



STATE OF ALABAMA

OFFICE OF INFORMATION TECHNOLOGY



PROCEDURE 640P1: FTI Disclosure Awareness Training

VERSION NUMBER	Procedure 640P1-01
VERSION DATE	August 10, 2018
PROCEDURE TITLE	FTI Disclosure Awareness Training
GOVERNING POLICY	This procedure is governed by Policy 640: Security Awareness and Training, regardless of revision.
OBJECTIVE	The objective of this procedure is to ensure that employees and contractors understand the requirements for compliance with IRS Publication 1075 regarding the safeguard of Federal Tax Information (FTI) and unintended or unauthorized disclosure of FTI. This is supplemental training, required of any employee, organization, or other entity that may handle, process, store, or come in contact with FTI.
SUPPORTING DOCUMENTS	The following documents support this procedure and may aid in its implementation: <ul style="list-style-type: none">• IRS Publication 1075: Tax Information Security Guidelines for Federal, State and Local Agencies.• Form 640F1: FTI Confidentiality Statement
EFFECTIVE DATE	This procedure is effective upon its approval by the Secretary of Information Technology, as evidenced by the signature of the Secretary being affixed hereto.
SUPERSEDES	This is the initial procedure and does not supersede a previous version.
DEFINITION	Federal Tax Information (FTI) consists of federal tax returns, return information, or information derived from federal tax returns or return information, received directly from the IRS or obtained through an authorized secondary source. FTI is categorized as sensitive information and may contain personally identifiable information (PII). Additional information may be found in IRS Publication 1075.

PROCEDURE

Education and awareness are necessary to provide employees and contractors with the information to protect FTI from unintended disclosure.

Employees and contractors must maintain their authorization to access FTI through training and recertification. Prior to granting an agency employee or contractor access to FTI, and annually thereafter, each employee or contractor must certify his or her understanding of the agency's security policy and procedures for safeguarding IRS information.

Disclosure awareness training stipulates that:

- Employees and contractors must be advised of the penalty provisions for Internal Revenue Code-Sections 7431, 7213, and 7213A.
- Employees and contractors must be advised of the incident response policy and procedure for reporting unauthorized disclosures and data breaches.
- Employees and contractors must be advised that disclosure restrictions and penalties apply even after employment with the agency has ended.
- For the initial certification and the annual recertification, employees and contractors must sign a confidentiality statement certifying his or her understanding of penalty provisions and the security requirements. Agencies may use [Form 640F1: FTI Confidentiality Statement](#) or a similar agency form supporting IRS and agency requirements.
- The initial certification and recertification must be documented and placed in the agency's files, be retained for at least five years, and be available for review upon request of an authorized auditor or oversight agency.

Additional security and information requirements can be expressed to appropriate personnel using a variety of methods, such as, but not limited to:

- Additional formal and informal training
- Discussion at group and managerial meetings
- Security bulletin boards throughout the secure work areas
- Security articles in employee newsletters
- Pertinent articles that appear in the technical or popular press to share with members of the management staff
- Posters to display with short simple educational messages
- Email and other electronic messages to inform users

Disclosure awareness training resources are available from the IRS to assist agencies in meeting the federal safeguards requirements for disclosure awareness and the protection of FTI. IRS Publication 1075, section 6.3.1 provides a list of those training resources.

Agencies are encouraged to supplement this procedure with agency-specific procedures for the safeguard of FTI and reporting of unauthorized FTI disclosure.

The undersigned, as Acting Secretary of Information Technology of the State of Alabama, exercising the power vested in that Office by the laws of this state, declares this procedure to be adopted as of the 28 day of August, 2018.


Jim Purcell
Acting Secretary of Information Technology

DOCUMENT CHANGE HISTORY

Version	Version Date	Comments
640P1-01	08/10/2018	Initial version