



October 21, 2022

**Child Support Program Manual Transmittal Letter (CSPMTL) No. 181**

**TO:** All Child Support Program Manual Holders

**FROM:** Matt Damschroder, Director

**SUBJECT:** Five Year Rule Review – Safeguarding of Information for the Internal Revenue Service (IRS) and Safeguarding Visit Procedures

The Office of Child Support (OCS) has **amended** the following rules. These rules have been reviewed in accordance with section 106.03 of the Revised Code, which requires the review of all state agency rules within a five-year period.

Amended Rule	Amended Rule Title	Prior Effective Date of Rule	Effective Date of Amendment
5101:12-1-22	Safeguarding of Information for the Internal Revenue Service	04/01/2018	11/01/2022
	<p>This rule describes procedures an agency is required to follow in order to safeguard information received from the IRS.</p> <p>Changes to the rule include amended the revision date for the IRS Publication 1075 in paragraph (A), updated the annual due date for the JFS 07072 from March to April in paragraph (D), added a requirement that each child support enforcement agency (CSEA) develop a written procedure in paragraphs (E) and (I)(1) that are in accordance with rule 5101:9-9-26 of the Administrative Code, removed paragraphs (I)(3)(b)(i) and (I)(3)(b)(ii) to clarify that the initial certification and recertification are maintained by OCS, revised paragraph (I)(12)(b) for clarity, and updated paragraph reference in paragraph (I)(13).</p> <p>This rule is authorized under ORC sections 3125.08, 3125.25 and 3125.51 and amplifies ORC sections 3125.03, 3125.08, 3125.43 and 3125.50.</p>		
5101:12-1-22.1	Safeguarding Visit Procedures	04/01/2018	11/01/2022
	<p>This rule describes visit procedures an agency is required to follow in order to safeguard information received from the IRS.</p> <p>Changes to the rule include amended the revision date for the IRS Publication 1075 in paragraph (A) and removed requirement in paragraph (C)(3)(d)(iii).</p> <p>This rule is authorized under ORC sections 3125.08, 3125.25 and 3125.51 and amplifies ORC sections 3125.03, 3125.08, 3125.43 and 3125.50.</p>		

Amended Rule	Amended Rule Title	Prior Effective Date of Rule	Effective Date of Amendment
5101:12-1-99	Chapter 5101:12-1 Forms – Ohio Support Enforcement Program	04/01/2018	11/01/2022
	<p>This rule contains a compilation of forms with their effective or revised effective date, referenced within various rules contained within division 5101:12 of the Administrative Code, but first cited within Chapter 5101:12-1 of the Administrative Code.</p> <p>Changes to the rule include amended the revision dates for the JFS 07016, JFS 07072 and JFS 07729 and removed ODM 06613.</p> <p>This rule is authorized by ORC section 3125.25 and amplifies sections 3125.03 and 3125.25 of the Revised Code.</p>		

OCS has **amended** the following forms.

Form Number	Form Title	Prior Effective Date of Form	Revised Effective Date
JFS 07016	IV-D Contract Security Addendum	2/2020	11/2022
	<p>This form is an information security agreement that describes a contractor's safeguarding and confidentiality requirements and how the contractor may use information.</p> <p>Changes to this form include amended language from the IRS Publication 1075, Exhibit 7 Safeguarding Contract Language and moved language for clarity.</p>		
JFS 07072	Safeguarding of Internal Revenue Service (IRS), Ohio Department of Taxation (ODT), Federal Parent Locator Service (FPLS) and Unemployment Compensation (UC) Information	12/2019	11/2022
	<p>The purpose of this form is to have an agency certify that all employees, contractors and sub-contractors understand the requirements for the safeguarding of information from the Internal Revenue Service, Ohio Department of Taxation, Federal Parent Locator Service, and Unemployment Compensation.</p> <p>Changes to this form include amended the revision date for the IRS Publication 1075.</p>		

Form Number	Form Title	Prior Effective Date of Form	Revised Effective Date
JFS 07729	FTI Safeguarding Visit Workbook	4/2018	11/2022
	<p>The purpose of this form is to be used by the office of child support (OCS) within the Ohio department of job and family services (ODJFS) when conducting periodic Federal Tax Information (FTI) safeguarding visits with each agency. The agency is required to complete the JFS 07729 prior to the safeguarding visit.</p> <p>Changes to this form include updated the reporting category numbers and reference numbers, eliminated "Test Objectives" on the disclosure legend tab and on the disclosure matrix for Field Office (FO) and Off Site (OS), reduced the test ID's on the disclosure matrix FO tab from 100 to 77 to eliminate redundant questions or questions that are no longer relevant and reduced the test ID's on the disclosure matrix OS tab from 48 to 35 to eliminate redundant questions or questions that were no longer relevant.</p>		

**INSTRUCTIONS:**

When the CSPMTL is published, the CSPM will be updated as follows:

- An amended rule will be inserted, and the previous version will be moved to the OAC Archive section of the eManuals,
- An amended form will replace the current posted form

The rules and forms in the CSPM can be accessed at: <http://emanuals.odjfs.state.oh.us/emanuals>.

**INSTRUCTIONS for CSEA INTERNAL PROCEDURAL HANDBOOK:**

Paragraph (I)(1) of OAC rule 5101:12-1-01 states that, whenever a program change requires modification of local procedures, the CSEA is required to revise its internal procedural handbook and submit the revision to OCS within thirty days of the revision. The CSEA should carefully review the amended rules contained in this CSPMTL to determine whether they require the CSEA to update its internal procedural handbook.

5101:12-1-22

**Safeguarding of information from the internal revenue service.**

- (A) This rule describes the procedures a child support enforcement agency (CSEA) is required to follow in order to safeguard information received from the internal revenue service (IRS). The procedures for safeguarding federal tax information (FTI) are based upon the tax information security guidelines described in IRS publication 1075 (rev. ~~9/2016~~ 11/2021). IRS Publication 1075 is available at [www.irs.gov](http://www.irs.gov). The safeguarding requirements of this rule apply to any paper, electronic, or imaged record.
- (B) Failure to comply with the safeguarding requirements of this rule shall result in the revocation of access to the support enforcement tracking system (SETS) or any other computer application that contains information from the IRS.
- (C) For purposes of this rule and its supplemental rules, FTI is defined as federal tax return information other than information provided by the taxpayer, including but not limited to:
- (1) Address information obtained from the IRS;
  - (2) Social security numbers obtained from the IRS;
  - (3) Federal tax filing status; or
  - (4) Identification of the payment source as an IRS tax refund offset collection.
- (D) Each CSEA shall complete and submit to the office of child support (OCS) within the Ohio department of job and family services (ODJFS) a JFS 07072, "Safeguarding of Internal Revenue Service, Ohio Department of Taxation, Federal Parent Locator Service, and Unemployment Compensation Information" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code) no later than the last day of ~~March~~ April each year. The JFS 07072 must be signed and dated by the director or administrator of the CSEA.
- (E) In accordance with rule 5101:9-9-26 of the Administrative Code, each CSEA will develop a written procedure requiring all: final candidates, as defined in rule 5101:9-9-26 of the Administrative Code, current employees, prospective contractors or sub-contractors and, current contractors and sub-contractors who are or will be granted access to FTI to submit to a background investigation that is favorably adjudicated and is in accordance with the IRS publication 1075. The written procedure is to be made available to OCS and/or the IRS upon request.

~~(E)~~(F) The CSEA shall notify OCS at least sixty days prior to re-disclosing FTI to a contractor so that OCS may notify the IRS office of safeguards at least forty-five days prior to the re-disclosure.

~~(F)~~(G) The CSEA shall notify OCS at least sixty days prior to re-disclosing FTI to a sub-contractor so that OCS may notify the IRS office of safeguards and obtain written approval at least forty-five days prior to the re-disclosure.

~~(G)~~(H) The CSEA shall prior to re-disclosing FTI to a contractor or sub-contractor:

- (1) Establish privacy roles and responsibilities for contractors and service providers;
- (2) Include privacy requirements in contracts and other acquisition-related documents;
- (3) Share FTI externally only for authorized purposes and in a manner compatible with those purposes;
- (4) Enter into a contract, service level agreement, memorandum of understanding, memorandum of agreement, letter of intent, computer matching agreement, or similar agreement, with third parties that specifically describes the FTI covered and specifically enumerates the purposes for which the FTI may be used;
- (5) Monitor, audit, and train CSEA staff on the authorized uses and sharing of FTI with third parties and on the consequences of unauthorized use or sharing of FTI; and
- (6) Evaluate any proposed new instances of sharing FTI with third parties to assess whether they are authorized and whether additional or new public notice is required.

~~(H)~~(I) For each individual with access to FTI that is an employee of: the CSEA; a contractor of the CSEA; or a sub-contractor to provide goods or services on behalf of a contractor of the CSEA, the CSEA shall ensure that:

(1) A background investigation is completed in accordance with rule 5101:9-9-26 of the Administrative Code;

~~(I)~~(2) FTI safeguarding training is completed upon employment or re-employment and on an annual basis thereafter. The FTI safeguarding training shall include, but is not limited to:

- (a) Disclosure awareness training;

- (b) Security awareness training;
- (c) Role-based training;
- (d) Contingency training; and
- (e) Incident response training.

~~(2)~~(3) Each individual certifies his or her understanding of policies and procedures for safeguarding FTI by completing the FTI safeguarding training and a JFS 07014, "Tax Information Safeguarding Authorization Agreement" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code).

(a) FTI safeguarding training and a JFS 07014 must be completed upon employment or re-employment and on an annual basis thereafter.

(i) An individual who has been granted access to SETS in accordance with paragraph (F) of rule 5101:12-1-15 of the Administrative Code has met this requirement.

(ii) Any other individual who has access to FTI must complete the FTI safeguarding training and a JFS 07014.

(b) ~~The initial certification and recertification:~~ will be maintained by OCS and made available to the IRS upon request. These records are to be retained for a minimum of five years in accordance with requirements under IRS publication 1075.

~~(i) If completed in accordance with paragraph (H)(2)(a)(i) of rule 5101:12-1-22 of the Administrative Code, will be maintained by OCS and made available to the IRS upon request.~~

~~(ii) If completed in accordance with paragraph (H)(2)(a)(ii) of rule 5101:12-1-22 of the Administrative Code, shall be maintained by the CSEA and made available to OCS and/or the IRS upon request.~~

~~(a) These records must be retained for a minimum of five years in accordance with requirements under IRS publication 1075; or~~

~~(b) In accordance with the county records commission in the county in which the CSEA serves when the county records commission requires a retention period more than five years.~~

~~(3)~~(4) A permanent FTI tracking system is utilized. FTI may be tracked using any of the following methods:

- (a) The FTI tracking database provided by OCS;
- (b) The JFS 07019, "Federal Tax Information Item Tracking Log" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code); or
- (c) An alternative FTI tracking database, provided that:
  - (i) The database contains all of the same data elements as the JFS 07019; and
  - (ii) The CSEA submits the database to OCS for approval and OCS approves the database.

~~(4)~~(5) A permanent system of standardized records is established and maintained with regard to requests made for information from the IRS that includes:

- (a) The reason for the request;
- (b) The date the request is made;
- (c) The date FTI is received; and
- (d) The name of the employee(s) having access to the information.

~~(5)~~(6) FTI is stored during non-duty hours in accordance with the secure storage and minimum protection standards described in IRS publication 1075;

~~(6)~~(7) Access to file keys and safe combinations is limited to employees responsible for safeguarding FTI and a maximum of two alternates who are permitted access to the FTI;

~~(7)~~(8) FTI is limited to those individuals who are authorized to inspect and use the information. Limiting access to FTI must meet the IRS publication 1075 standards by:

- (a) Designating restricted areas;
- (b) Creating an authorized access list; and
- (c) Developing physical access authorizations.

- ~~(8)~~(9) Commingling standards described in IRS publication 1075 are followed. FTI may be maintained either separately from a file or within a file. When FTI is maintained within a file, the outside jacket of the file shall have a label stating that the file contains FTI;
- ~~(9)~~(10) Mail received containing FTI is properly labeled as described in paragraph ~~(H)~~(11)(a) of this rule and is not opened before delivery to the CSEA employee, contractor, or sub-contractor responsible for safeguarding the information;
- ~~(10)~~(11) Computer stations are safeguarded in accordance with standards described in IRS publication 1075. Computer stations may be safeguarded by:
- (a) Restricting access to only authorized staff;
  - (b) Utilizing password protections;
  - (c) Utilizing screen savers; and
  - (d) Logging out of the system.
- ~~(H)~~(12) Correspondence containing FTI is properly transmitted according to the following standards:
- (a) When sending the correspondence by ordinary mail, the agency shall send the correspondence in a double-sealed envelope with a label on the inner envelope that alerts the recipient that the mail contains FTI;
  - (b) When sending the correspondence by electronic mail, the agency ~~shall~~ will only send the ~~correspondence as an attachment to the~~ electronic message ~~that is encrypted and password protected. The text of the electronic message shall alert the to a recipient that the attachment contains FTI;~~within the ODJFS email system, and:
    - (i) Alert the recipient in the text of the electronic message that the attachment contains FTI; and
    - (ii) Send the correspondence as an attachment to the electronic message that is encrypted and is password protected; and
    - (iii) Send the password to access the attachment in a separate electronic message.
  - (c) When sending the correspondence by facsimile (i.e., fax), the agency shall:



- (i) Include a cover sheet that alerts the fax recipient that the correspondence contains FTI and indicates the name of the intended fax recipient;
- (ii) Verify that the intended fax recipient is an authorized person; and
- (iii) Verify that the intended fax recipient will be present at the fax machine to receive the correspondence at the time the CSEA sends it.

~~(12)~~(13) FTI is only destroyed in accordance with the destruction methods described in IRS publication 1075 when FTI is no longer needed by the agency and that the destruction is tracked as described in paragraph ~~(H)~~(34) of this rule.

Effective: 11/1/2022  
Five Year Review (FYR) Dates: 8/1/2022 and 11/01/2027

CERTIFIED ELECTRONICALLY

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Certification

10/20/2022

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Date

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Rule Amplifies: 3125.03, 3125.08, 3125.43, 3125.50  
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01/01/1992, 02/11/1993, 09/01/1994, 06/02/2001,  
07/01/2002, 01/01/2006, 06/15/2006, 04/01/2012,  
04/01/2018

5101:12-1-22.1      **Safeguarding visit procedures.**

(A) In accordance with "Internal Revenue Service (IRS) Publication 1075" (rev. ~~9/2016~~11/2021), the office of child support (OCS) is required to conduct a federal tax information (FTI) safeguarding visit (hereafter "visit") with each agency that has access to FTI that is related to the child support program. The purpose of the visit is to ensure that adequate FTI safeguards and security measures are maintained by the agency.

(1) OCS shall establish a schedule for each child support enforcement agency (CSEA) with access to FTI, at the direction of OCS, to either participate in a visit or complete a safeguarding self inspection at least once every three years.

(2) OCS shall complete a visit at least once every eighteen months for internal headquarters and facilities housing FTI.

(B) OCS notification of the visit.

(1) When the agency is a CSEA, OCS will notify the director or administrator and tax offset coordinator of the date and time of the visit.

(2) When the agency is not a CSEA, OCS will notify the appropriate agency point of contact of the date and time of the visit.

(C) Visit procedures.

(1) Fifteen business days prior to the visit, OCS will send a JFS 07729, "FTI Safeguarding Workbook" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code.)

(2) The agency shall complete and return the JFS 07729 to OCS no later than five business days prior to the visit.

(3) OCS may perform any or all of the following activities during the visit:

(a) Select a random sample of cases to review.

(b) Review and discuss the completed JFS 07729.

(c) Review and discuss the permanent FTI tracking log.

(d) Complete a physical walk-through of the building or buildings that have access to SETS and/or FTI. This could include, but is not limited to;

(i) Offsite storage;

- (ii) Satellite offices;
- ~~(iii) Home offices;~~
- ~~(iv)~~(iii) Prosecutors offices; and
- ~~(v)~~(iv) Courts.

(D) Visit follow up procedures for an agency.

- (1) OCS shall send, within fifteen business days from the date of the visit, to the agency an initial JFS 07729 identifying specific vulnerabilities discovered during the visit. OCS will identify potential remedies for each vulnerability.
- (2) When the initial JFS 07729 identifies vulnerabilities, the agency shall send to OCS a written response that describes the actions the agency shall take to remedy the vulnerabilities, including a timeline for completing the actions. The agency shall send the written response to OCS no later than thirty days after the receipt of the initial JFS 07729 from OCS.
- (3) OCS shall respond by issuing the JFS 07729 as interim when the remedy(s) to a vulnerability(s) are pending completion by the CSEA. OCS may also request additional information from the agency.
- (4) OCS shall respond to the agency's written response described in paragraph (D)(2) of this rule, indicating whether the actions proposed to remedy any vulnerabilities meet the IRS safeguarding regulations as described in the IRS publication 1075. OCS shall send the final JFS 07729 once all the vulnerabilities have been closed.

(E) In accordance with IRS publication 1075, OCS may require that the agency complete an FTI self-inspection of each location as described in paragraph (C)(3)(d) of this rule, that has access to FTI. The purpose of the self-inspection is to ensure that adequate FTI safeguards and security measures are maintained by the agency.

(1) Self-inspection procedures.

- (a) OCS will notify the CSEA director, administrator, tax offset coordinator or agency point of contact as to the month in which the agency is required to complete a self-inspection.
- (b) OCS will send a JFS 07729 ten days prior to the beginning of the month in which the self-inspection is scheduled.

- (c) The agency shall complete the JFS 07729 and return the completed JFS 07729 to OCS by the last day of the self-inspection month.
- (2) Self-inspection follow-up procedures.
- (a) Within fifteen days of receipt of the completed JFS 07729, OCS shall notify the agency as to whether additional information is required. Should additional information be required, the agency shall submit the additional information within fifteen days of the request for information to OCS. If no additional information is required, OCS shall notify the agency that the JFS 07729 has been accepted.
  - (b) Should the CSEA fail to return the JFS 07729 or respond to a request for additional information within the required timeframe, OCS reserves the right to conduct an on-site visit in accordance with rule 5101:12-1-22.1 of the Administrative Code.
- (F) An agency shall comply with the following reporting requirements, in accordance with the FTI incident response and incident reporting standards described in IRS publication 1075 for unauthorized access to or inspection of FTI, including but not limited to:
- (1) Training all staff in FTI incident response procedures.
  - (2) Routinely tracking and documenting FTI security incidents.
  - (3) Promptly reporting any unauthorized inspection and disclosure or use of FTI to the appropriate authority, as described in the IRS publication 1075.

Effective: 11/1/2022  
Five Year Review (FYR) Dates: 8/1/2022 and 11/01/2027

CERTIFIED ELECTRONICALLY

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Certification

10/20/2022

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07/01/2002, 01/01/2006, 06/15/2006, 03/01/2012,  
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5101:12-1-99

**Chapter 5101:12-1 forms - Ohio support enforcement program.**

The forms identified in this rule are referenced within various rules contained within division 5101:12 of the Administrative Code. The effective or revised effective dates of the forms are as follows:

- (A) JFS 01709, "Confidentiality of Information Reference Guide" (11/2011);
- (B) JFS 01728, "Daily Time Sheet for Non-Dedicated Principal Staff" (2/2009);
- (C) JFS 01729, "Monthly Time Sheet Summary for Non-Dedicated Principal Staff" (2/2009);
- (D) JFS 01730, "Dedicated Principal Staff Exception Report" (2/2009);
- (E) JFS 01731, "Monthly Time Summary for Governmental Contractor" (2/2009);
- (F) JFS 01772, "IV-D Contract Cover Letter" (rev. 5/2013);
- (G) JFS 02015, "IV-D Contract Time Study" (rev. 2/2009);
- (H) JFS 02151, "IV-D Contract Evaluation" (rev. 5/2013);
- (I) JFS 02750, "Child Support Enforcement Agency Quarterly Financial Certification" (rev. 6/2020)
- (J) JFS 04001, "Request for Case Information" (11/2011);
- (K) JFS 04234, "Annual Full-Time Equivalent Report" (rev. 1/2008);
- (L) JFS 07014, "Tax Information Safeguarding Authorization Agreement" (rev. 4/2008);
- (M) JFS 07015, "Certification of Compliance with Competitive Sealed Bid Requirements" (rev. 2/2009);
- (N) JFS 07016, "IV-D Contract Security Addendum" (rev. ~~2/2020~~11/2022);
- (O) JFS 07018; "IV-D Contract" (rev. 12/2013);
- (P) JFS 07019, "Federal Tax Information Item Tracking Log" (4/2008);
- (Q) JFS 07020, "Governmental Contractor IV-D Contract Budget" (rev. 2/2009);
- (R) JFS 07034, "Governmental Contractor Monthly Expense Report" (rev. 2/2009);
- (S) JFS 07035, "IV-D Contract Invoice" (rev. 2/2009);

- (T) JFS 07037, "IV-D Contract Amendment" (rev. 12/2013);
- (U) JFS 07038, "Acknowledgment of Paternity Affidavit" (5/2014);
- (V) JFS 07072, "Safeguarding of Internal Revenue Service (IRS), Ohio Department Of Taxation (ODT), Federal Parent Locator Service (FPLS), and Unemployment Compensation (UC) Information" (rev. ~~12/2019~~11/2022);
- (W) JFS 07078, "Code of Responsibility" (rev. 3/2020);
- (X) JFS 07713, "Child Welfare Agency Locate-Only Request" (rev. 4/2018);
- (Y) JFS 07729, "FTI Safeguarding Workbook" (~~4/2018~~11/2022);
- (Z) JFS 07766, "Child Support Guideline Manual" (3/2019);
- (AA) JFS 07767, "Ohio Basic Child Support Guideline Schedule" (3/2019);
- (BB) JFS 07768, "Sole/Shared Child Support Computation Worksheet" (3/2019);and
- (CC) JFS 07769, "Split Parenting Child Support Computation Worksheet" (3/2019);~~and.~~
- ~~(DD) ODM 06613, "Accident/Injury Insurance Information" (rev. 12/2016).~~



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