
UNAUTHORIZED ACCESS

What is unauthorized access?

Unauthorized access occurs when a person gains logical or physical access to FTI without authority under IRC § 6103 and without a need-to-know. FTI is only available on a “need to know” basis. FTI is restricted to employees whose official duties or responsibilities require them to have access to the information. Employees will be authorized, based on their functions, to access FTI.

Breakdown:

Tailgating and piggybacking are two common security threats that organizations face, particularly in terms of physical security.

- Tailgating refers to the practice of an unauthorized person following an authorized person into a restricted area.
- Piggybacking refers to the unauthorized person using an authorized person’s consent to gain access to a restricted area. In both cases, the goal is to gain access to a location or resource that the unauthorized person would not otherwise be able to access.

UNAUTHORIZED DISCLOSURE

What is unauthorized disclosure?

An unauthorized disclosure has occurred when FTI is knowingly or due to gross negligence provided to an individual who does not have the statutory right to have access to it under the IRC. Even without willfulness or gross negligence FTI is not to be disclosed to entities or individuals who are not authorized by IRC § 6103 to have it.

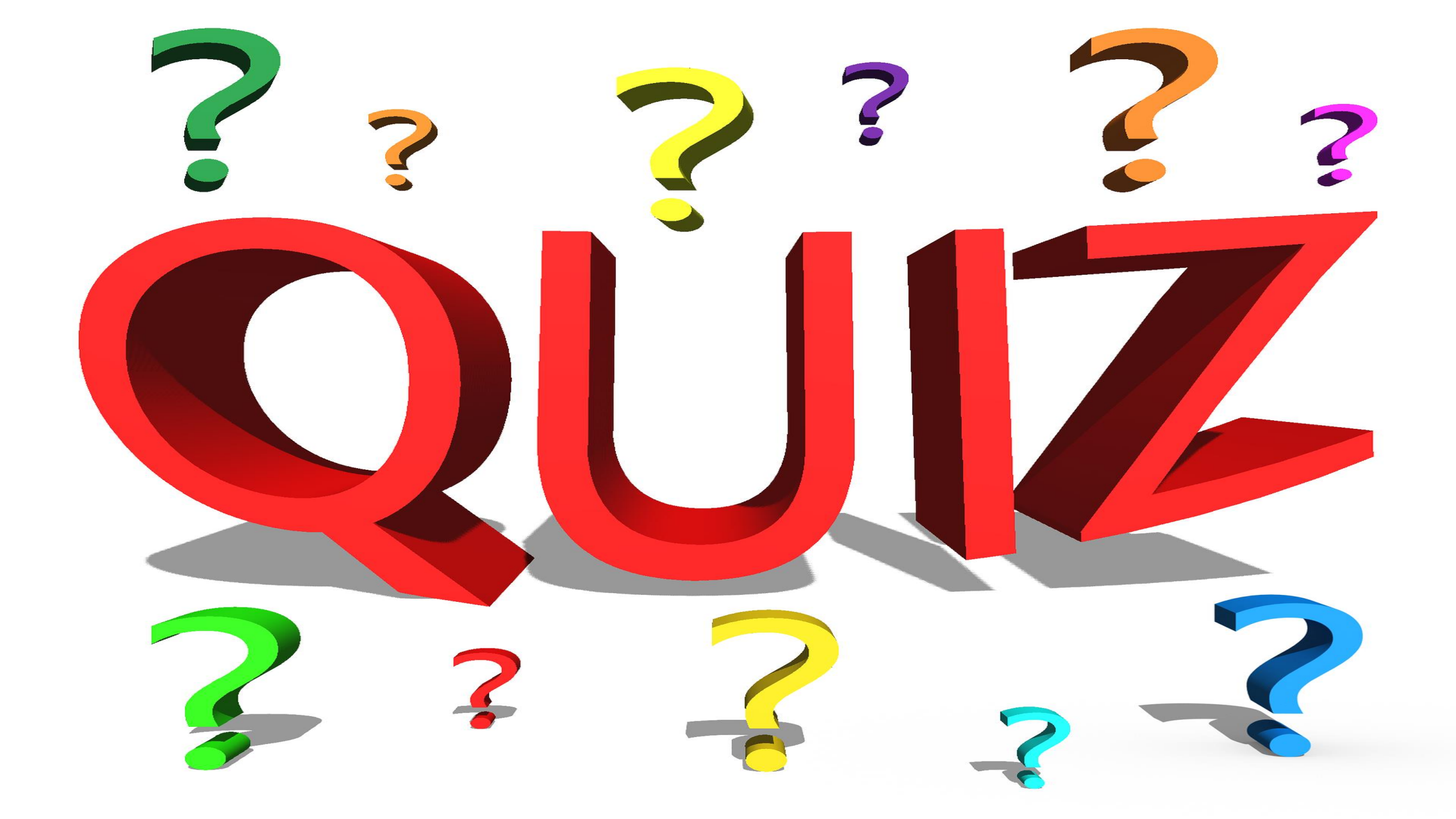
Breakdown:

- You cannot access or disclose FTI unless the access or disclosure is authorized by law.
- Unauthorized access or disclosure could subject you to criminal penalties or civil liability in addition to disciplinary action by your employer.
- FTI must never be accessed for personal use nor discussed with relatives, friends, or associates. (This is a federal crime).

PENALTIES

Unauthorized disclosure of returns or return information by an employee or former employee is a Felony. The penalty can be a fine of up to $5,000, or up to five (5) years in prison, or both, plus the costs of prosecution.

Unauthorized access or inspection of taxpayer records by an employee or former employee is a Misdemeanor. This applies to both paper documents and electronic information. The penalty can be a fine of up to $1,000 and/or up to one (1) year in prison


QUIZ

True or False

T or F -All employees are permitted to have access to FTI(federal tax information)

T or F -An unauthorized disclosure has occurred when FTI is knowingly or due to gross negligence provided to an individual who does not have the statutory right to have access

T or F -Penalties for unauthorized inspection or disclosure of a return or return information is $1000.00 fine and up to 1 year in jail.

T or F -Penalties for unauthorized disclosure is $5000.00 fine and up to 5 year in jail.

T or F - Unauthorized access occurs when a person can not gain logical or physical access to FTI.

Answers

False- All employees are not permitted to have access to FTI(federal tax information)

True- An unauthorized disclosure has occurred when FTI is knowingly or due to gross negligence provided to an individual who does not have the statutory right to have access

True- Penalties for unauthorized inspection or disclosure of a return or return information is $1000.00 fine and up to 1 year in jail.

True- Penalties for unauthorized disclosure is $5000.00 fine and up to 5 year in jail.

False- Unauthorized access occurs when a person gains logical or physical access to FTI without authority possibly through piggybacking and tailgating. .