

## **Attachment B**

### **IRS Requirements on Behalf of SSA with DOL's Processing Contract**

Internal Revenue Code (IRC) 6103(n) and the regulations promulgated hereunder authorize the disclosure of returns and return information to the extent necessary for purposes of tax administration. Disclosures made in violation of the above-cited section of the Code and its regulation may subject the DOL, the contractor and their employees to certain criminal and civil sanctions under IRC section 7213 and 7431.

Under the DOL contract requirement, the contractor shall receive, process and store taxpayer information. The IRS security requirements are outlined in the DOL Request for Proposals under Sections C, H, and J. A copy of the executed modification that incorporates the updated requirements has been provided to the IRS.

Any DOL employee, including the DOL point of contact, and any other government employees and any DOL contract employees who visit the contractor's facility, will be governed by the following clauses. Where the clauses state "contractor" or "contract" it is intended to refer to DOL and the DOL-IRS Interagency Agreement. These clauses have not been modified to accommodate another federal agency, but the intent is the same in which DOL is responsible for protection of taxpayer information in accordance with IRC 6103(n). These clauses require the protection of taxpayer information and restrict disclosure to others who have not met the background investigation and security requirements of this project.