This guide contains information for all IRS employees concerning UNAX violations. These include the prevention of willful unauthorized access and inspection of taxpayer records.

2001 Edition

Employees' Guide

SAFEGUARDING TAXPAYER RECORDS

RENEWING OUR COMMITMENT

IRS

Department of the Treasury
Internal Revenue Service

publish.no.irs.gov

Document 10281 (Rev. 6-2001)
Catalog Number 24946N

STOP UNAX IN ITS TRACKS

UNAUTHORIZED ACCESS

“ It is my Administration’s clear policy that unauthorized inspection of tax information will not be tolerated. This is a bipartisan issue on which everyone can agree… and we all condemn it.”

—President Bill Clinton

The Internal Revenue Service is conducting awareness briefings to better focus agency-wide attention on preventing the willful unauthorized access and inspection of taxpayer records—which we are referring to as UNAX. The message we are communicating during these briefings is that the Service's program to prevent UNAX is critically important to all IRS employees. Our mission is to ensure that all employees understand what UNAX is and what the consequences are if you access or inspect taxpayer records for other than authorized tax administration reasons.

Our UNAX program does not change the way the vast majority of IRS employees have been appropriately accessing and processing taxpayer records to carry out their tax administration responsibilities. Additionally, UNAX is not about mistaken or inadvertent accesses. It is about individuals who violate the public trust by deciding—for whatever reason—to access or inspect taxpayer records for other than authorized tax administration reasons. This guide has been revised to include:

- background information on the UNAX program;
- an overview of centralized operations that were established to effectively manage the program;
- additional guidance to better address issues and questions that employees have already raised about the UNAX program.

BACKGROUND

On August 5, 1997, President Clinton signed the Taxpayer Browsing Protection Act into law. Under the law:

- Willful unauthorized access or inspection of non-computerized taxpayer records, including hard copies of returns—as well as computerized information—is a crime, punishable upon conviction, by fines, prison terms and termination of employment.
- Taxpayers have the right to take legal action when they are victims of unlawful access or inspection—even if a taxpayer's information is never revealed to a third party.
- When managers or employees are criminally charged, we are required to notify taxpayers that their records have been accessed without authorization.

In short, the law closes the loopholes in the existing statutes on willful unauthorized access or inspection—UNAX. It makes all cases of UNAX—electronic and paper—a crime that carries with it penalties ranging from loss of job to fines and prison terms if an individual is convicted. And, in all substantiated cases of UNAX, the appropriate managerial response, absent any mitigating circumstances, will be removal. We are determined to Stop UNAX In Its Tracks.

> "These actions should deter persons who have access to tax returns and return information from unauthorized browsing, and the number of such instances should decline significantly in the future."
> —President Bill Clinton

The IRS' ability to protect the privacy of taxpayer information is fundamental to the basis of our nation's tax system. Since the inception of the Integrated Data Retrieval System (IDRS) in 1972, the Service has worked to prevent and detect UNAX violations. After UNAX concerns were reported in 1993, the Service implemented an information system to help perform detection analyses of audit trail information. The audit trail is a detailed computer record of employees' activities on an information system. Computerized audit trails typically provide investigators and auditors with the **"four Ws"**—which is information on:

1. **who** entered the action,
2. **when** the action was entered,
3. **where** it was entered, and
4. **what** was entered.

The IRS uses this information to conduct analysis —based on known patterns of illegal or unauthorized IDRS use and abuse—to identify potential UNAX violators. This detection capability has increased the IRS' effectiveness in identifying potential UNAX violations.

In April 1997, the Department of the Treasury asked the IRS to conduct a 30-day study on UNAX violations. This request stemmed from various congressional hearings, which focused on concerns with the effectiveness of the Service's program to deal with UNAX violations by IRS employees. After briefing the Treasury Department on the results of the study, a report was finalized and sent to various Congressional Committees.

The 30-day study focused on improving IRS' approach to UNAX violations by analyzing existing and planned security activities, researching internal and external studies, evaluating public and private sector "best practices,'' and developing integrated and coordinated action plans to effectively focus resources on a consistently managed approach that provides adequate safeguards and consistent penalties for UNAX violations. The study focused on opportunities to maximize the impact of a number of efforts that were already underway, and to initiate new actions to further enhance the IRS' protection of taxpayer records. These included the following actions.

- Working with a communications contractor to develop a strategy and products to better communicate IRS' policy for UNAX.
- Conducting an awareness session during which managers will discuss the new legislation on UNAX and its impact with all employees.
  - Communicating an explicit and clearly understood policy statement on UNAX to all employees.
  - Having managers and employees sign newly developed certification statements.
- Centralizing key operations to establish consistency, timeliness, and fairness in developing, processing, and tracking all UNAX cases.
- Establishing oversight responsibilities in the Office of Security (formerly the Office of Systems Standards and Evaluation) to oversee compliance with the UNAX program.
- Developing a standard training module on UNAX that Corporate Education will include in training programs at all levels (e.g., entry-level and annual training) to ensure that policies and consequences are fully understood by all employees.
- Forging a proactive relationship with NTEU to ensure that efforts and processes to enforce IRS' UNAX policy do not infringe on employees' rights.

The 30-day study noted that IRS' current systems cannot be effectively modified to provide the "need to know" environment that allows employees to access a taxpayer record only if—and when—they have a tax administration reason to do so. In this regard, the IRS does have long-term plans to better control access to taxpayer records as part of its overall modernization initiative. The Modernization Architecture will incorporate prevention systems, which will consolidate security mechanisms, audit data, and user profile data. Planned services will include the full integration of automated prevention and detection security to support interactive voice systems and data access. It will also include near real-time detection of unauthorized activities that are not prevented.

Centralizing Key Operations

To ensure an effective UNAX program, the Service centralized key operations. The Service established a consistent, timely, and fair process that focuses on developing UNAX cases, deciding on the adequacy of evidence, tracking and reporting cases, administering penalties, and overseeing the UNAX program.

Centralized Case Development

The Treasury Inspector General for Tax Administration (TIGTA), has total responsibility for investigating all allegations of UNAX. Allegations that should be reported to the TIGTA include unauthorized accesses to paper and all information systems—not just unauthorized accesses to IDRS. The TIGTA investigates these allegations

and, where appropriate, provides the U.S. Attorney and the Centralized Adjudication Unit (CAU) within the Commissioner's Complaint Processing and Analysis Group(CCPAG) with a formal Report of Investigation (ROI). In addition, TIGTA established a Centralized Case Development Center (CCDC) to analyze audit trails and other data to detect UNAX violations. The CCDC uses Audit Trail Lead Analysis System (ATLAS) to help analyze audit trails.

Centralized Functions

The Service established the Centralized Adjudication Unit (CAU) to manage the administrative adjudication of the confirmed UNAX cases. This unit began operations on October 1, 1997. This unit is responsible for (1) tracking and reporting the status of all UNAX cases from inception through final disposition, (2) preparing paperwork for all proven cases of UNAX, (3) forwarding this paperwork to the heads of office for disciplinary actions, and (4) providing consultative support to management for administration of appropriate discipline.

The CAU coordinates with the TIGTA and General Legal Services(GLS) to ensure fair and equitable treatment of employees in every UNAX case being processed by the unit.

Centralized Oversight

Service-wide security responsibilities were delegated to the IRS' Office of Security (formerly, the Office of Systems Standards and Evaluation (SSE)) in January 1999. These responsibilities include establishing and enforcing standards and policies for all major security programs. In this regard, the Office of Security established a centralized evaluation capability to oversee compliance with the UNAX policy and program, including the consistency of actions taken. The Office of Security is also responsible for reporting on the progress of Service efforts being taken and making recommendations for improving the effectiveness of the UNAX program to IRS' Management.

Addressing Issues and Questions

The Service also has a UNAX Feedback Panel to address issues and questions that have been raised by employees. Issues and questions that cannot be easily resolved are forwarded—through local disclosure officers—to the Office of Security, who in turn will submit the issues to the UNAX Feedback Panel for resolution. These issues, questions, and resolutions can be found on the UNAX website: *http://www.hq.IRS.gov/policy/UNAX/unax2000/unax2000.htm*. Examples of Frequently Asked Questions are found in Appendix 1 of this guide.

IRS' Policy on Access to Taxpayer Information

The IRS' policy on access to paper and electronic taxpayer records is that employees are only allowed access to taxpayer records when the information is needed to carry out their tax administration duties.

Additionally, IRS employees are also subject to the same ethics standards required of all federal workers. At the IRS, this means that employees are not allowed to access taxpayer records when their involvement in a tax matter could cause a possible financial conflict of interest, or when they have a personal relationship or an outside business relationship that could raise questions about their impartiality in handling the tax matter.
Even doing it once is wrong.

Most of you reading this will think "UNAX doesn't apply to me. I would never do that." Still, you should take a minute to think how easy it is to be tempted. For example:

- Your spouse or best friend asks for a personal favor, something as simple as an address that can only be found on a tax return. Seem harmless enough. Would you do it?

- You came across the tax return of a big celebrity—a movie star, a sports figure, a politician. Curiosity gets you. Just a peek, that's all you want. Would you do it?

Small personal favors may seem harmless. But don't do it. Just one time could cost you your job. And if you get one of those uncontrollable attacks of curiosity, get up and walk away. Just one look, and you are subject to severe penalties. Also, IRS employees are not authorized to access their own records, or records of:

- their spouse and any ex-spouses;
- their children;
- their parents;
- anyone living in their household;
- their other close relatives;
- friends or neighbors with whom they have close relationships;
- celebrities, when the information is not needed to carry out tax related duties;
- an individual or organization for which they or their spouse is an officer, trustee, general partner, agent, attorney, consultant, contractor, employee, or member; and
- any other individual or organization with which they may have a personal or outside business relationship that could raise questions about their impartiality in handling the tax matter.

When employees are working authorized assigned cases or making personal or telephonic contacts, they can access other IRS employees' tax records. However, when the employee working the authorized case knows the other IRS employee, the case must be referred to management for reassignment.

If in doubt, at any time, employees need to ask their managers whether an access is authorized.

IRS and Contractors

The provisions and applicable criminal penalties under the Taxpayer Browsing Protection Act also apply to all contractors, and contractor employees. It is recommended that these employees view the UNAX video.

If you have any questions about a particular contract or contractor, you can contact the Contracting Officer.

Actions to Help Prevent UNAX

The UNAX program shifts management's emphasis from researching and investigating possible violations to preventing UNAX. In this regard, managers are responsible for taking whatever steps are needed to help employees to prevent accesses to taxpayer records when their involvement in the tax work could cause a possible financial conflict of interest, or when they have a personal relationship or outside business relationship that could raise questions about the employees' impartiality in handling the tax matter. The TIGTA is solely responsible for all UNAX investigations. Employees should not be contacted by their management to discuss alleged incidents of UNAX unless TIGTA forwards a ROI on a proven UNAX violation to management for administrative action. This does not preclude managers from their responsibility to oversee the work being performed by their employees that can include discussions with employees as to the reasons for certain accesses and access attempts. For example, managers are still responsible for reviewing IDRS or other system reports, and meeting with employees to discuss information provided by reports to determine if any security violation may have occurred. However, if a manager determines anytime during their oversight of employees' access activities that a potential UNAX violation exists, the manager is required to refer the matter to the TIGTA, which is solely responsible for all UNAX investigations.

No employee will be disciplined for a UNAX violation unless a violation is proven. Safeguards were established to help managers and employees to more effectively deal with accesses that may raise a suspicion of a UNAX violation. In this regard, a Taxpayer Data Access Form (i.e., Form 11377) was implemented across the Service to provide a way for employees to document various situations (A sample of this form can be found in Appendix 2 on page 11). In 1999, NTEU and IRS management representatives met and developed a revised form. The revised Form 11377 (dated 9/99) includes a control number located at the top of the form and on the form's tear-off employee receipt, which is at the bottom of the form.

Employees will continue to provide forms to their managers at the end of each business day, and managers are required to sign and date the forms and the receipts where indicated and return the receipt to their employees. Managers then forward the forms for filing and retention to the Head of Office designee. The Head of Office designee will receive and retain the forms. These Taxpayer Data Access Forms are filed by date—not by employee or taxpayer or ssn—in a secure records retention area that is maintained by a Head of Office designee. These forms will be retained for 6 years. Individual managers are not authorized to maintain these forms or copies of these forms.

Unlike the previous form, receipts will provide employees with dated records acknowledging that they reported inadvertent or questionable accesses to taxpayer records. Employees' use of the form is up to each employee. Employees who use the form will be able to maintain receipts whenever and however they deem appropriate.

For example, employees can use this form—at their discretion—to document instances when:

- research of taxpayer information is required to perform their duties;
- an inadvertent access of taxpayer information occurs; and
- managers submit requests for taxpayer information for which there is no written taxpayer request or authorization.

Managers and employees, who continuously have a need to access taxpayer records for tax administration reasons, should have system access. However, if a manager personally requests that an employee provide tax information for which there is no written taxpayer request or authorization, the manager will provide the employee with an appropriate signed document requesting the information. This documentation will serve as the initial authorization permitting the employee to access a taxpayer's account. The employee can make note of the request on the front of the Taxpayer Data Access Form, and attach the signed manager's request to the back of the form.

Following are additional guidelines that need to be followed to help prevent UNAX allegations and violations.

- In the event employees performing tax administration duties encounter a situation where their involvement in their tax work could cause a possible financial conflict of interest, or where they have a personal relationship or outside business relationship that could raise questions about the employees' impartiality in handling the tax matter, these employees need to forward the work to management for reassignment using a Form 4442, Inquiry Referral.
- If employees have already accessed an account prior to realizing that a situation exists where their involvement in their tax work could cause a possible financial conflict of interest, or where they have a personal relationship or outside business relationship that could raise questions about the employees' impartiality in handling the tax matter, then these employees should stop working on the account and forward the work to management for reassignment using a Form 4442, Inquiry Referral. Management will validate the circumstances under which the inadvertent access occurred, and the need for reassignment to another employee by annotating Form 4442. Where possible, in functions where timely response to taxpayer inquiries is critical, such as in Customer Service functions, the employee or manager will facilitate a call back to the taxpayer by another employee in accordance with appropriate procedures.

During the awareness briefings, managers are responsible for ensuring that substantive information sharing and communication regarding the importance of UNAX and the Service's commitment to protect and secure taxpayer records occurs. In order to provide an opportunity for ongoing clarification regarding UNAX, management needs to continually review and assess issues and questions raised by employees during the routine performance of their tax-related duties. These extra efforts by managers will help in enhancing the awareness and understanding needed to prevent UNAX.

Additional training or instruction will be provided to employees in functions with responsibility for accessing taxpayer data, so that specific functional procedures designed to ensure taxpayer privacy are better understood. At a minimum, all employees must be briefed annually to include viewing the UNAX video, attending a UNAX briefing, receiving the UNAX Employee and/or Managers Guide, and signing the UNAX Certification Form (Form 11370). The employee copy of the certification form is for the employee's records, and the original will be

filed in the employee's Official Personnel Folders (OPFs). Employees who join or return to the IRS after the annual awareness briefing is administered, will be given the briefing by their manager within 30 days using the most current UNAX briefing materials. These annual awareness briefings will ensure that substantive information sharing and communication around the importance of UNAX and the Service's commitment to protect and secure taxpayer data occurs. Heads of Office should assess if greater frequency of UNAX Awareness Training is needed.

Properly Accessing Records That Are Not Formally Assigned

The Service's automated information systems provide taxpayer information, which is used by employees to carry out their tax administration duties. Specifically, service employees may access taxpayer information when there is a "need to know" the information for their numerous tax administration duties. In response to concerns raised by employees, examples of general situations when an employee may properly access accounts other than those formally "assigned" by normal functional assignment practices to carry out their tax administration duties are provided in the list below. As always, employees are required to follow other applicable laws, regulations, and operating procedures established by their offices in carrying out their duties. In this regard, these examples do not apply to all employees. The examples also do not represent all situations because there are many other situations where employees must use taxpayer records to perform their tax administration duties.
The examples identified are:

- Related entities to locate missing payments/credits;
- Joint income tax return information when only one spouse owes delinquent assessments;
- CFOLs to secure names and addresses of levy sources;
- Access of CFOL to determine which taxpayer with the same names are being looked for;
- IMF accounts to perform full compliance checks on corporate officer and/or to secure social security numbers of potentially responsible persons for Trust Fund Recovery purposes;
- Information on a taxpayer's spouse to verify Collection Information Statement;
- Access of IMF to determine non-filer status of husband and/or wife;
- Account when cross-referencing TIN appears on transcript;
- BMF accounts of corporations owned by IMF taxpayer being examined or of brother/sister corporations being examined;
- IMF/BMF accounts of partners, shareholders of partnerships and S-corporations being examined;
- Access to find the right address of a taxpayer if a closing letter comes back undeliverable;
- Researching for unreported/diverted income, where it may be necessary to inspect returns that relate to the return being audited—including corporate shareholders, officers, employees, vendors, customers, and competitors;
- Researching unidentified checks received in the mail, to determine EIN or SSN to credit proper account;
- Researching unidentified mail received with or without an EIN or SSN;
- Verifying that stockholders or partners are reporting income on their 1040's in amounts which equal the reported income from the 1120/1120S or 1065, when the assigned case is on a corporation or partnership;
- Discussing issues involving a taxpayer case with coworkers or managers in the office to obtain professional support and guidance to effectively carry out tax administration duties;
- Using IDRS to cross reference for dependents on taxpayer returns; and
- Pulling transcripts of all returns related to a taxpayer to verify that they have been filed, including returns that are not indicated on the return under audit and that may not be disclosed.

Again, there are more situations like these examples. In all cases, however, the Service's policy on access to taxpayer information—which was noted earlier—should be followed.

> ***Employees are only allowed access to paper and electronic taxpayer records when the information is needed to carry out their tax administration duties.***

Additionally, employees are not allowed to access taxpayer records when their involvement in a tax matter could cause a possible financial conflict of interest, or when they have a personal relationship or an outside business relationship that could raise questions about their impartiality in handling the tax matter.

Such conflicts and relationships should be referred by employees to their managers for reassignment. Specific questions and uncertainties regarding the policy and restrictions should always be discussed with management if there is any doubt about access being permissible. By working together, there is no excuse for anyone to violate the law against UNAX. This is of utmost importance because all proven UNAX violations are subject to the same penalties, which include dismissal, fines, and prison terms.

Again, it is important to remember that the IRS' UNAX program should not change the way the majority of IRS employees have been appropriately accessing and processing taxpayer records to carry out their tax administration responsibilities. It does shift managers' responsibilities from researching and investigating possible UNAX violations, to increasing their efforts on working with employees to prevent UNAX violations. It does not preclude managers from their responsibility to oversee the work being performed by their employees.

The Entire Country Depends On Us

The IRS is vital to our nation. All other services depend on our efficient collection of revenue. But, UNAX violations greatly deter our efficiency. They are simply violations of the public trust. As President Clinton, said,

> "Our system of taxation relies heavily on taxpayers' voluntary compliance with their tax-reporting obligations. Maintaining the confidentiality of the information submitted by taxpayers is critical to the operation of the system."

Also, UNAX violations affect the morale and performance of our co-workers. The Service's ability to protect taxpayer records is brought into question by even one violation. Beyond that, a person who commits UNAX is untrustworthy. It's a violation of the public trust and, is against the law—and it can hurt everyone involved.

Taxpayers depend on us to do our job well. We have every reason to be proud of the job we do for the IRS and the USA. So let's Stop UNAX In Its Tracks. If you have knowledge of a UNAX violation, call your local Inspector General Special Agent, or the TIGTA Hotline at 1-800-366-4484.

My local Inspector General Special Agent telephone number is:

_____

Certification Form 11370

Each employee and their manager are required to sign a certification form indicating that the employee has received a copy of the Employee and/or Manager's Guide, viewed the accompanying video, and attended the UNAX briefing. The employee copy of the form is for the employee's records, and the original copy of the form will be filed in the employee's OPF.

And always remember that no one is authorized to access taxpayer records without a tax administration reason—not even to find an address or even a telephone number. So, let's all work together, and

Stop UNAX In its Tracks.

APPENDIX 1

FREQUENTLY ASKED QUESTIONS

Both the question and answer addresses only GENERAL information concepts. As such, the specific facts of any given situation will determine the proper course of conduct for an employee. Accordingly, should you have any questions or concerns about a particular course of action, you should address the issue with your manager.

Additional questions and answers can be found on the UNAX website at:
http://www.hq.IRS.gov/policy/UNAX/unax2000/unax2000.htm

Because each instance is fact specific, the information set forth does not constitute either binding management direction or legal advice on any specific matter.

QUESTION

Can I use IDRS to look up payment information for installment agreements?

RESPONSE:

If you require information about installment agreements, as part of your current tax administration responsibilities, you may continue to look up payment information. However, if the individual is a personal friend or relative, this case should be turned over to your manager for reassignment. The reason for this is that employees are not allowed to access case records when their involvement in a tax matter could cause a possible financial conflict of interest or when a personal relationship or an outside business relationship that could raise questions about their impartiality in handling the tax matter.

QUESTION

If I am working a case, can I work on a case of a related taxpayer?

RESPONSE:

Some IRS employees, such as revenue officers, revenue agents or special agents, may need to work on cases of related taxpayers. This is an administrative duty for these positions and is allowed but only for information relating to that case. However, if you determine that, during your research, you are conducting research for an individual and it is a personal friend or relative, this case should be turned over to your manager for reassignment. The reason for this is that employees are not allowed to access case records when their involvement in a tax matter could cause a possible financial conflict of interest or when a personal relationship or an outside business relationship that could raise questions about their impartiality in handling the tax matter.

QUESTION

As a customer service representative, what happens with taxpayer requests that are phoned in? Am I still allowed to answer taxpayer questions?

RESPONSE:

Phone in requests is part of the administrative duties of a customer service representative and you may continue processing these requests. However, if you determine that a request has been received from a personal friend or relative, this case should be turned over to your manager for reassignment. The reason for this is that employees are not allowed to access case records when their involvement in a tax matter could cause a possible financial conflict of interest or when a personal relationship or an outside business relationship that could raise questions about their impartiality in handling the tax matter.

QUESTION:

As part of an assigned case investigation, employees frequently use IDRS to retrieve data involving corporate offices of taxpayer spouses, etc. These transactions would involve Taxpayer Identification Number of non-assigned case taxpayers. Is this still allowed?

RESPONSE:

Employees who frequently use IDRS to retrieve data or conduct research will still be allowed to access this data as long as there is justification or a necessity to search for this information in order to carry out the employee's tax administration duties. The employee should document the case history file indicating the purpose of this search. If there is no case history file and the employee believes the access could raise questions later, the employee may choose to use the Form 11377 to document the access.

However, if you determine that, during your research, you locate information of a relative or someone with whom you have a personal relationship, this case should be turned over to your manager for reassignment. The reason for this is that employees are not allowed to access case records when their involvement in a tax matter could cause a possible financial conflict of interest or when a personal relationship or an outside business relationship could raise questions about their impartiality in handling the tax matter.

QUESTION

What if I need to do an IDRS request on a taxpayer who lives near me? Can I do this?

RESPONSE:

If an employee is accessing IDRS as part of their normal tax administration duties, living geographically near a taxpayer does not necessitate turning this case over for reassignment.

However, if you determine that you are about to do an IDRS request for a personal friend or relative, this case should be turned over to your manager for reassignment. The reason for this is that employees are not allowed to access case records when their involvement in a tax matter could cause a possible financial conflict of interest or when a personal relationship or an outside business relationship that could raise questions about their impartiality in handling the tax matter. If an employee is accessing returns or return information where there is a "need to know" the information for their tax administration duties, then this access will not be construed as a UNAX violation.

QUESTION :

During my job as a Revenue Agent, I often discuss technical or procedural issues with co-workers or managers, in the office. It may be necessary to disclose certain return information or taxpayer return information with others in order to identify or effectively work a particular issue or issues. I must be free to use judgment in order to decide who I can discuss the case(s) with so that I can be as effective as reasonably possible. Can I still do this?

RESPONSE:

Yes, you may continue to discuss technical procedural issues with co-workers or managers in the office. If you discuss a case, do not discuss specific details of the case relating to the name, SSN, address, etc., unless this information is necessary to understand the case.

However, if you determine that the case involves a personal friend or relative, a referral should be made to another employee who can also provide such technical guidance. The reason for this is that employees are not allowed to access case records when their involvement in a tax matter could cause a possible financial conflict of interest or when a personal relationship or an outside business relationship that could raise questions about their impartiality in handling the tax matter.

QUESTION:

Do UNAX violations apply to only people who use IDRS?

RESPONSE:

No, a UNAX violation applies to any person who has access to IRS taxpayer information and accesses this information without a tax administration reason. This includes paper records and all other information systems which contain taxpayer information. UNAX applies to IRS employees, employees from another federal agency, contractors working for the IRS, or state employees who handle tax information.

QUESTION:

I am a clerical employee and sometimes the agents ask me to research information regarding a taxpayer. Since I don't have a "case" assigned to me, will I be accused of a UNAX violation?

RESPONSE:

No, not if you are making a valid request for that agent and you do not have a conflict of interest with the taxpayer whose records you are researching. If you do have a conflict of interest with the taxpayer, report this to your manager or the agent for reassignment of the request/case. Also, you can document the agent's request on a Form 11377 if you choose to do so.

QUESTION

What is the definition of "close relationship?"

RESPONSE:

"Close" in this regard is referring to the extent of your relationship with another person. Employees are not allowed to access case records when their involvement in a tax matter could cause a possible financial conflict of interest or when a personal relationship or an outside business relationship could raise questions about their impartiality in handling the tax matter. Therefore, each employee must determine the "closeness" of a relationship and whether the relationship could raise a question of impartiality, whether by the taxpayer or by a third party.

APPENDIX 2

Inadvertent Taxpayer Data Access	Serial number	Access date

Purpose

Employees are authorized to access taxpayer records when the information is needed to perform their official tax-related duties and work assignments. Employees are not authorized to initiate an access to their own records, or to access taxpayer records when their involvement in their tax work could cause a possible financial conflict of interest, or when they have a personal relationship or outside business relationship that could raise questions about the employees' impartiality in handling the tax matter.

If an employee or manager needs to access taxpayer records in the normal course of their duties, and has concerns as to the existence of data/documentation indicating the authorized access related to an assigned case *(e.g., controlled correspondence, taxpayer delinquent account, open audit, etc.)*, or has concerns that no document is maintained, they may use this form to indicate the reason such an access was made.

Instructions

This form is used at the discretion of the employee in types of situations described above. Use one form for each day unless the number of accesses requires more. The employee is to complete items 1 through 3 on both forms. At the end of the business day, employees are to give their *(undetached)* Forms 11377 and 11377-A to their manager.

The manager is to ---
- complete Form 11377, items 4 and 5;
- complete Form 11377-A, items 3 and 4;
- detach and return Forms 11377-A to the employees for their personal record; and
- forward the completed Form 11377 to the area designated for retention by the local head of office.

Reason Code Explanations:
1. Referred inquiry *(from manager, coworker, walk-in/telephone contact)*
2. Incorrect input of TIN
3. Inadvertent access
4. Related case
5. Other *(Explain in "Comments" column)*

IRS management is required to retain completed Forms 11377 for 6 years from the access date.

1. Employee name *(Please print)*	2. Employee signature

3. **Inadvertent Access Record**

TIN	Reason Code*(s)*	Attachment (x)	Comments
		( )	
		( )	
		( )	
		( )	
		( )	
		( )	
		( )	
		( )	
		( )	
		( )	

4. Manager signature	5. Date

Form **11377** (Rev. 9-1999) Catalog Number 25123Q publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

SAMPLE

Inadvertent Taxpayer Data Access Receipt for Form 11377	Serial number	**Access date**

1. Employees name *(Please print)*	2. Number of attachments
3. Manager signature	4. Date

Managers are required to return this receipt to employees after completing items 3 and 4. The receipt becomes the employee's personal record, which the employee may want to maintain for 6 years.

Form **11377-A** (9-1999) Catalog Number 27066A publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

APPENDIX 3

GLOSSARY OF ACRONYMS

ATLAS - Audit Trail Lead Analysis System

BMF - Business Master File

CAU - Centralized Adjudication Unit

CCDC - Centralized Case Development Center

CCPAG - Commissioner's Complaint Processing and Analysis Group

CFOL - Corporate File On Line

GLS - General Legal Services

IDRS - Integrated Data Retrieval System

IMF - Individual Master File

IRS - Internal Revenue Service

NTEU - National Treasury Employee Union

OPF - Official Personnel Folders

ROI - Report Of Investigation

SSN - Social Security Number

TIGTA - Treasury Inspector General for Tax Administration

UNAX - Unauthorized Access

STOP UNAX IN ITS TRACKS

UNAUTHORIZED ACCESS