

Ohio Department of Job and Family Services
TAX INFORMATION SAFEGUARDING AUTHORIZATION AGREEMENT

Employee/Contractor Name:
SETS User ID (if available):
Date:

Agency Name: Cuyahoga Job and Family Services
Agency Address: 1640 Superior Ave.
City, State and Zip Code: Cleveland, OH 44114

This is to acknowledge that the requirements for safeguarding Internal Revenue Service (IRS) and Ohio Department of Taxation (ODT) information have been explained to me and that I understand and agree to abide by these requirements. I further understand the penalties for inspecting and unlawfully disclosing tax return information to any unauthorized individual or agency. I have read the penalties for unlawful disclosure as they appear below.

I. Safeguarding of Internal Revenue Service Information

All citations in this section refer to sections of the Internal Revenue Code

Code Sec. 7213 – Unauthorized Disclosure of Information

- (a)(2) STATE AND OTHER EMPLOYEES – It shall be unlawful for any person...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), or (15) or (m)(2), (4), 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.
- (a)(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 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.

Code Sec. 7213A – Unauthorized Inspection of Returns or Return Information

- (a)(2) STATE AND OTHER EMPLOYEES – It shall be unlawful for any person...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 – IN GENERAL – any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding \$1,000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution.

Code Sec. 7431 – Civil Damages for Unauthorized Disclosure or Returns and Return Information

- (a)(2) INSPECTION OR DISCLOSURE BY A PERSON WHO IS NOT AN EMPLOYEE OF THE 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, 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 provisions 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 inspections 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 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.

II. Safeguarding of Ohio Department of Taxation Information

Ohio Revised Code section 5147.18-General Duties of Commissioner; Disclosure of Information

Any information gained as the result of returns, investigations, hearings, or verifications required or authorized by this chapter is confidential, and no person shall disclose such information, except for official purposes, or as provided by section 3125.43, 4123.591 [4123.59.1], 4507.023 [4507.02.3], or 5101.182 [5101.18.2], division (B) of section 5703.21 of the Revised Code, or in accordance with a proper judicial order.

Ohio Revised Code section 3125.50 - Disclosure of Information

Except as provided by the rules adopted pursuant to section 3125.51 of the Revised Code, no person shall do either of the following:

- (A) Disclose information concerning applicants for and recipients of Title IV-D support enforcement program services provided by a child support enforcement agency.
- (B) Disclose any information collected pursuant to section 3125.41, 3125.42, or 3125.43 of the Revised Code.

By signing this document, I certify that I have read and understand the requirements relating to the safeguarding of IRS and ODT Taxpayer Information that is contained in this document.

Signature of Employee/Contractor

Date

SETS User ID (if available)

Witness Signature

Date