

# **INSPECTION OR DISCLOSURE OF TAX INFORMATION**

As an employee or agent of the State of Connecticut, Department of Revenue Services, you will come in contact with State and/or Federal Tax Information.

## **All tax information received by the DRS is strictly confidential**

As referenced in the DRS Code of Ethics, you are prohibited from requesting, obtaining, photocopying, viewing or disclosing a tax return, record, or file belonging to ANY taxpayer for a non-business purpose. This includes reviewing tax return information belonging to you, family member, friend, co-worker or neighbor.

In addition, even if a business purpose exists, any review of tax information must be directly related to your regularly assigned duties.

Furthermore, for DRS to maintain the highest level of public confidence and integrity, if a business need arises for you to review tax information belonging to a person that is known to you, even if the review is in connection with your regularly assigned duties, you should provide the information to your supervisor to have them assign the work to another employee.

If you access an account belonging to a person that is known to you while performing a business-related function, during the course of your regularly assigned job duties, provide immediate notification of the review to your supervisor.

Unauthorized inspection or disclosure of any Federal or State tax return information may result in dismissal, criminal prosecution and civil suit as prescribed by State and Federal statutes (C.G.S. §12-15 and I.R.C. 6103, 7213 and 7431).

If there is doubt as to what information may be viewed or disclosed, even when a person represents himself as the taxpayer, you should consult your supervisor.

## **ACKNOWLEDGEMENT OF RECEIPT**

*I have read the above information prohibiting inspection and disclosure of tax return information and I understand that this is a condition of employment by the DRS.*

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**NAME (please print)**

**DATE**

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**SIGNATURE**