

**IRS EMPLOYEE AWARENESS
&
CONFIDENTIALITY FORM**

- Employees must be advised at least annually of the provisions of Sections 7213(a) of the IRC which makes unauthorized disclosure of Federal returns or return information a crime that may be punishable by a \$5,000 fine, five years imprisonment, or both, and the cost of prosecution.
- Employees who have access to Federal tax information must also be advised annually of the provisions of Sections 7431 of the IRC which permits a taxpayer to bring suit for civil damages in a United States district court for unauthorized disclosure of returns and return information. This section allows for \$1,000 for each act of unauthorized disclosure or actual damages sustained plus possible punitive damages. Also, the plaintiff receives the cost of the action.
- Employees are to be made aware that these civil and criminal penalties apply even if the unauthorized disclosures were made after their employment with the agency terminated.

Employee's Signature

Date

Supervisor's Signature

Date