, and passed with a score of at least 80%, annually by all DES employees, and DCSS FTI Safeguard Training must be completed annually, and passed with a score of at least 80%, by all DCSS employees with access to FTI
- Practice computer safety at all times by: **not** leaving confidential information up on unattended computer; locking computer session before temporarily leaving a workstation; and shutting down computer when leaving for extended periods of time or ceasing work for the day
- Only **DES-owned computers, media, and software may be used to process, access, and store FTI**



PHYSICAL SECURITY

- Observe a clean desk policy by keeping physical FTI locked up in a cabinet when not using it during working hours; and locked up in a secure office with a locking cabinet after working hours
- Keep desk, office, and file drawer keys safeguarded—**not** hidden on a desk
- Each office is to maintain an accurate inventory of keys and must complete a **quarterly reconciliation of keys**
- Create a double barrier when sending FTI from one location to another. Put FTI in an envelope marked “CONFIDENTIAL” with the recipient’s name. Place this envelope in a box or another envelope addressed to the recipient and their work location. Always request confirmation of receipt from where the FTI was sent
- FTI housed in any location within an agency must have two barriers protecting it at all times, to ensure the FTI cannot be accessed by an unauthorized individual

FTI LOGGING

- Each document generated with FTI must have an FTI Log document attached. You can find this log in the [DCSS ALL Google Shared Drive](#)
 - ****This includes generating documents with FTI even if they are not sent anywhere****
 - ****To avoid logging, only generate documents with FTI when absolutely necessary****
- DCSS must be able to show the movement of FTI as it flows through the process. If you provide FTI to the next person in the process, you must log where it went; and the next recipient must log that they have received it
- FTI must be tracked from receipt to destruction, which should be witnessed by a DCSS employee. An FTI log should be located by each approved shredder



PENALTIES: Be aware that you cannot access or disclose confidential tax information unless a provision of the Code authorizes the access or disclosure. Unauthorized disclosure or access could subject you to Criminal Penalties under §7213A-§7213 specifies that willful **unauthorized disclosure** of returns or return information by an employee, or former, is a **FELONY** - the penalty can be a fine of up to **\$5,000**, up to **five (5) years** in prison, or both, plus costs of prosecution. §7213A (UNAX) - willful **unauthorized access or inspection** (UNAX) of taxpayer records by an employee or former employee is a **MISDEMEANOR**. Violators can be subject to a fine of up to **\$1,000**, up to **one (1) year** in prison, or both, plus costs of prosecution. CIVIL PENALTIES §7431 - A taxpayer whose return or return information has been knowingly or negligently inspected or disclosed by an employee in violation of §6103 may seek civil damages. §7431 allows a taxpayer to bring action in district court for damages where there is unauthorized inspection or disclosure. If the court finds there has been an unauthorized inspection or disclosure, the taxpayer may receive damages of \$1,000 for **each** unauthorized inspection/disclosure, or actual damages, whichever is greater, plus punitive damages and costs of the action.

DCSS staff is not authorized to access the child support portals of other state agencies.
 DES does not have permission from the IRS, nor agreements with OJs, to access other state’s portals. Accessing these portals is unlawful and could potentially put our business and customers at risk. This includes sending/receiving FTI to/from other states via email. If documents are received from another state with FTI, the document must be destroyed and a clean copy without FTI requested.