

CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES

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



February 6, 2012

CSS LETTER: 12-01

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

SUBJECT: INTERNAL REVENUE SERVICE REQUIREMENTS FOR 45-DAY
 NOTIFICATION OF CONTRACTOR ACCESS TO FEDERAL TAX
 INFORMATION

<u>Reason for this Transmittal</u>
<input type="checkbox"/> State Law or Regulation Change
<input type="checkbox"/> Federal Law or Regulation Change
<input type="checkbox"/> Court Order or Settlement Change
<input type="checkbox"/> Clarification requested by One or More Counties
<input checked="" type="checkbox"/> Initiated by DCSS

The purpose of this letter is to provide Local Child Support Agencies (LCSAs) information regarding the requirement to submit an attached *IRS 45-Day Notification Questionnaire* prior to executing any contract or agreement where Federal Tax Information (FTI) will be disclosed to contractors. In addition, if a contractor employs the services of a sub-contractor, a notification is required 45 days prior to disclosure of FTI. Refer to IRS Publication 1075, Section 11.3.

Contractors must comply with the Internal Revenue Service (IRS) Publication 1075. Contractors cannot view or be exposed to any FTI data until IRS approval is received. To obtain approval from the IRS, the LCSA should complete the attached questionnaire and submit to the Department of Child Support Services (DCSS) Information Security Office (ISO) mailbox: info.security@dcss.ca.gov. The questionnaire addresses all the specific required components of the IRS Publication 1075, Exhibit 12.

The DCSS ISO will prepare a 45-Day Notification Letter based on the information provided in the questionnaire. **Please allow five to ten business days for the DCSS ISO to review and prepare the letter on behalf of your county.** This will provide the DCSS ISO time to obtain additional information from your county, if needed, and still be able to meet the IRS 45-day minimum requirement for submission. The DCSS ISO will notify you once IRS approval notification is received.

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If you have any questions or concerns regarding this information, please contact the Information Security Office by telephone at (916) 464-5045 or by email to Info.Security@dcss.ca.gov.

Sincerely,

/os/

BECKY STILLING
CIO/Deputy Director
Technology Services Division

Attachment: IRS 45-Day Notification Questionnaire

IRS 45-DAY NOTIFICATION QUESTIONNAIRE

Rev. (01/12)

- 1. Name, Address, Phone Number, and Email Address of LCSA Point of Contact**

- 2. Name and address of contractor:**

- 3. Contract Number and date awarded:**

Contract No.:
Award Date:

- 4. Period contract covers, e.g., 2003-2008:**

- 5. Type of service covered by the contract:**

- 6. Number of contracted workers:**

- 7. Name and description of agency program contractor will support:**

- 8. Detailed description of the FTI to be disclosed to contractor:**

- 9. Description of the work to be performed by the contractor, including phased timing, how the FTI will be accessed and how tasks may change throughout the different phases:**

- 10. Procedures for LCSA oversight on contractor access, storage and destruction of FTI, disclosure awareness training, and incident reporting:**

- 11. Location(s) where work will be performed by contractor(s) and how data will be secured if it is moving from a secure agency location:**

- 12. Statement whether any Contractor subcontractor(s) will have access to FTI:**

IRS 45-DAY NOTIFICATION QUESTIONNAIRE

Rev. (01/12)

- 13. Name(s) and address(es) of all subcontractor(s) that will have access to FTI, if applicable:**

- 14. Description of the FTI to be disclosed to the subcontractor(s):**

- 15. Description of the work to be performed by subcontractor(s):**

- 16. Location(s) where work will be performed by subcontractor(s) and how data will be secured if it is moved from a secure agency location:**

- 17. Certification that contractor personnel accessing FTI and contractor information systems containing FTI are all located within the United States or territories as FTI is not allowed off-shore:**