 Department of Children & Family Services <i>Building a Stronger Louisiana</i>	Division/Section	Family Support
	Chapter No./Name	2 – State Income and Eligibility Verification System (SIEVS) Manual
	Part No./Name	C – SIEVS Procedures
	Section No./Name	C-100 SIEVS Procedures
	Document No./Name	C-120 Confidentiality/Documentation of SIEVS Data
	Effective Date	July 2, 2024

I. STATEMENT OF POLICY

C-121 SIEVS DATA OBTAINED FROM FEDERAL TAX INFORMATION AND DATA REQUESTED AND OBTAINED FROM THE SOCIAL SECURITY ADMINISTRATION

C-121-1 Confidentiality Requirements

IRS information is obtained from Federal Income Tax returns. This data is subject to very specific safeguard requirements established by the IRS. Each office with access to Federal Tax Information (FTI) data must have copies of IRC Section 7213 (a), 7213A, and 7431 posted in noticeable areas of the office. These sections list the various penalties for unauthorized disclosure of tax return data and must be reviewed at least annually with all employees who have access to the federal tax information.

Requests for data from the Social Security Administration (SSA) on SIEVS Option Q are to be made for applicants, current recipients of public assistance and former recipients for which a recovery claim is due. SSA data requests for quarters of coverage on appropriate non-recipients to determine alien eligibility may also be made upon obtaining a signed release of information form from the individual. All other data requests to the SSA are strictly forbidden.

II. PROCEDURES


C-121-2 Safeguarding

Any document containing the specifics of federal tax information or data indicating an income tax return has been filed is considered to be a hard copy of the federal tax information. These hard copies must be kept protected from unauthorized personnel at all times, including after working hours. *** * IRS minimum protection standards require two barriers of protection for all FTI data. This could include secured perimeters, badged employees, and locking of file cabinets. Printing of SIEVS screens and reports with federal tax information is prohibited. Office procedures **must** be developed to ensure that these safeguard requirements are being met. Because of the stringent IRS safeguarding requirements, it is suggested that on-line IRS interface notes be used whenever possible.

C-121-3 Transmitting Federal Tax Information

When documents containing federal tax information are sent or transmitted to another office, they must be accompanied by a transmittal which identifies the case/document as containing such information. The following language **will **** be used:

"Document contains Confidential IRS tax information. This information must be protected at all times. All copies of this information and notes made of this information must be protected. IRS tax information can only be made available to authorized employees whose official duties require such information. Unauthorized Disclosures and Inspection of the information are strictly prohibited by Federal Statute and will be prosecuted under the following federal penalties of the United States

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Code: 26 USC Sections 7213(a), 7213A, and 7431. These penalties carry terms of imprisonment, fines, and court costs."

C-121-4 Emailing Federal Tax Information

FTI must not be transmitted outside of the agency, either in the body of an email or as an attachment.

* If FTI is inadvertently transmitted outside of the agency, an email must be sent to the recipient to delete it immediately.

If transmittal of FTI within the agency's internal e-mail system is necessary, the following precautions will be taken to protect FTI sent via E-mail:

- FTI will not be sent unencrypted in any email messages.
- All attached files containing FTI will be encrypted at a level which meets the latest FIPS 140 requirements.
- Employees will ensure that all messages sent are to the proper address.
- Employees will lock their computer screen or log off when away from the area.

In addition, a statement will be included which identifies the email as containing such information. The following language will ** be used:

"This electronic message, including any attachments, is confidential and intended solely for use of the intended recipient(s). This message may contain information that is privileged or otherwise protected from disclosure by applicable law. Any unauthorized disclosure, dissemination, use, or reproduction is strictly prohibited. If you have received this message in error, please delete it and notify the sender immediately."


C-121-5 Online Notes

No electronic storage of FTI is permitted except the IRS Interface File with its on-line notes which is accessed through SIEVS. The initials of the user (or other identifier) plus the date of entry must be entered on each record.

C-121-6 Documentation of Federal Tax information

IRS regulations require that a record of all viewing and handling, including destruction, be kept and maintained for a period of five (5) years at which time it is to be destroyed unless there is an outstanding claim. The document activity log must contain the following information:

- Taxpayer name and CID
- Type of document created and date
- Name of DCFS employee
- Date sent to client

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- Date sent to financial institution or other firm or individual
- Date received from financial institution
- Name of employee who destroyed the document and date destroyed

C-121-7 Destruction of Federal Tax Information Documents

All hard copies of federal tax information that originated from the Internal Revenue Service *** will** be destroyed after five years **using crosscut shredders that produce particles that are 1 mm x 5 mm (0.04 in x 0.2 in) in size or ** smaller.**

Interface Information Not Obtained from Federal Tax Information

Documentation of interface information from LDOL Wage, LDOL UCB, BENDEX Benefit, and SDX must be entered as a case note in CAFÉ.


C-131 Destruction of Social Security Documents

Social Security data may be printed and filed (or document imaged) in the case record when appropriate. The Social Security Administration requires shredding as the method of destruction for any paper data. The (LITE) Case Summary with Social Security and SSI amounts may be given to the client for his/her use. If the client chooses to give such verification to another agency it is not considered to be unauthorized disclosure by the agency. The client's actions show consent to the disclosure. However, copies of the responses to either SOLQ or WTPY queries may not be given directly to the client or to another state or local agency such as a local housing authority.

C-132 Sources Considered Verified Upon Receipt

Additional verification of the following data obtained through SIEVS is not necessary prior to taking action to reduce, terminate, or deny benefits unless available information makes it appear questionable:

- Social Security,
- SSI,
- LDOL Unemployment Compensation Benefit amounts,
- entitlement information, and
- gross wages per pay period as reported on The Work Number.

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C-133 Sources Requiring Independent Verification

Independent verification of the following data is required prior to taking action to reduce, terminate or deny benefits:

- LDOL/LDET earned Income, or
- discrepancy discovered by the Division of Quality Assurance, SIEVS unit, if applicable, or
- information obtained from the Public Assistance Reporting Information System (PARIS), including public assistance information from other states, V.A. benefits, and U.S. Department of Defense employment and retirement.

C-134 Standards of Verification

Verification of SIEVS information must include the following:

- the amount of the asset or income involved,
- whether or not the household actually has, or had, access to an asset or income, and whether or not the asset or income would be countable for program purposes, and
- the period in which such access occurred to determine if there is an effect on current/past eligibility.

C-135 Contacting Other Sources

If a source other than the client/household is contacted to obtain verification, notify the head of household in any adverse action the name of the agency or program (example, use Social Security Administration or SSI) but do not use an unfamiliar name.

Document all source contacts on the CAFÉ Case Notes.

III. FORMS AND INSTRUCTIONS

There are no forms and instructions associated with this policy.

IV. REFERENCES

[Publication 1075](#), Tax Information Security Guidelines for Federal, State and Local Agencies