General Information Memorandum

ISD-GI 15-46

TO: ISD/MAD Employees
FROM: Marilyn Martinez, Director, Income Support Division
RE: Security Procedures for Handling Internal Revenue Service (IRS) Information
DATE: September 25, 2015

This memorandum provides guidance to ISD central and field offices concerning security procedures for tracking and handling Federal Tax Information (FTI) from the IRS, this includes but is not limited to Income Eligibility Verification System (IEVS) and Modified Adjusted Gross Income (MAGI) information.

Attachments:
- Internal Revenue Code 7213
- Internal Revenue Code 7213(a)
- Visitor Access (Sign In) Log
- IEVS FTI Key Assignment
- IRS Safeguard County Office Self Inspection Report
- Acknowledgement of Receipt and Discussion of IEVS GI
- ISD 801 Required IRS Poster
- ISD 802 Eligibility Review Interview Notice
- Internal Revenue Code 6103 (a) and (b)
- Internal Revenue Code 7431
- Restricted Area Access (Sign In) Log
- FTI Tracking Log

Definition of Federal Tax Information

FTI means any tax or information return, estimated tax declaration, or refund claim including amendments, supplements, supporting schedules, attachments or lists required by or permitted under the Code and filed with the IRS by, on behalf of, or with respect to any person. Examples of returns include forms filed on paper or electronically, such as Forms 1040, 941, 1099, 1120 and W-2.
As outlined in the Internal Revenue Code (IRC), Section 6103, IRS tax returns and return information is confidential. The complete definition for tax returns and return information can be found in the ISD New Employee training materials — IRS Confidentiality.

For the purposes of the ISD, FTI includes IRS returns and return information provided by the IRS electronically via any computer-based information or eligibility system utilized by the Department and subsequently any computer display or screen containing return information provided by the IRS. Any screen prints from such displays are also considered FTI and are to be safeguarded by the same means as the electronic displays.

New Mexico ISD does not authorize the reproduction or printing of any screen that contains FTI.

I. Background:

Section 1137 of the Social Security Act requires that any state program funded under part A of title IV and any Medicaid program under title XIX of the Act, must participate in the Income and Eligibility Verification System process. New Mexico's title IV-A (TANF) program is New Mexico Works established under the New Mexico Works Act of 1997.

At any time an employee of the Human Services Department/Income Support Division (HSD/ISD) utilizes FTI, that employee is bound to recipient(s) confidentially laws set forth in federal and state regulations. Case workers utilize FTI on a daily basis to verify recipient(s) financial eligibility. This information is available through ISD's computer software (ASPEN) interfaces with the New Mexico Department of Labor with WDX and the Social Security Administration with BENDEX, WTPQ and SDX.

Another source of FTI that the state must utilize is the IRS personal tax information. The IRS provides information to the Department about reported unearned income that ISD is unable to identify by using such programs as WDX, WTPQ or SDX. FTI is bound by normal security procedures already taken by the New Mexico HSD and in addition has additional rigorous security requirements. This data set of FTI must never be disclosed to contractors.

Section IX of IRS Publication 1075 requires that state agencies receiving and using IRS FTI train employees, at least annually, of the provisions contained in §7213(a) and §7431 of the Internal Revenue Code (IRC). These sections of the IRC have been attached to this memorandum for your information and records. The provisions provide for criminal and civil penalties for the willful unauthorized disclosure, inspection or solicitation of federal tax return information.

II. Training:

A. The IRS requires that HSD personnel receive annual training that includes HSD's policies and procedures for utilizing FTI, as well as awareness training on criminal and civil penalties for unauthorized disclosure and inspection of IRS return and return information. This GI serves as part of annual awareness training of the Department's policies and procedures regarding FTI. This GI must be read as part of an overall FTI
Affordable Care Act awareness training that is to be viewed by all ISD, ITD, and MAD employees at the time of hire and on an annual basis thereon. Each staff member must sign an acknowledgement of receipt and understanding of this GI. Annual training consists of the following components:

1. ISD, ITD, and MAD staff must view a film produced by the IRS, “Disclosure Awareness”. HSD staff can view “Disclosure Awareness” on the HSD Learning Management System (LMS) that is accessible from their desktop computers. The video must be viewed prior to receiving certification of completion for the course.

2. All staff must review a presentation on LMS. The presentation defines FTI, covers penalties (both civil and criminal), and outlines office policies and procedures for viewing, handling, and destroying (if necessary) FTI. The employee must sign an acknowledgement that they have received IRS Employee Awareness Training. This presentation will be updated annually to reflect any changes in IRC.

B. Training certification will be kept on record by both OHR and each local office.

III. Security Constraints:

A. IRS FTI provides ISD leads to possible information about income or resources.

1. The state agency must seek its own verification for the source indicated by that lead.

2. The caseworker can take no action to verify or terminate benefits based solely on FTI data.

3. The caseworker shall not disclose to any collateral contact that the lead information came from an IRS source.

B. FTI data retains its identity and if recorded elsewhere remains tax return information and must be secured accordingly.

1. The name of the taxpayer, account numbers, amount of income and like information from the IRS report must not appear in the notice to recipient(s).

2. Making print screens containing FTI is strictly prohibited. Any notes containing tax return data must be secured each evening to locked files. Transcription of FTI data is strictly prohibited. Do not copy or document any portion of FTI data into any electronic format including, but not limited to, e-mail correspondence, facsimile, text or Word document, Excel spreadsheet, or in any comment or remarks held in ASPEN.

3. If print screens are made in error, the HSD staff member must follow the FTI destruction procedures:
   a. Complete the FTI tracking log.
   b. Place the created FTI and the FTI Tracking Log in the IEVS cabinet (locked cabinet in locked room).

4. Referrals to OIG must not note or explain that the initial information about unreported income or resources came from an IRS report.

5. If FTI is commingled with non-tax return information, the commingled information assumes the identity of tax return information and must be safeguarded accordingly.
IV. **Penalties:**

A. HSD Confidentiality: Returns and return information, including all information from FTI reports, are considered confidential information. As such, this information is protected from disclosure in HSD's Code of Conduct. Any willful, or by reason of gross negligence, unauthorized disclosure, inspection, or solicitation of returns or return information is a violation of HSD's Code of Conduct. Any violation of HSD's Code of Conduct shall be cause for disciplinary action which could result in dismissal.

B. Penalties for Willful Unauthorized Disclosure, Inspection or Solicitation of Tax Returns or Return Information: All applicant/recipient information collected and used by ISD is subject to the department's rule of confidentiality. IRS tax return information is subject to additional security precautions required by the IRS. Willful unauthorized disclosure, inspection of tax returns or return information subjects the offender to certain criminal and civil penalties as indicated in the Internal Revenue Codes subsections 7213(a) and 7431.

1. Criminal Penalties involving State Employees:
   a. Willful unauthorized disclosure of a return or return information is a felony upon conviction, punishable by fine "in any amount not exceeding $5,000, or imprisonment not more than five years, or both, together with the costs of prosecution."
   b. Willful unauthorized inspection of return information is punishable upon conviction by fine "in any amount not exceeding $1,000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution."
   c. Receipt of any item of material value in exchange for any return or return information is a felony upon conviction, punishable by "in any amount not exceeding $5,000, or imprisonment of not more than five years, or both, together with the cost of prosecution."

2. Civil Damages:
   a. Any person who knowingly, or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer, for other than authorized use, may be subject to civil action for damages in a district court of the United States. If found liable the defendant shall pay to the plaintiff the greater of:
      i. $1,000 for each act of unauthorized inspection or disclosure, or the sum of: actual damages; plus punitive damages (in the case of gross negligence); plus the cost of the action.

V. **Identification of Personnel in ISD Offices**

A. Issuance and wearing of Identification Badges and Visitor Logs:
   1. All ISD employees will be issued photo identification badges within 30 days from the date of hire. ISD employees are required to wear identification badges at all
times while conducting business on behalf of ISD. The identification badge should be easily visible and worn above the waist.

2. Visitors, defined as any individual including, but not limited to, family members of employees, vendors, and any State of New Mexico employee who does not work in the building he or she is entering, must enter the building through the main entrance to sign-in with the security guard or receptionist.

3. Any person in a secured area who is not wearing a badge should be referred to security or the County Director, as appropriate.

4. Visitors who are not authorized to view confidential information and/or are not conducting official business should not be able to view or access any confidential information while visiting an ISD office. All ISD employees are responsible for making sure that confidential information is protected from unauthorized access by a visitor in the building.

5. If anyone not employed at each individual county office (to include ISD employees from another office) are to be taken past a cipher locked door, with an escort, then the persons must sign the Restricted Area Access Log. The Restricted Area Access Log should be past the cipher locked door and not in the lobby.

B. Return of Identification Badges and Building Keys upon Separation

1. Upon notification of an employee's anticipated separation, the immediate supervisor will collect the building keys and employee identification badge. The supervisor will provide the badge and key to the employee each day until the last day of employment.

2. If the building entrance key is not returned by the employee, the building entrance(s) must be rekeyed or locks replaced. If the identification badge is used for entry to the building in lieu of a key and not returned, it must be disabled. If employee entry is by a cipher lock code pad, and a generic code is used, the code must be changed. If each staff member has a distinct code, the departing member's code must be disabled.

VI. Procedures:

A. County Director (CD) or Designee Responsibility:

1. Ensure that staff is trained in accordance with this guidance and the security procedures are followed accordingly.

2. Ensure confidential information is protected from unauthorized access by a visitor in the building (i.e., Workstation computer monitors are not visible from the hallway).

3. Ensure each filing cabinet, notebook, or any other items that might contain FTI must display the label, "Inspection or Disclosure Limitations", informing anyone coming in contact with the FTI of the criminal and civil penalties associated with unauthorized inspection or disclosure.

4. Store created FTI and FTI Tracking Logs in a locked file cabinet;

5. Return 100% of the created FTI and the FTI Tracking Logs to ISD central office within 45 days of receipt of the electronic IEVS report. Place in a double envelope and send the package certified mail using a tracking system to:
6. All previous years IEVS Transmittals and IEVS Removal Log shall be returned to ISD Central Office at the above address.
7. Complete the IRS Safeguard County Office Self Inspection Report.
8. Complete the IEVS FTI Key Assignment Verification.
10. Post required IEVS poster near all Network printers/copiers used by ISD employees.

B. Caseworker Responsibility:
1. If the information has been previously reported by the recipient and handled appropriately by ISD:
   a. no further case action is necessary; and
   b. the worker records the date agent reviewing the case, indicates no action required on the electronically Rally Sheet for the categories of eligibility (COE) review, and closes the screen containing the FTI.
2. If the information has not been previously reported and acted upon:
   a. the worker sends the Eligibility Review Interview Notice ISD202 to the recipient(s) scheduling an appointment that does not identify the specific of the income/resource or the source of the information;
   b. if the recipient(s) does not keep the appointment or contact ISD to reschedule, the worker will follow the instructions in IPP 15-02, within three days of the missed appointment, to close the case;
   c. if the recipient(s) keeps the appointment, or reschedules and keeps the appointment:
      i. the caseworker evaluates the information indicated by the lead and takes appropriate action within 10 days of the ISD county office receiving the verification;
      ii. the caseworker may tell the recipient(s) at interview that the information requested came from an IRS lead;
   d. if the recipient(s) keeps the appointment, or reschedules and keeps the appointment and the caseworker suspects fraud:
      i. the caseworker must first verify the information is correct using collateral contacts or documentation;
      ii. the caseworker should refer the case to the Office of Inspector General (OIG); and
      iii. supply OIG with only the collateral contact and documentation provided by the recipient. IRS or IEVS data cannot be cited as the lead source on any of the documentation sent to OIG.
3. Any information provided by the recipient or collateral contacts in response to the agency inquiry is not tax return information and is afforded the standard protection of the HSD practice and procedures regarding confidentiality, and is not subject to the stricter IRS rules.

C. CSED Responsibility per MOU:
1. Complete safeguard inspection of ITD and DoIT at an 18 month interval or as required by IRS.
2. Provide copies of the inspection schedules and reports to ISD as updated.

D. Central Office:
1. ISD receives an electronic report with IRS tax return information. The Information Technology Division (ITD) runs the report from data provided by IRS from personal income tax returns. Central office has requested only certain information from the IRS report that would help ISD establish eligibility for active categories of assistance including TANF, General Assistance and Education Works cash assistance programs, Medicaid categories that have resource limits and SNAP cases not receiving the above listed categories. These reports are subject to the confidentiality requirements of the HSD, as well as the much higher security requirements of the IRS.
2. Maintain the IEVS Computer Matching Agreement with IRS.
3. Ensure annual training has been completed by ITD per CSED MOU.
4. Collect Acknowledgement of Receipt and Discussion of IEVS GI.
5. Collect and destroy per approved IRS standards, created FTI and the FTI Tracking Logs.
7. Compile the IEVS program cost savings report.
8. Retain necessary FTI Tracking Logs and previous years IEVS Transmittals for five years.

Please review this memoandum with all appropriate staff. Any questions concerning IEVS procedures should be directed to Brandi Sandoval at (505) 827-7274 or email at brandi.sandoval@state.nm.us
Acknowledgement of Receipt and Discussion of IEVS GI 15-46

I, [Name], acknowledge that I have received and read the annual IEVS GI for handling the IEVS report for tax year TY13. I acknowledge that I have met with other county office staff members, either in a unit meeting or a general staff meeting and have discussed and understand my responsibilities and duties in the handling of the IEVS report.

Printed Staff Member Name: [Name]

Printed Supervisor Name: [Name]

Staff Member Signature: [Signature]
Date: [Date]

County Office: [County]

Date: [Date]

RESCINDED
<table>
<thead>
<tr>
<th>YES</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>YES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>YES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>YES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>YES</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Footnotes

This form is used when FTL is created by recording IEV data. When you record IEV data, you create FTL that is confidential.

This form is used in the rare occasion where notes of the IEVs report occurred.

The completed form along with the IEVs data to be scored. Please reference section III-B Security constraints.

Name of person who created FTL

Description of FTL created and reason codes

FTL created

Created FTL Secured Along with IEVs Data
IEVS FTI KEY ASSIGNMENT VERIFICATION

I acknowledge that I have received the following key(s). I understand that these key(s) are used to access areas, rooms or containers used to secure FTI. I agree not to allow or contribute to the duplication of any unauthorized copies. It is my understanding that all keys assigned to me are to be returned if I change positions or leave the employment of this agency.

DATE KEY(S) ASSIGNED:
ASSIGNED KEY(S) NUMBERS:
EMPLOYEE WHO ASSIGNED KEY:
EMPLOYEE WHO RECEIVED KEY:
EMPLOYEE'S SIGNATURE:
SUPERVISOR'S SIGNATURE:

DATE KEY RETURNED:
EMPLOYEE WHO RECEIVED RETURNED KEY:
EMPLOYEE'S SIGNATURE:
SUPERVISOR'S SIGNATURE:
INTERNAL REVENUE CODE SEC. 6103.
CONFIDENTIALITY AND DISCLOSURE OF RETURNS AND RETURN INFORMATION.

(a) General rule Returns and return information shall be confidential, and except as authorized by this title—

(1) no officer or employee of the United States,

(2) no officer or employee of any State, any local law enforcement agency receiving information under subsection (i)(7)(A), any local child support enforcement agency, or any local agency administering a program listed in subsection (i)(7)(D) who has or had access to returns or return information under this section, and

(3) no other person (or officer or employee thereof) who has or had access to returns or return information under subsection (e)(1)(D)(iii), paragraph (6), (12), (16), (19), (20) or (21) of subsection (l), paragraph (2) or (4) of subsection (m), or subsection (n), shall disclose any return or return information obtained by him in any manner in connection with the service as such an officer or an employee or otherwise under the provisions of this section. For purposes of this subsection, the term “officer or employee” includes a former officer or employee.

(b) Definitions For purposes of this section—

(1) Return The term “return” means any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for, permitted under, the provisions of this title which is filed with the Secretary by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

(2) Return information The term “return information” means—

(A) a taxpayer’s identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, over assessments, or tax payments, whether the taxpayer’s return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return or with respect to the determination of the existence, or
possible existence, of liability (or the amount thereof) of any person under this title for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense,

(B) any part of any written determination or any background file document relating to such written determination (as such terms are defined in section 6110 (b)) which is not open to public inspection under section 6110,

(C) any advance pricing agreement entered into by a taxpayer and the Secretary and any background information related to such agreement or any application for an advance pricing agreement, and

(D) any agreement under section 7122 and any similar agreement, and any background information related to such an agreement or request for such an agreement, but such term does not include data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. Nothing in the preceding sentence, or in any other provision of law, shall be construed to require the disclosure of standards used or to be used for the selection of returns for examination, or data used or to be used for determining such standards, if the Secretary determines that such disclosure will seriously impair assessment, collection, or enforcement under the internal revenue laws.

(3) Taxpayer return information The term “taxpayer return information” means return information as defined in paragraph (2) which is filed with, or furnished to, the Secretary by or on behalf of the taxpayer to whom such return information relates.

(4) Tax administration The term “tax administration”—

(A) means—

(i) the administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws or related statutes (or equivalent laws and statutes of a State) and tax conventions to which the United States is a party, and

(ii) the development and formulation of Federal tax policy relating to existing or proposed internal revenue laws, related statutes, and tax conventions, and
USC Title 26, IRC 6103(a) and (b)

(B) includes assessment, collection, enforcement, litigation, publication, and statistical gathering functions under such laws, statutes, or conventions.

(5) State

(A) In general The term “State” means—

(i) any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands,

(ii) for purposes of subsections (a)(2), (b)(4), (d)(1), (h)(4), and (p), any municipality—

(I) with a population in excess of 250,000 (as determined under the most recent decennial United States census data available),

(II) which imposes a tax on income or wages, and

(III) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure, and

(iii) for purposes of subsections (a)(2), (b)(4), (d)(1), (h)(4), and (p), any governmental entity—

(I) which is formed and operated by a qualified group of municipalities, and

(II) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure.

(B) Regional income tax agencies For purposes of subparagraph (A)(iii)—

(i) Qualified group of municipalities The term “qualified group of municipalities” means, with respect to any governmental entity, 2 or more municipalities—

(I) each of which imposes a tax on income or wages,
(II) each of which, under the authority of a State statute, administers the laws relating to the imposition of such taxes through such entity, and

(III) which collectively have a population in excess of 250,000 (as determined under the most recent decennial United States census data available).

(ii) References to State law, etc. For purposes of applying subparagraph (A)(iii) to the subsections referred to in such subparagraph, any reference in such subsections to State law, proceedings, or tax returns shall be treated as references to the law, proceedings, or tax returns, as the case may be, of the municipalities which form and operate the governmental entity referred to in such subparagraph.

(iii) Disclosure to contractors and other agents
Notwithstanding any other provision of this section, no return or return information shall be disclosed to any contractor or other agent of a governmental entity referred to in subparagraph (A)(iii) unless such entity, to the satisfaction of the Secretary—

(I) has requirements in effect which require each such contractor or other agent which would have access to returns or return information to provide safeguards (within the meaning of subsection (p)(4)) to protect the confidentiality of such returns or return information,

(II) agrees to conduct an on-site review every 3 years (or a mid-point review in the case of contracts or agreements of less than 3 years in duration) of each contractor or other agent to determine compliance with such requirements,

(III) submits the findings of the most recent review conducted under sub-clause (II) to the Secretary as part of the report required by subsection (p)(4)(E), and

(IV) certifies to the Secretary for the most recent annual period that such contractor or other agent is in compliance with all such requirements. The certification required by subclause (IV) shall include the name and address of each contractor and other
agent, a description of the contract or agreement with such contractor or other agent, and the duration of such contract or agreement. The requirements of this clause shall not apply to disclosures pursuant to subsection (n) for purposes of Federal tax administration and a rule similar to the rule of subsection (p)(8)(B) shall apply for purposes of this clause.

(6) Taxpayer identity

The term “taxpayer identity” means the name of a person with respect to whom a return is filed, his mailing address, his taxpayer identifying number (as described in section 6109), or a combination thereof.

(7) Inspection

The terms “inspected” and “inspection” mean any examination of a return or return information.

(8) Disclosure

The term “disclosure” means the making known to any person in any manner whatever a return or return information.

(9) Federal agency

The term “Federal agency” means an agency within the meaning of section 551(d) of Title 5, United States Code.

(10) Chief executive officer

The term “chief executive officer” means, with respect to any municipality, any elected official and the chief official (even if not elected) of such municipality.

(11) Terrorist incident, threat, or activity

The term “terrorist incident, threat, or activity” means an incident, threat, or activity involving an act of domestic terrorism (as defined in section 2331 (5) of Title 18, United States Code) or international terrorism (as defined in section 2331(1) of such title).
(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 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)(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.
INTERNAL REVENUE CODE 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 (1)] 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).
INTERNAL REVENUE CODE -- SEC 7431

IRC SEC. 7431 CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION OR 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 or in violation of section 6104 (c), 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 section 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 6311 (e).
# IRS Safeguard County Office Self Inspection Report

<table>
<thead>
<tr>
<th>County Office:</th>
<th>Person Interviewed:</th>
<th>Date Interviewed:</th>
</tr>
</thead>
</table>

1. Are the IRS printouts kept in locked storage when not in actual use by eligibility staff?  [ ] Yes  [ ] No
   Within this office, where is this storage located
   _________________________________________________________________

2. Is access to the IRS printouts strictly controlled?  [ ] Yes  [ ] No
   Who is responsible for monitoring this?
   _________________________________________________________________
<table>
<thead>
<tr>
<th>Name:</th>
<th>Title:</th>
</tr>
</thead>
</table>

3. Who maintains the keys to the FTI locked cabinet?
   _________________________________________________________________

4. Is the IEVS FTI Key Assignment Verification Form completed and up to date?  [ ] Yes  [ ] No

5. Is the office building itself kept secure during working hours?
   [ ] Yes  [ ] No
   Describe the type of building security:
   _________________________________________________________________

6. Is the building kept secure after working hours?
   [ ] Yes  [ ] No
   Who is responsible for monitoring this?
   _________________________________________________________________
<table>
<thead>
<tr>
<th>Name:</th>
<th>Title:</th>
</tr>
</thead>
</table>

7. Is federal tax information incorrectly mingled with other information?  [ ] Yes  [ ] No

8. Are the labels, "Confidential or Disclosure Limitations" on each filing cabinet, notebook or any other item that might contain FTI?
   [ ] Yes  [ ] No

9. Did the on-site personnel observe safes or other secure storage containers or areas?
   [ ] Yes  [ ] No

10. Is the responsibility for these safes or other secure storage containers or areas clearly assigned?
    [ ] Yes  [ ] No

11. Are employees aware of the IRS security procedures and instructions?  (Reviewer should interview two employees.)  [ ] Yes  [ ] No

12. Are logs kept when the tax information is received by the county office?
    (Logs should be viewed)
    [ ] Yes  [ ] No

13. Disposal: Are logs kept when the tax information is sent back to Santa Fe Central Office for appropriate disposal? (view logs for appropriate entry)
    [ ] Yes  [ ] No

---

**CERTIFICATION**

I certify the above responses are true to the best of my knowledge

<table>
<thead>
<tr>
<th>Signature of office Reviewer</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
</table>

---

*Distribution: Original - Sent to Central Office
Copy - Kept in Field Office for 5 Years*
<table>
<thead>
<tr>
<th>Category</th>
<th>Geo/Admin</th>
<th>Case Name</th>
<th>Case Number</th>
<th>Date</th>
<th>Hand Delivered</th>
<th>Mailed</th>
</tr>
</thead>
</table>

Name and Address:

Mr./Ms. ___________________________________________________________

The New Mexico Human Services Department has received information that you may have income or resources that were not considered when determining your eligibility for benefits. This information may or may not affect your benefits. An appointment has been set for you to come in and discuss this information with your caseworker.

Your appointment is scheduled for:

- Date: ____________________________
- Time: ____________________________
- Location: _________________________
- Caseworker: ______________________

Please be ready to discuss information concerning the following income or resources when you come in for your interview. Please bring the verification of the unearned income as specified. Select all that apply:

- Bank Account Interest
- Credit Union Account Interest
- Child Support
- Sale of Property
- Private Pensions or Annuities
- Social Security Income
- Stocks and Bonds
- Gambling Winnings

If you are unable to make the appointment and have not contacted your caseworker to reschedule by the following date: ___________________, your benefits may be reduced or your case closed. If you have any questions you may contact an ISD representative at the following phone number: ___________________. ISD County Offices are open from 8:00am to 4:30pm Monday - Friday except on State Government observed holidays.

Worker Signature

ISD 202 Revised 03/26/2013

Distribution: Original-Client
Copy-Authorized Representative (if applicable) Copy-Case Record
NOTICE OF RIGHTS

Special Needs Information If you are a person with a disability and you require this information in an alternative format, or require a special accommodation to participate in any public hearing, program or services, please contact the Human Services Department, American Disabilities Act (ADA) coordinator at 1-505-827-7701 or through the New Mexico Relay System TDD at 1-800-659-1779 or by dialing 711. The Department requests at least 10 days advance notice to provide requested alternative formats and special accommodations. (Revised 09/15/14)

Your Civil Rights/ Non-discrimination Statement
This institution is prohibited from discriminating on the basis of race, color, national origin, disability, age, sex and in some cases religion and political beliefs.

The U.S Department of Agriculture also prohibits discrimination against its customers, employees, and applicants for employment on the bases of race, color, national origin, age, disability, sex, gender identity, religion, reprisal, and where applicable, political beliefs, marital status, familial or parental status, sexual orientation, or all or part of an individual's income is derived from any public assistance program, or protected genetic information in employment or in any program or activity conducted or funded by the Department. (Not all prohibited bases will apply to all programs and/or employment activities.) If you wish to file a Civil Rights program complaint of discrimination with USDA, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339; or (800) 845-6136 (Spanish); or for any other information dealing with Supplemental Nutrition Assistance Program (SNAP) issues, persons should either contact the USDA SNAP Hotline Number at (800) 221-5689, which is also in Spanish or call the State Information/Hotline Numbers (click the link for a listing of hotline numbers by State); found online at http://www.fns.usda.gov/snap/contact_info/hotlines.htm. To file a complaint of discrimination regarding a program receiving Federal financial assistance through the U.S. Department of Health and Human Services (HHS), write: HHS Director, Office of Civil Rights, Room 515-F, 200 Independence Avenue, S.W., Washington, D.C. 20201 or call (202) 619-9264 (voice) or (800) 537-7697 (TTY). USDA and HHS are equal opportunity providers and employers. (Revised 07/15/14)

Confidentiality
All information given to an HSD is confidential. This information will be given to HSD employees who need it to manage the programs for which you have applied. Confidential information may also be released to other federal and state agencies. All information will be used to determine eligibility and/or to provide services. (Revised 07/15/14)

This information may be given to other Federal and State agencies for official examination, and to law enforcement officials for the purpose of picking up persons fleeing to avoid the law.

If you get benefits that you were not eligible for and have to pay them back, this is called a claim. If your household gets a claim against it, the information on this application including all Social Security Numbers, may be given to Federal and State agencies, as well as private claims collection agencies for claims collection action.

You only have to give U.S. Citizenship and Social Security Numbers for those household members that you are applying for. You do not need to be a U.S. Citizen to apply.
Receiving SNAP/food, energy or medical assistance will not prevent you from becoming a lawful permanent resident or U.S. Citizen. Non-citizen immigrants not requesting assistance for themselves, do not need to give immigration status information, Social Security Numbers, or other similar proofs; however, they must give proof of income and things they own because part of their income and things they own may count towards the household's eligibility for assistance. Certain benefits may be available for people without a Social Security Number; ask ISD.

We also check with other agencies, the federal Income and Eligibility Verification Service (IEVS) and The Public Assistance Reporting Information System (PARIS) about the information that you give us. This information may affect your household eligibility and benefit amount.

Right to a Fair Hearing

What is a fair hearing?
Any time you disagree with a decision taken on your case, you have the right to request a fair hearing with an official who is required by law to review the facts of every case in a fair and objective manner.

In what situations can you ask for a fair hearing?
You can ask for a fair hearing if:

You apply for benefits and are denied. You disagree with a decision on your case. You believe your benefits were not calculated correctly.

By when must you ask for a fair hearing?
For SNAP decisions:
- If we closed your case or denied your request for benefits, you must appeal within 90 days following the date of the notice.
- If we changed your benefit amount, you can appeal at any time within your certification period.

For TANF or Medicaid decisions, you must request a fair hearing within 30 days of the date this notice was mailed.

How do you request a fair hearing?
To request a fair hearing:
1. Complete and return the bottom of a notice, or
2. Write or call your local HSD office, or Customer Service Center at 1-800-283-4465
3. Write the Department's Fair Hearing's Bureau at HSD, P.O. Box 2348, Santa Fe, N.M. 87504-2348, or by calling 505-476-6212.

Can you get free legal help?
Yes. You can get free legal help by calling 9-800-340-9771.

Please fill in the section below, only if you want to ask for a hearing, and return it to Income Support or to the Fair Hearings Bureau.

☐ I am asking for a hearing.

Check one of the boxes below only if you are asking for a hearing:

☐ I DO NOT want to continue receiving the benefits I receive now pending the hearing decision.
☐ I want to receive continued benefits pending a fair hearing decision.

I do not agree with what the Human Services Department told me in this notice because:

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Printed Name

Signature

Date

Case Number

Phone Number
AVISO DE DERECHOS

Información de Necesidades Especiales Si Ud. es una persona con alguna incapacidad y Ud. requiere esta información en un formato alternativo o requiere algún tipo de acomodamiento especial para poder participar en cualquier audiencia pública, programa o servicios, comuníquese con el Coordinador de La Ley de Estadounidenses con Discapacidades del Departamento de Servicios Humanos llamando al número 1-505-827-7701, o a través del Sistema de Retransmisión de Nuevo México TDD al 1-800-659-1779 o puede oprimir 711. El Departamento solicita la comunicación previa de por lo menos 10 días por anticipado para poder proporcionar los formatos alternativos y acomodamientos especiales que Ud. solicite. (Revisado 09/15/14)

Sus Derechos Civiles / Declaración de no discriminación Esta institución tiene prohibido discriminar en base a raza, color, nacionalidad, discapacidad, edad, sexo, y en algunos casos convicciones políticas. El Departamento de Agricultura de los Estados Unidos (por sus siglas en inglés “USDA”) también prohíbe la discriminación contra sus clientes, empleados, y solicitantes de empleo en base a raza, color, origen nacional, edad, discapacidad, sexo, identidad de género, religión, represalias y, según corresponda, convicciones políticas, estado civil, parentesco, orientación sexual, o si los ingresos de una persona provienen en su totalidad o en parte de un programa de asistencia pública, o información genética protegida de empleo o de cualquier programa o actividad realizada o financiada por el Departamento. (No todos los criterios prohibidos se aplicarán a todos los programas y/o actividades laborales). Si desea presentar una queja por discriminación del programa de Derechos Civiles ante el USDA, complete el USDA Program Discrimination Complaint Form (formulario de quejas por discriminación del programa del USDA) que puede encontrar en internet en [enlace], o en cualquier oficina del USDA, o llame al (866) 632-9992 para solicitar el formulario. También puede escribir una carta con toda la información solicitada en el formulario. Enviemos su formulario de queja completo o carta por correo postal a U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, fax al (202) 690-7442 o por correo electrónico a program.intake@usda.gov. Las personas sordas, con dificultades auditivas, o con discapacidad del habla pueden contactar al USDA por medio del Federal Relay Service / Servicio Federal de transmisión al (800) 877-8339 o (800) 845-6136 (en español). Para obtener más información acerca de cuestiones del programa SNAP, las personas deben contactar al número de línea directa del USDA SNAP al (800) 251-5689, que también está en español, o llamar a State Information/Hotline Numbers (dé clic en el enlace para obtener un listado de números de línea directa por estado); lo puede encontrar en internet en [enlace]. Para presentar una denuncia de discriminación referente a un programa que reciba asistencia final de federal por medio del Departamento de Salud y Servicios Humanos de Estados Unidos (U.S. Department of Health and Human Services; HHS, por sus siglas en inglés), escriba a: HHS Director, Office for Civil Rights, Room 515-F, 200 Independence Avenue, S.W., Washington, D.C. 20201 o llame al (202) 619-0403 (voz) o (800) 537-7697 (TTY). El USDA y la HHS son proveedores y empleadores que ofrecen igualdad de oportunidades. (Revisado 07/15/14)

Confidencialidad Toda la información que usted provea es confidencial. Esta información será dada a los empleados del Departamento de Servicios Humanos (HHS por sus siglas en Inglés) que necesitan supervisar los programas a los cuales usted está aplicando. Información confidencial podría ser liberada a otras agencias federales y estatales. Toda información podrá ser utilizada para determinar elegibilidad y/o proveer servicios. (Revisado 07/15/14) Esta información podría ser dada a otras agencias Federales y Estatales para revisión oficial, y a oficiales de aplicación de la ley con el propósito de arrestar personas huyendo de la ley. Si usted recibe beneficios que usted no era elegible y tiene que devolverlos, esto se llama una reclamación. Si su hogar recibe una reclamación en su contra, la información provista en esta aplicación incluyendo Números de Seguro Social, podrán ser dados a las agencias Federales y Estatales para la acción de colección de reclamaciones. Usted solo tiene que proveer Estatus de Ciudadanía y Números de Seguro Social por aquellos miembros por los cuales usted está aplicando en su hogar. Usted no tiene que ser un Ciudadano de los Estados Unidos para aplicar.
Ser receptor de los beneficios de SNAP/comida, energía o asistencia médica no le evita el hacerse un residente permanente legal (LPR por sus siglas en inglés) o aplicar para ser ciudadano de los Estados Unidos.

Inmigrantes no ciudadanos que no estén pidiendo asistencia para ellos mismos, no tienen que dar información acerca de su estatus de ciudadanía, Números de Seguro Social, u otras pruebas similares, sin embargo, ellos tienen que proveer pruebas de ingreso y cosas que poseen ya que parte de estas cosas cuentan al establecer la elegibilidad del hogar. Ciertos beneficios podrán estar disponibles para personas sin Número de Seguro Social, así que pregunte en el Departamento de Ingresos (ISD por sus siglas en inglés).

Nosotros también verificamos con otras agencias, El Servicio Federal de Ingreso y Verificación de Eligibilidad (IEVS por sus siglas en inglés) y el Sistema de Reporte de Información de Asistencia Pública (PARIS por sus siglas en inglés) aca la información que usted proveyó. Esta información podría afectar la elegibilidad y cantidad de beneficios recibidos por su hogar.

**Audiencia Justa**

**Qué es una audiencia justa?**

Cada vez que usted no esté de acuerdo con alguna decisión tomada en su caso, usted tiene el derecho a solicitar una audiencia justa con un oficial quien está requerido por ley a revisar los hechos en cada caso de forma justa y objetiva.

**En qué situaciones puede usted solicitar una audiencia justa?**

Usted puede solicitar una audiencia justa si:

- Usted aplicó por beneficios y fueron denegados.
- Si usted cree que sus beneficios no fueron calculados correctamente.

**Cuándo tiene que solicitar una audiencia justa?**

Para decisiones de SNAP:

- Si su caso fue cerrado o su aplicación de beneficios fue denegada, usted podrá apelar dentro de los 90 días a partir de la fecha de la notificación.
- Si la cantidad de los beneficios fue cambiada, usted podrá apelar en cualquier momento dentro del periodo de certificación.

Para las decisiones de TANF o Medicaid, usted tiene que solicitar una audiencia dentro de los 30 días de la fecha en que la notificación fue enviada por correo.

**Cómo solicito una audiencia justa?**

Para solicitar una audiencia justa:

1. Complete y devuelva el fondo de esta notificación, o
2. Escriba o llame su oficina de HSD local o al Centro de Servicio al Cliente al 1-800-283-4465
3. Escriba al Departamento de la Oficina de Audiencias Justas, HSD al PO Box 2348, Santa Fe, NM 87504-2

llevando al 505-476-6213

**Puede usted recibir ayuda legal gratuita?**

Sí. Usted puede recibir ayuda legal gratuita llamando al 1-800-340-9771.

Por favor llene la sección debajo, sólo en el caso que usted quiera solicitar una audiencia justa, y devuélvala al Departamento de Ayuda de Ingresos (ISD por sus siglas en inglés) o a la Oficina de Audiencias Justas.

- Estoy solicitando una audiencia justa.
- Marque una de las casillas debajo sólo si está solicitando una audiencia:
  - **YO NO** deseo continuar recibiendo los beneficios que estoy recibiendo ahora, **mientras recibo** la decisión de la audiencia justa.
  - **YO** deseo continuar recibiendo los beneficios **mientras recibo** la decisión de la audiencia justa.

Yo no estoy de acuerdo con lo que me dijo el Departamento de Servicios Humanos (HSD por sus siglas en inglés) sobre beneficiarios porque:

________________________
________________________
________________________
________________________
________________________
________________________
________________________
________________________
________________________
________________________

**Printed Name (Nombre en letra de molde)**
**Signature (Firma)**
**Date (Fecha)**

**Case Number (Número de Caso)**
**Phone Number (Número de Teléfono)**
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 $5,000 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 inspect 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 505-827-7274

Treasury Inspector General (TIGTA) Denver Field Office 1-303-291-6102
OR
TIGTA National Hotline 1-800-589-3718

AND

Email a Data Incident Report to the IRS Office of Safeguards Inspections at SafeguardsReports@IRS.gov
<table>
<thead>
<tr>
<th>Name - PLEASE PRINT</th>
<th>Registro de Acceso de Visitantes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organization / Nombre de la empresa</td>
<td></td>
</tr>
<tr>
<td>Time In / Hora de entrada</td>
<td></td>
</tr>
<tr>
<td>Time Out / Hora de salida</td>
<td></td>
</tr>
<tr>
<td>Signature / Firma</td>
<td></td>
</tr>
<tr>
<td>Purpose of Visit / Propósito de visita</td>
<td></td>
</tr>
<tr>
<td>Appointment / Cita</td>
<td></td>
</tr>
<tr>
<td>New Application / Solicitud Nuevo</td>
<td></td>
</tr>
<tr>
<td>Drop Off Info / Dejar papeleo</td>
<td></td>
</tr>
<tr>
<td>Questions / Preguntas</td>
<td></td>
</tr>
<tr>
<td>Training / Meeting / Entrenamiento / Reunión</td>
<td></td>
</tr>
<tr>
<td>Date / Fecha</td>
<td></td>
</tr>
<tr>
<td>Name of Visitor / Nombre de la persona que visita</td>
<td></td>
</tr>
</tbody>
</table>

RESCINDED
<table>
<thead>
<tr>
<th>Signature/Name (%)</th>
<th>Time In</th>
<th>Time Out</th>
<th>Purpose of Visit</th>
<th>Name of Person Visiting</th>
<th>Identification</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>