Child Support Enforcement Administration
Annual Internal Revenue Service (IRS) Employee Awareness Certification

- Employees must be advised at least annually of the provisions of Section 7213 of the Internal Revenue Code, which makes unauthorized disclosure of the Federal returns or return information a crime that may be punishable by a fine in any amount not exceeding $1,000.00, or imprisonment of not more than 1 year, or both, together with the cost of the prosecution. See Attachment W-1.

- Employees who have access to Federal tax information must also be advised annually of the provisions of Section 7431 of the Internal Revenue Code which permits a taxpayer to bring suit for unauthorized disclosure in the United States district court. The taxpayer would be entitled to the greater of civil damages or the actual damages plus punitive damages in addition to the cost of the action. See Attachment W-2.

- Employees are to be made aware that these civil and criminal penalties apply even if the unauthorized disclosures were made after their employment with the agency is terminated.

- The Child Support Enforcement Administration, as a part of their employee awareness training, is making it mandatory for all employees to be advised annually of the provisions of Title 07, Subtitle 01, Chapter 07, Section 10, (07.01.07.10) of the Code of Maryland Regulation (COMAR), which states, an intentional or grossly negligent disclosure of confidential information in violation of this chapter may be punishable by a fine of not more than $500.00, or by 90 days imprisonment, or both; and result in civil liability for damages.

- Employees shall execute an initial and annual training certification indicating that he or she understands the Department’s security policy and procedures for safeguarding IRS information. The initial certification and recertification must be provided to the Department.

I understand and agree to the above requirements.

________________________________________
Contractor Name (Printed)

________________________________________
Contractor Signature

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Date