



## COMMUNICATION FOR STATE CHILD SUPPORT ENFORCEMENT AGENCIES *Office of Safeguards*

Action Required by March 31, 2010

### **Background:**

State child support enforcement agencies that receive Federal tax information (FTI) must submit their annual Safeguard Activity Report (SAR) by March 31 of each year pursuant to Section 7 of the Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies and Entities*. In the interest of proactively providing the state child support enforcement agencies with the appropriate SAR template and preparation guidance, the Office of Safeguards is issuing this Safeguards Communiqué.

### **Required Revenue Agency Actions:**

- Complete the SAR template, reflecting safeguard activities for the period March 1, 2009 through February 28, 2010.
  - Please leave the template in Word file format. Do not convert it to a PDF file.
  - Please name your completed report file using the name provided on the template, substituting
    - your three digit agency number for the AG# at the beginning of the document title (this is the number we use for identifying your agency on our inventory management system). Child support enforcement agencies may not know their agency number. Generally, it is the two digit number that is the first two digits of federal employer identification numbers (FEIN) for your state followed by an "X". For example, Colorado's two digit FEIN is 84 so their agency number is 84X.
    - your state two-letter abbreviation for the XX at the beginning of the document title
    - example: agency code 84X and CO for Colorado – so the document would be called 84X-CO-CS-SAR-2010, which allows for us to easily identify that this document is the SAR from the Colorado Child Support enforcement agency due in 2010 whose agency number is 84X.
    - If you do not know your AG#, just name your document without it. In the Colorado example, the name of your document would then become CO-CS-SAR-2010

- If the SAR references other documents (such as logs, inspection reports, etc), they should be attached to the message as separate files (the native file format is acceptable fine for these attachments, i.e. PDF, Word, etc).
- Prepare a transmittal letter on the agency's letterhead, signed by the head of the agency or delegate, and dated
  - Generally, agencies provide a scanned copy (PDF) of a letter signed by the head of agency
  - Without this letter, the SAR is incomplete and will not be processed.
- Transmit the entire SAR package (Word version of SAR template, all attachments notated within the SAR template and the transmittal letter) to the Office of Safeguards electronically.
  - Send the entire package to [SafeguardReports@IRS.gov](mailto:SafeguardReports@IRS.gov) – we no longer accept paper SARs
  - The agency will receive an immediate response indicating that we have received their email.
    - If you do not receive this automatic message, it is likely that your attachment file is greater than 5MB and the IRS firewall prevented us from receiving it.
    - If this happens, please either:
      - break your attachments into smaller pieces and multiple messages and retransmit it to the mailbox, noting the message count on the subject line - email 1 of X so we know how many messages to expect, or
      - email the mailbox again without attachments and provide the name and phone number of someone to contact and we will work with you to get the package submitted.
  - The agency will receive a subsequent email specifically acknowledging the receipt of their SAR submission and that we accepted it for processing, after we open all attachments and verify the SAR package is complete. If the agency does not receive a total of two acknowledgements, then the SAR package has not been received and assigned.
  - We cannot process incomplete SAR report packages; however we will acknowledge receipt via email and request the agency resubmit a complete report package within three days.
  - Ensure the documents are properly encrypted and use the standard IRS password to protect the file
    - Please see the embedded attachment that gives instructions for using WinZip to encrypt your SAR package before transmitting it.
    - Please use the standard IRS Safeguards password when encrypting your SAR package. Type exactly as shown below, with attention to proper case and avoid the use of extra spaces or characters when typing the password:

pFTIuPub1075!

Which is shorthand for: **protect FTI using Publication 1075!**

- Your SAR package will be assigned for review and you should receive via US mail an acceptance or rejection letter, along with IRS comments on the final copy of the SAR template, within 45 days of the receipt of our receipt of your report. This package will be sent to the head of office shown on the original transmittal letter.

**Questions or Assistance:**

Email any questions you may have to the [SafeguardReports@IRS.gov](mailto:SafeguardReports@IRS.gov) mailbox. Please ensure that you provide a contact name and phone number.

**Attachments:**



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WIN ZIP Protocol  
031808.doc

*1st Janet R. Miner*

Janet R. Miner  
Director, Office of Safeguards  
Small Business/Self-Employed