

Manual Revision Memorandum

ISD-MR 17-27

TO: ISD Employees
FROM: Mary Brogdon,  Division Director for Income Support Division
RE: ISD 801 IRS Penalties Poster
DATE: December 6, 2017

The ISD 801 IRS Penalties Poster has been updated. Use of updated poster shall begin immediately.

ISD 801 must be posted near all network printers/copy machines used by ISD employees. This poster is **NOT** to be posted in the lobby.

Instruction:

Replace all previous versions of the forms listed below. All previous versions of the form listed in this MR must be removed from any current stock.

Delete- ISD 801 IRS Penalties Poster dated 5/15/15

Replace- ISD 801 IRS Penalties Poster revised 11/2/2017

This form has been posted to the forms drive :[\\disfasv025\ISDForms](#)

If you have any questions please contact Suzanne Duran-Vigil at 505-827-7289 or SuzanneP.Duran-Vigi@state.nm.us



IRS PENALTIES APPLY TO YOU!!

UNAUTHORIZED INSPECTION of returns or return information: It is unlawful to inspect any information (except as authorized by this title). PENALTY – Any violation shall be punishable upon conviction by a fine in any amount exceeding \$1,000 or imprisonment for not more than 1 year OR both, together with the cost of prosecution. IRC Section 7213A

UNAUTHORIZED DISCLOSURE of information, returns and return information: It is unlawful to disclose to any person, except as authorized in this title, any return or return acquired by him or another person. PENALTY – Any violation shall be a FELONY punishable by a fine in any amount exceeding \$5,000 or imprisonment of not more than 5 years OR both. IRC Section 7213

CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION OR DISCLOSURE of returns and return information: In general, any individual who knowingly or by reason of negligence inspects or discloses any return or return information with respect to a taxpayer in violation of IRC Section 6103, such taxpayer may bring civil action for damages against such person. IRC Section 7431.

For more information, please refer to IRS Publication 1075

Report an unauthorized access or disclosure of tax information to:

IEVS Coordinator at 505-827-7289

Treasury Inspector General (TIGTA) Denver Field Office 1-303-291-6102

OR

TIGTA National Hotline 1-800-589-3718

Email a Data Incident Report to the IRS Office of Safeguards Inspections at

SafeguardsReports@IRS.gov

HSD Information Security Officer at 505-476-3988