

CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES

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



November 12, 2010

EBLAST

TO: IV-D DIRECTORS

SUBJECT: NEW RELEASE - IRS PUBLICATION 1075

The purpose of this notice is to inform all organizations within the California Child Support Program that the Internal Revenue Service (IRS) has revised Publication 1075, *Tax Information Security Guidelines for Federal, State, and Local Agencies and Entities*. The new revision dated September 2010 supersedes the October 2007 version referenced in CSS LETTER 06-17, Internal Safeguard Reviews, and will be made available through the California Child Support Central website.

The document enclosed entitled, "Highlights for 2010" contain revised controls using the National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53, that includes computer security controls, and additional physical and personnel security controls.

It is everyone's responsibility within the Child Support Program to protect Federal Tax Information (FTI) and working together we can build effective security controls into our facilities and Information Technology (IT) infrastructures to ensure that FTI is protected at all points it is received, processed, stored and/or maintained.

If you have questions, comments or concerns on the new release and/or the safeguard review process please contact the Information Security Office at info.security@dcss.ca.gov , or you can reach me at (916) 464-5774.

Sincerely,

LAWRENCE TROXLER
Chief Information Security Officer

Enclosure

HIGHLIGHTS FOR 2010

COMPUTER SECURITY CONTROLS

This document provides updated requirements using the National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53, Recommended Security Controls for Federal Information Systems, revision 3. In addition, this document contains updated controls to include testing of the computer security controls, and additional physical and personnel security controls based on NIST Special Publication (SP) 800-53, for the moderate impact level. Note: While the Safeguards Office has responsibility to ensure the protection of Federal Tax Information, it is the responsibility of the organization to build in effective security controls into their own Information Technology (IT) infrastructures to ensure that this information is protected at all points where Federal Tax Information (FTI) is received, processed, stored and/or maintained. It will not be the intent of IRS to monitor each control identified but to provide these to the organization, identifying those controls required for the protection of moderate risk systems within the federal government.

INTERNET ACCESS

Agencies can access Publication 1075 on the Internet by going to <http://www.irs.gov> and searching for "Publication 1075." The IRS.gov website contains guidance, job aids, helpful tools and frequently asked questions to assist agencies in meeting safeguard requirements. URL: <http://www.irs.gov/businesses/small/article/0,,id=177651,00.html>

REPORTING UNAUTHORIZED DISCLOSURES

Unauthorized inspection or disclosure of FTI, including breeches and security incidents, must be reported immediately to the appropriate Agent-in-Charge, Treasury Inspector General for Tax Administration (TIGTA) and the IRS Office of Safeguards using the procedures outlined in Section 10.0

APPEAL PROCESS RELATED TO POSSIBLE SUSPENSION AND/OR TERMINATION OF TAX DATA

Title 26 U. S. Code Section 6103(p) (4) requires external agencies and other authorized recipients of Federal tax return and return information (FTI) to establish procedures to ensure the adequate protection of the FTI they receive. That provision of the Code also authorizes the Internal Revenue Service (IRS) to take actions, including suspending or terminating FTI disclosures to any external agencies and other authorized recipients, if there is misuse and/or inadequate safeguards in place to protect the confidentiality of the information. The Federal tax regulation 26 CFR 301.6103(p) (7)-1 establishes a consistent appeal process for all authorized recipients of FTI. See Exhibit 3.