

CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES

P.O. Box 419064, Rancho Cordova, CA 95741-9064



August 26, 2005

CSS LETTER: 05-24

ALL IV-D DIRECTORS
ALL COUNTY ADMINISTRATIVE OFFICERS
ALL BOARDS OF SUPERVISORS

SUBJECT: SAFEGUARDING FEDERAL TAX INFORMATION – WARNING BANNER

Internal Revenue Code Section 6103(p)(4)(C) requires agencies receiving federal tax information (FTI) to restrict access to those people whose duties and responsibilities require access. As a result, employee warning banners must be posted at all logon points to computers and systems to comply with Security Guidelines for Federal, State, and Local Agencies. Additionally, this policy must be included in all orientation materials for new/transferring users. To assist in this endeavor, the Department of Child Support Services has prepared the enclosed warning banner. This banner must appear at each computer system logon screen when an employee will be permitted immediate access to FTI.

The enclosed banner warns all employees who attempt to gain access to the system that the system may contain Government information which is restricted to authorized users only. It also advises employees who attempt to misuse the system or illegally logon to it that they could be prosecuted. Finally, the banner details the civil and criminal penalties for unauthorized access or disclosure of FTI.

You may refer to IRS Publication 1075, Tax Information Security Guidelines for Federal, State, and Local Agencies, for additional information on this subject. The publication can be reviewed on the Internet by going to <http://ftp.irs.gov/pub/irs-pdf/p1075.pdf>.

Reason for this Transmittal

- State Law or Regulation Change
- Federal Law or Regulation Change
- Court Order or Settlement Change
- Clarification requested by One or More Counties
- Initiated by DCSS

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In addition to potential legal considerations, the use of banners is a good management and security practice. It is important that staff clearly understand that use of government computers is subject to monitoring, and that there can be no expectation of personal privacy.

If you have any questions or concerns regarding this matter, please contact Elizabeth Swearingen at (916) 464-5306.

Sincerely,

Original Signature of Joan Obert on file

JOAN OBERT
Deputy Director
Technology Services Division

Attachment

*******WARNING*******

THIS SYSTEM MAY CONTAIN GOVERNMENT INFORMATION, WHICH IS RESTRICTED TO AUTHORIZED USERS ONLY. UNAUTHORIZED ACCESS, USE, MISUSE, OR MODIFICATION OF THIS COMPUTER SYSTEM OR OF THE DATA CONTAINED HEREIN OR IN TRANSIT TO/FROM THIS SYSTEM CONSTITUTES A VIOLATION OF TITLE 18, UNITED STATES CODE, SECTION 1030, AND MAY SUBJECT THE INDIVIDUAL TO CRIMINAL AND CIVIL PENALTIES PURSUANT TO TITLE 26, UNITED STATES CODE, SECTIONS 7213(a), 7213A (THE TAXPAYER BROWSING PROTECTION ACT), AND 7431. THIS SYSTEM AND EQUIPMENT ARE SUBJECT TO MONITORING TO ENSURE PROPER PERFORMANCE OF APPLICABLE SECURITY FEATURES OR PROCEDURES. SUCH MONITORING MAY RESULT IN THE ACQUISITION, RECORDING, AND ANALYSIS OF ALL DATA BEING COMMUNICATED, TRANSMITTED, PROCESSED, OR STORED IN THIS SYSTEM BY A USER. IF MONITORING REVEALS POSSIBLE EVIDENCE OF CRIMINAL ACTIVITY, SUCH EVIDENCE MAY BE PROVIDED TO LAW ENFORCEMENT PERSONNEL.