ACKNOWLEDGMENT OF CONFIDENTIALITY OF CHILD SUPPORT INFORMATION, INCLUDING INTERNAL REVENUE SERVICE RETURN INFORMATION

I, _____, hereby acknowledge that:

I. Child Support Information

1. I acknowledge that, through attendance at a training program provided or approved by the Office of Temporary and Disability Assistance, I have been advised of the laws, regulations, policies, and rules governing use and disclosure of child support information, including federal information (as defined below) and agree to follow the same.

2. I will not access child support information on any system maintained by New York State for any purpose other than those permitted by law, including:

- Actions necessary to establish paternity, establish, modify or enforce orders of child support or combined orders of child and spousal support.
- The administration of the child support program, including data and systems management.
- Verifying child support or combined child and spousal support payments to persons in Medicaid (MA), Temporary Assistance to Needy Families (TANF) or Supplemental Nutrition Assistance Program (SNAP) households as part of an eligibility determination or recertification;
- Obtaining information about child support orders and combined orders of child and spousal support for the purpose of administering the MA, TANF or SNAP program.
- Investigation of fraud in the MA, TANF, or SNAP program.

3. I will not access any cases, accounts, files or screens except those necessary to perform my duties.

4. I understand that all child support information I have access to, whether in paper, electronic, or other format is confidential and may not be used or disclosed for any other purpose, or be released to any party, without prior written consent of the OTDA Division of Child Support Enforcement or (if employed by a social services district) the Coordinator of the child support unit of the social services district where I am employed, or the designee of either.

5. I understand that any access, use, or disclosure for any unauthorized purpose without prior written consent as set forth in paragraph 4 shall constitute a breach of confidentiality and may result in disciplinary proceeding, criminal charges, and/or civil liability.

NOTICE: Pursuant to Social Services Law 111-v, any person who willfully discloses or permits disclosure or release of confidential information obtained hereunder shall be guilty of a class A misdemeanor and shall be liable to any person who incurs damages due to said disclosure in a civil action.

II. Federal Information

1. For the purposes of this Acknowledgment, “federal information” shall mean all information obtained through the Federal Parent Locator System (FPLS), including National Directory of

New Hires (NDNH), and the Federal Case Registry (FCR). The FPLS is an automated national information system which locates employment, income, asset and home address information on parents in child support cases. The NDNH contains new hire (W-4), quarterly wage (QW) and unemployment insurance (UI) information on employees in both the public and private sector. The FCR collects and maintains records provided by state child support agency registries, which include abstracts of support orders and information from child support cases. This information must be safeguarded as required by state and federal rules whether in transmission or at rest, and in both electronic and paper form. Federal information must be protected from improper disclosure in accordance with state and federal rules regardless of where it is stored or displayed, including the Automated State Support Enforcement and Tracking System (ASSETS), the Child Support Management System (CSMS), and Computer Output to Laser Disk (COLD), or a local system. Federal information that has been independently verified is no longer federal information, but remains child support information subject to Section I, above.

2. I will not access federal information for any purpose other than those permitted by law, including:

- Actions necessary to establish paternity, establish, modify or enforce order of child support or combined orders of child and spousal support.
- The administration of the child support program.
- Information obtained from the NDNH or FCR may be disclosed to agencies administering plans or programs under titles IV-A, IV-B, IV-D and IV-E of the federal Social Security Act for the purpose of assisting that program to carry out its responsibilities of administering title IV-A, IV-B, IV-D and IV-E programs.
- Certain location and employment information from the FPLS may be disclosed to locate an individual for the purposes of establishing parentage or relative foster care under titles IV-B or IV-E of the federal social security act.

3. I acknowledge that paragraphs three through five in Section I, above, apply to use, disclosure and safeguarding of federal information.

III. Federal Tax Return Information

I have read the quoted provisions of Section 6103, 7213, 7213A and 7431 of the Internal Revenue Code which are printed on this acknowledgment and I understand that Section 6103 of the Internal Revenue Code imposes strict confidentiality requirements on child support enforcement personnel who have or have had access to federal tax returns or return information and that Sections 7213, 7213A and 7431 of the Internal Revenue Code impose criminal and civil penalties for unauthorized inspection or disclosure of any tax return or return information. I further understand that:

1. All tax returns and return information which the Internal Revenue Service discloses to state and local child support enforcement agencies are confidential under the terms of Section 6103(a) of the Internal Revenue Code, and may not be disclosed by any officer or employee of any state or local child support enforcement agency or other person except as authorized by Internal Revenue Code;

2. All tax returns or return information which the Internal Revenue Service discloses to state and local child support enforcement agencies may be used only for purposes of and to the extent necessary in establishing and collecting child support obligations from, and locating, individuals owing such obligations;

3. Willful unauthorized inspection or disclosure of a tax return or return information by an officer or employee of a state or local child support enforcement agency or other employees is unlawful under the terms of Section 7213 and 7213A of the Internal Revenue Code and punishable as a felony by a fine in any amount not exceeding $5,000 or imprisonment of not more than five (5) years, or both, together with the costs of prosecution. Willful unauthorized inspection of a tax return or return information is punishable by a fine of up to $1,000 and/or imprisonment of up to one year, together with the costs of prosecution;

4. Under the terms of Section 7431 of the Internal Revenue Code, a taxpayer may bring a civil lawsuit to recover actual and punitive damages from an officer or employee of a state or local child support enforcement agency or other person who has disclosed, whether knowingly or by reason of negligence, such taxpayer's tax return or return information in violation of the provisions of Section 6103 of the Internal Revenue Code; and

5. The civil and criminal penalties apply even if the unauthorized disclosures were made after employment has ceased with the child support agency, agents or contractors.

Additionally, I acknowledge and understand that violation of these requirements of confidentiality could result in disciplinary action including termination of employment.

DATE: _____

SIGNED: _____

Section 6103 (1) (6) (B) provides:

The Secretary of Health and Human Services shall disclose return information to State and local child support enforcement agencies only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations.

Internal Revenue Code Section (IRC) 6103 imposes strict confidentiality requirements on child support enforcement personnel who have access to federal tax returns or return information.

Section 6103(a) provides:

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 or of any local child support enforcement agency 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) or (12) of subsection (1), paragraph (2) or (4)(B) 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.

IRC Sections 7213, 7213A and 7431 impose criminal and civil penalties for unauthorized disclosure or inspection of any tax return or return information:

Criminal Penalty - Section 7213 (a) (2), provides that an unauthorized disclosure of return or return information shall be a felony punishable by up to 5 years imprisonment and $5,000 fine:

(2) State and other employees - It shall be unlawful for any officer, employee, or agent, or former officer, employee, or agent, of any State (as defined in Section 6103(b) (5)), or any local child support enforcement agency 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 (1) (6) or (1) (10) 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 costs of prosecution.

Criminal Penalty - Section 7213A (a) (2), provides that 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 6103 referred to in section 7213(a)(2). Section 7213A (b) further provides that 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.

Civil Penalty - Section 7431, provides that a taxpayer may bring a civil action to recover actual and punitive damages from a person who discloses the taxpayer's tax return or return information in violation of the provisions of Section 6103:

(a) In General - (2) . . . If any person who is not an officer or employee of the United States knowingly, or by reason of negligence, 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 a person in a district court of the United States.

(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 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 disclosure, plus

(ii) in the case of a willful disclosure or a disclosure which is the result of gross negligence, punitive damages, plus

(2) the costs of the action.