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Indiana Department of Revenue

Vendor, Contractor, or Subcontractor Confidentiality Agreement

Indiana Code section 6-8.1-7-1(a) and Chapter 45 of the Indiana Administrative Code, Section 15-7, et seq., make all information acquired in administering taxes confidential. The Indiana Administrative Code and applicable statutes (collectively "Code") hold a vendor, contractor or subcontractor and their employees who sell a product or provide a service to the Indiana Department of Revenue, or who access Department data, to the strict confidentiality provisions of the Code. Confidential tax information includes, but is not limited to, information obtained in connection with the administration of a tax or information or parameters that would enable a person to ascertain the audit selection or processing criteria of the Indiana Department of Revenue for a tax administered by the Department.

INSTRUCTIONS: Read this entire form before you sign it. If you do not complete this agreement, you will be denied access to the Indiana Department of Revenue and federal tax information. After you sign and date this form, keep a copy for your records. Send the original to: Disclosure Officer, Indiana Department of Revenue, 100 N. Senate Avenue, Room N-248 Indianapolis, IN 46204-2253.

Company Name and Address (Street or RR#, City, State, Zip Code)	Official or Employee Name
Name of State of Indiana Agency	Employee Identification Number or Driver's License Number
	Sub-Contractor's Name if Product/Service Furnished to Contractor
Describe here or in a separate attachment the product or service being provided to the State of Indiana Agency.	

Confidentiality Provisions. It is illegal to reveal or browse the following, except as authorized:

- All tax return information obtained in connection with the administration of a tax. This includes information from a tax return or audit and any information about the selection of a return for audit, assessment or collection, or parameters or tolerances for processing returns.
- All Indiana Department of Revenue or federal tax returns or tax return information made available, including information marked "Official Use Only". Tax returns or tax return information shall not be divulged or made known in any manner to any person except as may be needed to perform official duties. Access to Department or federal tax information, in paper or electronic form, is only allowed for compliance or collection purposes, or otherwise permitted under 45 IAC 15-7-1. Disclosure of return information to other employees of your department, agency, division or office, must meet statutorily-defined criteria and must be required for them to perform their official duties.
- Confidential information shall not be disclosed by a department employee to confirm information made public by another party or source which is part of any public record. IC 6-8.1-7-1(a).

Penalty. Violating confidentiality laws is a felony, with penalties as described:

Agency Discipline

Absence of criminal prosecution does not prevent your agency from pursuing internal sanctions for unauthorized accessing, browsing, or disclosing state or federal tax returns or tax return information.

Indiana Penalties

IC 6-8.1-7-1(a) prohibits the disclosure of any Indiana tax return or information contained in a return. Browsing is defined as examining a return or return information acquired without authorization and without a need to know the information to perform official duties. Violators of IC 6-8.1-7-1 are guilty of a Class C misdemeanor and subject to any and all fines and penalties so prescribed. State employees will be immediately dismissed from state service upon conviction.

Federal Penalties

If you willfully disclose federal tax returns or tax return information to a third party, you are guilty of a felony with a fine of $5,000 or imprisonment for five years, or both, plus prosecution costs according to the Internal Revenue Code (IRC) §7213, 26 USC 7213.

In addition, inspecting, browsing or looking at a federal tax return or tax return information without authorization is a felony violation of IRC §7213A, 26 USC 7213A, subjecting the violator to a $1,000 fine or imprisonment for one year, or both, plus prosecution costs. Taxpayers affected by violations of §7213A must be notified by the government and may bring a civil action against the federal government and the violator within two years of the violation. Civil damages are the greater of $1,000 or actual damages incurred by the taxpayer, plus the costs associated with bringing the action, 26 USC 7431.

CERTIFICATION

I acknowledge that I have read this Agreement, which is intended to help me understand applicable Indiana and Federal law related to the protection of confidential information. I understand that failure to comply with applicable law, including the laws referenced in this Agreement, may subject a violator to criminal and civil penalties.

Name: _____
(print)

Signature _____

Date: _____

WITNESS

Name: _____
(print)

Signature: _____

Date: _____