

**COOPERATIVE AGREEMENT FOR RESPONSIBILITIES BETWEEN
THE WYOMING DEPARTMENT OF FAMILY SERVICES
CHILD SUPPORT ENFORCEMENT
AND
LARAMIE COUNTY CLERK OF DISTRICT COURT**

1. **Parties.** The parties to this Agreement are the Wyoming Department of Family Services (DFS), whose address is: 2300 Capitol Ave, Hathaway Bldg., 5th Fl., Ste. C, Cheyenne, Wyoming 82002-0490, and Laramie County Clerk of the District Court (CDC), whose address is P.O. Box 787, Cheyenne, Wyoming 82003.
2. **Purpose of Agreement.** The purpose of this Agreement is to delineate the mutual responsibilities between the parties to accept receipt and distribute child support payments, according to federal law, rules, and policies regarding Title IV-D of the Social Security Act, as amended.
3. **Term of Agreement.** This Agreement is effective when all parties have executed it (Effective Date). The term of this Agreement is from July 1, 2019 or the Effective Date, whichever is later, through June 30, 2020. All services shall be completed during this term. There is no right or expectation of extension and any extension will be determined at the discretion of the DFS.
4. **Payment.** No payment shall be made to either party by the other party as a result of this Agreement.
5. **Responsibilities of CDC.** Subject to available funding, the CDC agrees to:
 - A. Use the automated statewide child support computer system, known as POSSE, as the exclusive system to:
 - (i) Enter all child support orders and/or divorce decrees which specify payment of child or medical support whether the case is IV-D or non-IV-D.
 - (ii) Enter all modifications to child support orders and/or divorce decrees which specify payment of medical or child support whether the case is IV-D or non-IV-D.
 - (iii) Enter all abatements concerning child support orders and/or divorce decrees which specify payment of medical or child support whether the case is IV-D or non-IV-D.
 - (iv) Enter all necessary information, including social security number, residential and mailing addresses, telephone numbers, and driver's license number, as well as the name, address and telephone number of any employers, for each

party to any paternity or child support proceedings upon entry of an order and to update this information when informed of changes.

- (v) Enter all voluntary paternity acknowledgments and all adjudications of paternity by judicial processes, including non-IV-D cases.
- B. Provide customer service and furnish information to any custodial parent involved in a child support case, in a timely manner, when requests are made regarding the status of child support payments and/or child support arrearages.
- C. Collect payments of District Court filing fee of fifty dollars (\$50.00) for any Title IV-D case filed with the CDC, in addition to twenty-five dollars (\$25.00) court automation fee and ten dollars (\$10.00) indigent civil service fees.
- D. Answer all questions regarding IV-D child support payments or non IV-D wage withholding payments on orders entered after January 1, 1994 which may be referred to the State Single Address Location. Enforcement questions may be referred to the appropriate enforcement district.
- E. Provide up-to-date reporting of child support data to the Court, as required by the Court.
- F. Cooperate with DFS and state enforcement districts to meet federal child support enforcement requirements.
- G. Assure that all personnel authorized access to POSSE sign and forward to DFS a Statement of Confidentiality Form (Attachment A), Non-Disclosure Oath and Certification on Need to Know Parental Obligation System For Support Enforcement (POSSE) (Attachment B), Statement of Disclosure (Attachment C), Electronic Transmission of Federal Tax Information (FTI) Policy (Attachment D) and IRS Video – Statement of Completion (Attachment E), which are all attached to and incorporated into this Agreement by this reference.
- H. Ensure that all program personnel handling money are covered by fidelity bonding insurance.

6. **Responsibilities of DFS.** DFS agrees to:

- A. Maintain computer hardware and Parental Obligation System for Support Enforcement (POSSE) within each CDC office to afford the court ready access to child support enforcement data. CDC may retain these resources as long as the Agreement remains in force.

- B. Provide computer hardware and software for CDC use, in support of POSSE, as long as the Agreement is in effect.
- C. Cooperate responsively with CDC regarding all elements of this Agreement.
- D. Respond as soon as practicable to CDC reports of POSSE system problems.
- E. Provide POSSE computer hardware and software upgrades as needed.
- F. Provide training on POSSE or computer hardware applications as needed.
- G. Ensure equipment provided to CDCs by DFS is maintained on DFS inventory system.

7. **Special Provisions.**

- A. **CDC's Employee's Requirements.** In performance of this Agreement, the CDC agrees to comply with and assume responsibility for compliance by its employees with the following requirements:
 - (i) All work will be performed under the supervision of the CDC or the CDC's responsible employees.
 - (ii) Any federal tax returns or return information (hereafter referred to as returns or return information) made available shall be used only for the purpose of carrying out the provisions of this Agreement. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of this Agreement. Inspection by or disclosure to anyone other than an officer or employee of the CDC is prohibited.
 - (iii) All returns and return information will be accounted for upon receipt and properly stored before, during, and after processing. In addition, all related output and products will be given the same level of protection as required for the source material.
 - (iv) No work involving returns and return information furnished under this Cooperative Agreement will be subcontracted without prior written approval of the IRS.
 - (v) The CDC will maintain a list of employees authorized access. Such list will be provided to DFS and, upon request, to the IRS reviewing office.

- (vi) DFS will have the right to void the Cooperative Agreement if the CDC fails to provide the safeguards described above.

B. Criminal/Civil Sanctions

- (i) Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that returns or return information disclosed to such officer or employee can be used only for a purpose and to the extent authorized herein, and that further disclosure of any such returns or return information for a purpose or to an extent unauthorized herein constitutes a felony punishable upon conviction by a fine of as much as five thousand dollars (\$5,000.00) or imprisonment for as long as five years, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized future disclosure of returns or return information may also result in an award of civil damages against the officer or employee in an amount not less than one thousand dollars (\$1,000.00) with respect to each instance of unauthorized disclosure. These penalties are prescribed by IRC Sections 7213 and 7431 and set forth at 26 CFR 301.6103(n)-1.
- (ii) Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that any return or return information made available in any format shall be used only for the purpose of carrying out the provisions of this Agreement. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of this Agreement. Inspection by or disclosure to anyone without an official need to know constitutes a criminal misdemeanor punishable upon conviction by a fine of as much as one thousand dollars (\$1,000.00) or imprisonment for as long as 1 year, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized inspection or disclosure of returns or return information may also result in an award of civil damages against the officer or employee [United States for Federal employees] in an amount equal to the sum of the greater of one thousand dollars (\$1,000.00) for each act of unauthorized inspection or disclosure with respect to which such defendant is found liable or the sum of the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure plus in the case of a willful inspection or disclosure which is the result of gross negligence, punitive damages, plus the costs of the action. The penalties are prescribed by IRC Sections 7213A and 7431.
- (iii) Additionally, it is incumbent upon the CDC to inform its officers and employees of the penalties for improper disclosure imposed by the Privacy

Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C. 552a(i)(1), which is made applicable to CDCs by 5 U.S.C. 552a(m)(1), provides that any officer or employee of a CDC, who by virtue of his/her employment or official position, has possession of or access to DFS records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is so prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than five thousand dollars (\$5,000.00).

- (iv) Granting a CDC access to FTI must be preceded by certifying that each individual understands DFS's security policy and procedures for safeguarding IRS information. CDCs must maintain their authorization to access FTI through annual recertification. The initial certification and recertification must be documented and placed in DFS's files for review. As part of the certification and at least annually afterwards, CDCs should be advised of the provisions of IRC Sections 7431, 7213, and 7213A (see Exhibit 6, IRC Sec. 7431 Civil Damages for Unauthorized Disclosure of Returns and Return Information and Exhibit 5, IRC Sec. 7213 Unauthorized Disclosure of Information). The training provided before the initial certification and annually thereafter must also cover the incident response policy and procedure for reporting unauthorized disclosures and data breaches. (See Section 10) For both the initial certification and the annual certification, the CDC should sign, either with ink or electronic signature, a confidentiality statement certifying their understanding of the security requirements.

- C. **Inspection.** The IRS and DFS shall have the right to send their officers and employees into the offices and plants of the CDC for inspection of the facilities and operations provided for the performance of any work under this Agreement. On the basis of such inspection, specific measures may be required in cases where the CDC is found to be noncompliant with Cooperative Agreement safeguards.

8. **General Provisions**

- A. **Amendments.** Any changes, modifications, revisions, or amendments to this Agreement which are mutually agreed upon by the parties to this Agreement shall be incorporated by written instrument, executed by all parties to this Agreement.
- B. **Applicable Law, Rules of Construction, and Venue.** The construction, interpretation, and enforcement of this Agreement shall be governed by the laws of the State of Wyoming, without regard to conflicts of law principles. The terms "hereof," "hereunder," "herein," and words of similar import, are intended to refer

to this Agreement as a whole and not to any particular provision or part. The Courts of the State of Wyoming shall have jurisdiction over this Agreement and the parties. The venue shall be the First Judicial District, Laramie County, Wyoming.

- C. Assignment Prohibited and Agreement Shall Not be Used as Collateral.** Neither party shall assign or otherwise transfer any of the rights or delegate any of the duties set out in this Agreement without the prior written consent of the other party. The CDC shall not use this Agreement, or any portion thereof, for collateral for any financial obligation without the prior written permission of the DFS.
- D. Audit and Access to Records.** DFS and its representatives shall have access to any books, documents, papers, electronic data, and records of the CDC which are pertinent to this Agreement. The CDC shall immediately, upon receiving written instruction from DFS, provide to any independent auditor or accountant all books, documents, papers, electronic data and records of the CDC which are pertinent to this Agreement. The CDC shall cooperate fully with any such independent auditor or accountant during the entire course of any audit authorized by DFS.
- E. Availability of Funds.** Each payment obligation of DFS is conditioned upon the availability of government funds which are appropriated or allocated for the payment of this obligation and which may be limited for any reason including, but not limited to, congressional, legislative, gubernatorial, or administrative action. If funds are not allocated and available for continued performance of the Agreement, the Agreement may be terminated by DFS at the end of the period for which the funds are available. DFS shall notify the CDC at the earliest possible time of the services which will or may be affected by a shortage of funds. No penalty shall accrue to the DFS in the event this provision is exercised, and DFS shall not be obligated or liable for any future payments due or for any damages as a result of termination under this section.
- F. Award of Related Agreements.** DFS may award supplemental or successor Agreements for work related to this Agreement or may award Agreements to other contractors for work related to this Agreement. The CDC shall cooperate fully with other contractors and DFS in all such cases.
- G. Certificate of Good Standing.** The CDC shall provide to DFS a Certificate of Good Standing from the Wyoming Secretary of State, or other proof that CDC is authorized to conduct business in the State of Wyoming, if required, before performing work under this Agreement. CDC shall ensure that all annual filings and corporate taxes due and owing to the Secretary of State's office are up-to-date before signing this Agreement.

- H. Compliance with Laws.** The CDC shall keep informed of and comply with all applicable federal, state, and local laws and regulations, and all executive orders in the performance of this Agreement.
- I. Confidentiality of Information.** All documents, data compilations, reports, computer programs, photographs, data, and other work provided to or produced by the CDC in the performance of this Agreement shall be kept confidential by the CDC unless written permission is granted by DFS for its release. If and when CDC receives a request for information subject to this Agreement, CDC shall notify DFS within ten (10) days of such request and shall not release such information to a third party unless directed to do so by DFS.
- J. Entirety of Agreement.** This Agreement, consisting of eleven (11) pages; Attachment A Statement of Confidentiality, consisting of one (1) page;; Attachment B, Non-Disclosure Oath and Certification of Need, consisting of four (4) pages; Attachment C, Conflict of Interest Disclosure, consisting of one (1) page; Attachment D, Electronic Transmission of Federal Tax Information (FTI) Policy, consisting of one (1) page; Attachment E, IRS Video – Statement of Completion, consisting of one (1) page, represent the entire and integrated Agreement between the parties and supersede all prior negotiations, representations, and agreements, whether written or oral. In the event of a conflict or inconsistency between the language of this Agreement and the language of any attachment or document incorporated by reference, the language of this Agreement shall control.
- K. Ethics.** CDC shall keep informed of and comply with the Wyoming Ethics and Disclosure Act (Wyo. Stat. § 9-13-101, et seq.) and any and all ethical standards governing CDC's profession.
- L. Extensions.** Nothing in this Agreement shall be interpreted or deemed to create an expectation that this Agreement will be extended beyond the term described herein. Any extension of this Agreement shall be initiated by DFS and shall be accomplished through a written amendment between the parties entered into before the expiration of the original Agreement or any valid amendment thereto, and shall be effective only after it is reduced to writing and executed by all parties to the Agreement.
- M. Force Majeure.** Neither party shall be liable for failure to perform under this Agreement if such failure to perform arises out of causes beyond the control and without the fault or negligence of the nonperforming party. Such causes may include, but are not limited to, acts of God or the public enemy, fires, floods, epidemics, quarantine restrictions, freight embargoes, and unusually severe weather. This provision shall become effective only if the party failing to perform immediately notifies the other party of the extent and nature of the problem, limits

delay in performance to that required by the event, and takes all reasonable steps to minimize delays.

- N. **Indemnification.** Each party to this Agreement shall assume the risk of any liability arising from its own conduct. Neither party agrees to insure, defend, or indemnify the other.
- O. **Independent Contractors.** The CDC shall function as an independent contractor for the purposes of this Agreement and shall not be considered an employee of the State of Wyoming for any purpose. Consistent with the express terms of this Agreement, the CDC shall be free from control or direction over the details of the performance of services under this Agreement. The CDC shall assume sole responsibility for any debts or liabilities that may be incurred by the CDC in fulfilling the terms of this Agreement and shall be solely responsible for the payment of all federal, state, and local taxes which may accrue because of this Agreement. Nothing in this Agreement shall be interpreted as authorizing the CDC or its agents or employees to act as an agent or representative for or on behalf of the State of Wyoming or DFS or to incur any obligation of any kind on behalf of the State of Wyoming or DFS. The CDC agrees that no health or hospitalization benefits, workers' compensation, unemployment insurance or similar benefits available to State of Wyoming employees will inure to the benefit of the CDC or the CDC's agents or employees as a result of this Agreement.
- P. **Nondiscrimination.** The CDC shall comply with the Civil Rights Act of 1964, the Wyoming Fair Employment Practices Act (Wyo. Stat. § 27-9-105, et seq.), the Americans with Disabilities Act (ADA), 42 U.S.C. § 12101, et seq., and the Age Discrimination Act of 1975 and any properly promulgated rules and regulations thereto and shall not discriminate against any individual on the grounds of age, sex, color, race, religion, national origin, or disability in connection with the performance under this Agreement.
- Q. **Notices.** All notices arising out of, or from, the provisions of this Agreement shall be in writing either by regular mail or delivery in person at the addresses provided under this Agreement.
- R. **Ownership and Return of Documents and Information.** DFS is the official custodian and owns all documents, data compilations, reports, computer programs, photographs, data, and other work provided to or produced by the CDC in the performance of this Agreement. Upon termination of services, for any reason, CDC agrees to return all such original and derivative information and documents to DFS in a useable format. In the case of electronic transmission, such transmission shall be secured. The return of information by any other means shall be by a parcel service that utilizes tracking numbers.

- S. Patent or Copyright Protection.** The CDC recognizes that certain proprietary matters or techniques may be subject to patent, trademark, copyright, license, or other similar restrictions, and warrants that no work performed by the CDC or its subcontractors will violate any such restriction. The CDC shall defend and indemnify DFS for any infringement or alleged infringement of such patent, trademark, copyright, license, or other restrictions.
- T. Prior Approval.** This Agreement shall not be binding upon either party, no services shall be performed, and the Wyoming State Auditor shall not draw warrants for payment, until this Agreement has been fully executed, approved as to form by the Office of the Attorney General, filed with and approved by A&I Procurement, and approved by the Governor of the State of Wyoming, or his designee, if required by Wyo. Stat. § 9-2-1016(b)(iv).
- U. Insurance Requirements.** CDC is protected by the Wyoming Governmental Claims Act, Wyo. Stat. § 1-39-101, et seq., and certifies that it is a member of the Wyoming Association of Risk Management (WARM) pool or the Local Government Liability Pool (LGLP), Wyo. Stat. § 1-42-201, et seq., and shall provide a letter verifying its participation in the WARM or LGLP to the DFS.
- V. Publicity.** Any publicity given to the projects, programs, or services provided herein, including, but not limited to, notices, information, pamphlets, press releases, research, reports, signs, and similar public notices in whatever form, prepared by or for the CDC, shall identify DFS as the sponsoring agency and shall not be released without prior written approval from DFS.
- W. Severability.** Should any portion of this Agreement be judicially determined to be illegal or unenforceable, the remainder of the Agreement shall continue in full force and effect, and the parties may renegotiate the terms affected by the severance.
- X. Sovereign Immunity and Limitations** Pursuant to Wyo. Stat. § 1-39-104(a), the State of Wyoming and Agency expressly reserve sovereign immunity by entering into this Agreement and the Subrecipient expressly reserves governmental immunity. Each of them specifically retains all immunities and defenses available to them as sovereign or governmental entities pursuant to Wyo. Stat. § 1 39 101, et seq., and all other applicable law. The parties acknowledge that the State of Wyoming has sovereign immunity and only the Wyoming Legislature has the power to waive sovereign immunity. Designations of venue, choice of law, enforcement actions, and similar provisions shall not be construed as a waiver of sovereign immunity. The parties agree that any ambiguity in this Agreement shall not be strictly construed, either against or for either party, except that any ambiguity as to immunity shall be construed in favor of immunity.

- Y. Taxes.** The CDC shall pay all taxes and other such amounts required by federal, state, and local law, including, but not limited to, federal and social security taxes, workers' compensation, unemployment insurance, and sales taxes.
- Z. Termination of Agreement.** This Agreement may be terminated, without cause, by DFS upon thirty (30) days written notice. This Agreement may be terminated by DFS immediately for cause if the CDC fails to perform in accordance with the terms of this Agreement.
- AA. Third-Party Beneficiary Rights.** The parties do not intend to create in any other individual or entity the status of third-party beneficiary, and this Agreement shall not be construed so as to create such status. The rights, duties, and obligations contained in this Agreement shall operate only between the parties to this Agreement and shall inure solely to the benefit of the parties to this Agreement. The provisions of this Agreement are intended only to assist the parties in determining and performing their obligations under this Agreement.
- BB. Time is of the Essence.** Time is of the essence in all provisions of this Agreement.
- CC. Titles Not Controlling.** Titles of sections and subsections are for reference only and shall not be used to construe the language in this Agreement.
- DD. Waiver.** The waiver of any breach of any term or condition in this Agreement shall not be deemed a waiver of any prior or subsequent breach. Failure to object to a breach shall not constitute a waiver.
- EE. Counterparts.** This Agreement may be executed in counterparts. Each counterpart, when executed and delivered, shall be deemed an original and all counterparts together shall constitute one and the same Agreement. Delivery by the CDC of an originally signed counterpart of this Agreement by facsimile or PDF shall be followed up immediately by delivery of the originally signed counterpart to DFS.

THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK.

9. **Signatures.** The parties to this Agreement, either personally or through their duly authorized representatives, have executed this Agreement on the dates set out below, and certify that they have read, understood, and agreed to the terms and conditions of this Agreement.

The Effective Date of this Agreement is the date of the signature last affixed to this page.

Wyoming Department of Family Services

Korin A. Schmidt, Director

Date

Kristie Arneson, Economic Securities Administrator

Date

Laramie County Board of County Commissioners

Chairman

Date

ATTEST:

Debra Lee, Laramie County Clerk

Date

Laramie County Clerk of the District Court

Diane Sanchez

Date

Laramie County Deputy County Attorney



Gladys Ayokosok

4/10/19

Date

Attorney General's Office Approval as to Form



Margaret A.R. Schwartz, Assistant Attorney General

Mar. 28, 2019

Date



STATEMENT OF CONFIDENTIALITY

I _____, the undersigned, am employed by
(Please print name)

I understand certain material which I may handle or create during the course of my employment may be covered by confidentiality requirements.

I further acknowledge that in the performance of my duties I may acquire or have access to "personal data" and become a "holder" of such personal data or other information deemed confidential under state or federal law, regulation or common practice.

I shall comply with state and federal laws and regulations relating to confidentiality and shall not divulge any personal information or data to ANYONE other than that required through the normal course of Title IV-D business.

Below is an oath stating I will comply with this statement and I am aware a violation of this oath may result in my IMMEDIATE DISMISSAL from employment and possible prosecution.

I, _____, acknowledge I have read the
(Please print name)

Foregoing and fully understand my obligation to hold all information and data acquired in the performance of my employment as confidential. I further state I have been informed of the state and federal laws and regulations relating to confidentiality and will abide by the same.

I understand a violation of this oath may at a minimum result in IMMEDIATE TERMINATION of employment and may result in criminal and civil prosecution.

(Please sign name)

Date



NON-DISCLOSURE OATH and CERTIFICATION OF NEED

IRC SEC. 7213 UNAUTHORIZED DISCLOSURE OF INFORMATION.

(a) RETURNS AND RETURN INFORMATION.-

- (1) **FEDERAL EMPLOYEES AND OTHER PERSONS.**-It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or return information [as defined in section 6103(b)]. Any violation of this paragraph shall be a felony punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment, be dismissed from office or discharged from employment upon conviction for such offense.
- (2) **STATE AND OTHER EMPLOYEES.**-It shall be unlawful for any person [not described in paragraph (1)] willfully to disclose to any person, except as authorized in this title, any return or return information [as defined in section 6103(b)] acquired by him or another person under subsection (d), (i)(3)(B)(i), (1)(6), (7), (8), (9), (10), (12), (15) or (16) or (m)(2), (4), (5), (6), or (7) of section 6103. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.
- (3) **OTHER PERSONS.**-It shall be unlawful for any person to whom any return or return information [as defined in section 6103(b)] is disclosed in an manner unauthorized by this title thereafter willfully to print or publish in any manner not provided by law any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.
- (4) **SOLICITATION.**-It shall be unlawful for any person willfully to offer any item of material value in exchange for any return or return information [as defined in 6103(b)] and to receive as a result of such solicitation any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.
- (5) **SHAREHOLDERS.**--It shall be unlawful for any person to whom return or return information [as defined in 6103(b)] is disclosed pursuant to the provisions of 6103(e)(1)(D)(iii) willfully to disclose such return or return information in any manner not provided by law. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.



NON-DISCLOSURE OATH and CERTIFICATION OF NEED

SEC. 7213A. UNAUTHORIZED INSPECTION OF RETURNS OR RETURN INFORMATION

- (a) PROHIBITIONS.-
- (1) FEDERAL EMPLOYEES AND OTHER PERSONS.-It shall be unlawful for-
- (A) any officer or employee of the United States, or
- (B) any person described in section 6103(n) or an officer willfully to inspect, except as authorized in this title, any return or return information.
- (2) STATE AND OTHER EMPLOYEES.-It shall be unlawful for any person [not described in paragraph(l)] willfully to inspect, except as authorized by this title, any return information acquired by such person or another person under a provision of section 6103 referred to in section 7213(a)(2).
- (b) PENALTY.-
- (1) IN GENERAL.-Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding \$1000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution.
- (2) FEDERAL OFFICERS OR EMPLOYEES.-An officer or employee of the United States who is convicted of any violation of subsection (a) shall, in addition to any other punishment, be dismissed from office or discharged from employment.
- (c) DEFINITIONS.-For purposes of this section, the terms "inspect", "return", and "return information" have respective meanings given such terms by section 6103(b).

IRC SEC. 7431 CIVIL DAMAGES FOR UNAUTHORIZED DISCLOSURE OF RETURNS AND RETURN INFORMATION.

- (a) IN GENERAL. -
- (1) INSPECTION OR DISCLOSURE BY EMPLOYEE OF UNITED STATES. - If any officer or employee of the United States knowingly, or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against the United States in a district court of the United States.
- (2) INSPECTION OR DISCLOSURE BY A PERSON WHO IS NOT AN EMPLOYEE OF UNITED STATES. - If any person who is not an officer or employee of the United States knowingly, or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against such person in a district court of the United States.
- (b) EXCEPTIONS. -No liability shall arise under this section with respect to any inspection or disclosure
- (1) which results from good faith, but erroneous, interpretation of section 6103, or
- (2) which is requested by the taxpayer.

(c) **DAMAGES.** - In any action brought under subsection (a), upon a finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the sum of-

(1) the greater of-

(A) \$ 1,000 for each act of unauthorized inspection or disclosure of a return or return information with respect to which such defendant is found liable, or

(B) the sum of-

(i) the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure, plus

(ii) in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence, punitive damages, plus

(2) the cost of the action.

(d) **PERIOD FOR BRINGING ACTION.** - Notwithstanding any other provision of law, an action to enforce any liability created under this section may be brought, without regard to the amount in controversy, at any time within 2 years after the date of discovery by the plaintiff of the unauthorized inspection or disclosure.

(e) **NOTIFICATION OF UNLAWFUL INSPECTION AND DISCLOSURE.** - If any person is criminally charged by indictment or information with inspection or disclosure of a taxpayer's return or return information in violation of-

(1) paragraph (1) or (2) of section 7213(a),

(2) section 7213A(a), or

(3) subparagraph (B) of section 1030(a)(2) of title 18, United States Code, the Secretary shall notify such taxpayer as soon as practicable of such inspection or disclosure.

(f) **DEFINITIONS.** - For purposes of this section, the terms "inspect", "inspection", "return" and "return information" have the respective meanings given such terms by section 6103(b).

(g) **EXTENSION TO INFORMATION OBTAINED UNDER SECTION 3406.** - For purposes of this section-

(1) any information obtained under section 3406 (including information with respect to any payee certification failure under subsection (d) thereof) shall be treated as return information, and

(2) any inspection or use of such information other than for purposes of meeting any requirement under section 3406 or (subject to the safeguards set forth in 6103) for purposes permitted under section 6103 shall be treated as a violation of section 6103.

For purposes of subsection (b), the reference to section 6103 shall be treated as including a reference to section 3406.



NON-DISCLOSURE OATH and CERTIFICATION OF NEED

I understand the criminal and civil penalties pursuant to Internal Revenue Code § 7213, § 7213A, and § 7431 for unauthorized access and disclosure of federal tax data. I will protect the confidentiality of the information to the extent that it is protected under applicable laws.

Name (PRINT)

Title

Office

Signature

Date



CONFLICT OF INTEREST DISCLOSURE FORM

A conflict of interest occurs when an appearance between your private, personal relationships or interests and your professional obligations to the Child Support Enforcement Program is such that a customer or any other observer might reasonably question whether your actions or decisions are determined by considerations of personal curiosity, benefit, gain or advantage.

The appearance of conflict of interest can be as damaging or detrimental as an actual conflict. **You are required to report actual or potential conflicts with any IV-D or Non-IV-D case through the annual Acknowledgment and Disclosure Form and/or whenever a conflict arises.**

ACKNOWLEDGMENT AND DISCLOSURE FORM

I have read the Conflict of Interest Policy set forth above and agree to comply fully at all times during my employment. If at any time following the submission of this form I become aware of any actual or potential conflicts of interest, I will promptly notify my supervisor.

Disclosure of Actual or Potential Conflicts of Interest:

Person Name (Please Print)	POSSE Person ID

I _____, the undersigned, am employed by _____.

Employee Printed Name

Date

Supervisor Signature

Date



ELECTRONIC TRANSMISSION OF FEDERAL TAX INFORMATION (FTI) POLICY

(WY CSE Policy 3.2.6 – IRS – Electronic Transmission of FTI)

Because the e-mail lines used by the Wyoming CSE Program are not encrypted and not all lines are fiber optic, information is susceptible to interception. E-mail will not be used to transmit questions or information dealing with or making reference to IRS data.

In order to meet the strict confidentiality and transmission rules established by the IRS, Wyoming CSE Program professionals will only call authorized State agencies regarding IRS data or fax IRS requests to the an authorized State agency or person.

To reduce the threat of intrusion, Wyoming CSE Program staff will observe the following:

- Have a trusted staff member at both the sending and receiving fax machines;
- Accurately maintain broadcast lists and other preset numbers of frequent recipients of FTI;
- Place fax machines in a secured area; and
- Include a cover sheet on fax transmissions that explicitly provides guidance to the recipient, which includes:
 - A notification of the sensitivity of the data and the need for protection and
 - A notice to unintended recipients to telephone the sender—collect if necessary—to report the disclosure and confirm destruction of the information.

**I have read, understand and will adhere to Wyoming Child Support Division
policy, 3.2.6 – IRS - Electronic Transmission of FTI.**

Employee Printed Name

Employee Signature

Date

Supervisor Signature

Date



IRS VIDEO - STATEMENT OF COMPLETION

I, _____, acknowledge that on the
(Please print your name)

_____ day _____ 20 _____, I watched the IRS safeguarding video entitled, "Disclosure Awareness Training for Child Support Agencies". I understand that watching this video is one of the requirements established by the IRS for having access to and working on the Wyoming child support computer system POSSE, which contains federal tax information.

Signature

Date

Supervisor's Signature

Date