

Dept of Revenue

- Tom Durade -
Diane Hardt -

- are lists taxed? Those are intangible they should be taxed. if lists/labels data not
- They should be taxed - depends on what you are selling

~~Request~~

- Lists on labels taxed - not discs - there was a court ruling on this.

No one can have access to claims unless authorized by law
8571.28 confidentially
access restricts

→ An individual can request net paid but not total

● Hiring CTE's - what do they see? everything

DOR position on prison inmates - should they identify? Any reason why they shouldn't reveal.

Data capture & Data access - many records of returns - routed through process - prepared for capture - data entry - scanning - electronic records destroyed once authorized - accessed by employees who need to see info to do their job - employee aware - training on confidentiality & browsing laws.

1997 Act 393 Dept implemented law to prohibit browsing.

Requested copies of privacy agreements

DOR - removal of licenses for delinquent tax records

~~What~~ What State statutes is this?
(we need to know)

* Asked for copy of requests made by other agencies?



State of Wisconsin • DEPARTMENT OF REVENUE

INCOME SALES AND EXCISE TAX DIVISION • 4938 UNIVERSITY AVENUE • MADISON, WISCONSIN 53708-8903
TELEPHONE (608) 266-2890 • FAX (608) 261-4907 • <http://www.sbose@mail.state.wi.us>



December 14, 1998

ADDRESS MAIL TO:
CENTRAL FILES SECTION
P. O. BOX 8903
MADISON, WI 53708-8903

Dear

The following net tax information is disclosed to you in accordance with Section 71.78(2), Wis. Stats. (1995-1996).

Please be aware that Wisconsin Statutes place restrictions on persons who receive net tax information. Section 71.78(1) provides that you may not divulge or circulate net tax information, except that newspapers are not prohibited from publishing lawfully obtained net information, and public speakers are not prohibited from referring to net tax information in a public address. Section 71.83(2)(a)(3) identifies penalties associated with violations of Section 71.78(1).

The net tax reported as paid or payable is listed below for the following taxpayers.

<u>NAME</u>	<u>YEAR</u>	<u>NET TAX</u>

*Net tax responses which identify 'No record of filing', indicate that there is no record as of the date of response. This statement, in and of itself, is not a statement of non-compliance with Wisconsin tax laws. A variety of reasons may result in this response, such as: income limits, related filing liability, residency, or filing deadline extensions. Section 71.78 does not allow the Department to release this information on a net tax request.

December 14, 1998

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We are unable to identify the following corporation based on the information you have provided. We request that you provide more detailed information to help us identify the corporation which is the subject of your request.

NAME

As required by statute, I am writing to the above taxpayers advising them that the information has been disclosed to you and the reason you have given for the request.

Sincerely,



Steven G. Bose, Custodian
Central Files Section

SGB:s1b

State agency requests for Taxpayer records

Agency	Statutory Authority describing duties of requestor	How purpose of examination relates to duties	Specific purposes
DOJ	Chapter 165 is the primary statute which authorizes the Attorney General to provide legal and investigative services to the state and local government. Numerous other sections such as chapters 30,35, 435,46,50,51,63,70,100,133,139,177 and others involve responsibilities of the Attorney General and Department of Justice.	Examinations assist the Department of Justice in the proper preparation for prosecution or defense of civil and/or criminal actions involving the State of Wisconsin law enforcement and matters of statewide concern.	<ul style="list-style-type: none"> - Employment background investigations - Investigative purposes - Criminal background investigation - Criminal investigation - Debt Collection
DWD	Chapter 108 Wisconsin Statutes	Assist in the auditing/investigation of employers and the collection of Wisconsin Unemployment Insurance taxes and overpayments. The persons requesting examinations are field Auditor, tax specialists or collection specialists	<ul style="list-style-type: none"> -To discover undisclosed wages paid by an employer that should be subject to Wisconsin's Unemployment Insurance tax - Assist in employe vs independent contractor investigations - Subject's address and present employers to attempt recovery of benefit overpayments or collection of delinquent taxes
DNR	State Statutes 15.34; 15.341 and 23.10(1)	Identify defendants, witnesses and gather evidence in actions brought in the name of the State of Wisconsin against person(s), company(ies) violating state laws under DNR enforcement authority	Identify defendants in fraud, hazardous waste dumping, environmental violations, illegal commercialization of natural resources, timber theft and any other violations of natural resources laws.
Regulation & Licensing	Wis. Stats. Secs. 440.03, 440.35, 440.04	The Department of Regulation and Licensing investigates and prosecutes allegations of unprofessional conduct against licensees of the Department and its attached boards. The financial relationships and assets of licensees may be an issue in a pending disciplinary proceeding or investigation. The financial relationships and assets of the licensees may be determined in part from their respective tax returns.	Determine financial relationships, dealings and assets of licensees of the Department oad boards who are subject of, or who are involved in , an investigation or a formal disciplinary proceeding

Anti-Browsing Law

Certification of Understanding

Division of Income, Sales & Excise Taxes

Wisconsin Department of Revenue

I have been advised about federal and Wisconsin "anti-browsing laws" as provided in Public Law 105-35 and 1997 Wisconsin Act 323.

I understand that I may not access or inspect tax returns or return information or credit claims or claim information unless I do so in the performance of my job duties.

I understand that the unauthorized access or inspection of tax returns or return information or credit claims or claim information may result in severe consequences, including but not limited to dismissal from employment, fines, imprisonment and the cost of prosecution.

I understand that if I have any questions or concerns as to whether any access or inspection is authorized, it is my responsibility to ask my supervisor for guidance.

Signature of Employee

Print Employee Name

Bureau, Section, Unit

Date Signed

EMPLOYEE'S GUIDE TO SAFEGUARDING TAXPAYER INFORMATION

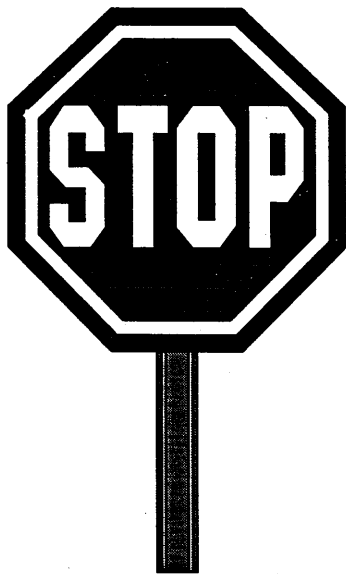
AWARENESS BRIEFINGS TO FOCUS ATTENTION ON PREVENTING THE WILLFUL
UNAUTHORIZED ACCESS AND INSPECTION OF TAXPAYER RECORDS .

WISCONSIN DEPARTMENT OF REVENUE
P.O. Box 8906
MADISON WI 53708

Updated
JANUARY 1999

➤ **THINKING ABOUT BROWSING THE TAX RECORDS FOR AN ADDRESS OF OR FOR INFORMATION FOR A FRIEND?**

➤ **CURIOUS ABOUT A NEIGHBOR OR SOMEONE YOU JUST MET? AND TEMPTED TO CHECK OUT TAX RECORDS FOR INFORMATION?**



DON'T DO IT!

IT'S A CRIME AND THERE ARE HARSH PENALTIES FOR VIOLATIONS.

YOU COULD LOSE YOUR JOB...

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ATTACHMENTS:

- #1 1997 Wisconsin Act 323: Anti-Browsing Legislation
- #2 Policy Directive 360-1.6: Work Rules
- #3 Administrative Directive 420-1.12: Examination of Tax Returns
- #4 Public Law 105-35 "Taxpayer Browsing Protection Act"
- #5 DOR "Confidentiality" Statutes
- #6 Employee Signature / Certification of Understanding

I. INTRODUCTION

According to our Mission Statement the purpose of the Wisconsin Department of Revenue is to collect the proper amount of tax revenue; serve the public by continually improving the quality of our products and services; *and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency and fairness.*

To do our jobs we rely on taxpayers to voluntarily file tax returns, which contain very sensitive information. In addition, we have access to confidential information pursuant to exchange agreements with the IRS and other agencies.

Certain safeguards have been in place to assure that personal and financial information is kept confidential. And recently, new federal and state "anti-browsing" provisions have been enacted which further clarify proper handling of taxpayer information. Unauthorized disclosure *or inspection* of taxpayer information is a crime. Violation of the "anti-browsing" laws may result in fines or imprisonment. Plus you could be dismissed from your job. So it is important that we not get careless and compromise the integrity of our tax system.

The goals of this training material are to:

- ◆ Review and focus attention on the confidentiality rules.
- ◆ Clarify provisions under the new federal and state "anti-browsing" laws.
- ◆ Answer questions concerning how the new provisions may affect our jobs as state employees.
- ◆ Meet federal requirements under the exchange of information agreements.

In addition, the new work rule concerning inspection of taxpayer information will be introduced and discussed.

Each employe will also be asked to sign a "Certification of Understanding" with the original copy to be filed in their Personnel file.



PLEASE NOTE THAT IF AT ANY TIME YOU HAVE QUESTIONS AS TO HOW TO HANDLE A SITUATION CONTACT YOUR SUPERVISOR FOR GUIDANCE.

II. FEDERAL PROVISIONS: SAFEGUARDING FEDERAL TAX INFORMATION

BACKGROUND INFO

Under our exchange of information agreement with the Internal Revenue Service (IRS), the department receives various types of federal tax return information. Federal law requires that the department protect the confidentiality of this information. The IRS also requires that we provide training to remind employes of the penalties prescribed by federal law for unauthorized inspection or disclosure of federal tax return information.

PENALTIES

The Federal Taxpayer Browsing Protection Act (PL 105-35) signed into law in August 1997 now makes all cases of **willful unauthorized access and inspection** of taxpayer records a crime punishable upon conviction by a fine of up to \$1,000 or imprisonment of not more than 1 year, or both, together with the cost of prosecution.

Prior to this the Internal Revenue Code specifically prohibited **disclosure** of tax returns and return information, except to the extent authorized by law. Unauthorized disclosure could result in fines up to \$5,000, imprisonment of not more than 5 years, and civil damages. However, there was no explicit criminal penalty in the Internal Revenue Code for unauthorized inspection (i.e., browsing, examination or review) of tax returns or return information.

Congress determined it was important to have a criminal penalty in the Internal Revenue Code to punish unauthorized inspection, similar to penalties for unauthorized disclosure. Congress also determined it was appropriate to provide for civil damages for unauthorized inspection that parallel civil damages for unauthorized disclosure. Thereby, PL 105-35 was enacted to close the perceived "loophole." See Attachment #4 for a copy of the law.



PLEASE NOTE THAT THE FEDERAL LAW APPLIES TO ALL DEPARTMENT OF REVENUE EMPLOYEES. ANY VIOLATION MUST BE REPORTED TO THE IRS. IN ADDITION, THE TAXPAYER IS NOTIFIED IF AN EMPLOYEE IS CRIMINALLY CHARGED AND THE TAXPAYER MAY FILE FOR CIVIL DAMAGES.

III. STATE PROVISIONS: SAFEGUARDING STATE TAX INFORMATION

A. 1997 WISCONSIN ACT 323: ANTI-BROWSING LEGISLATION

THE LAW

Wisconsin has now enacted its own anti-browsing law. The law, effective July 16, 1998, prohibits Department of Revenue employees (and others) from inspecting tax returns and claims filed under Chapter 71 *UNLESS* necessary in performing their job duties. The new provisions primarily cover unauthorized inspection of individual and corporation/franchise tax returns and homestead credit claims.

PENALTIES

There are stiff penalties for violation of the anti-browsing law:

- ◆ You may be fined not less than \$100 or more than \$500 or imprisoned for not less than one month or more than 6 months or both.
- ◆ Violation is grounds for dismissal.

The law also requires the Secretary of Revenue to notify the taxpayer if an employe is charged with unauthorized inspection of the taxpayer's return information. And the taxpayer can bring an action for damages in regard to the inspection. See Attachment #1 for a copy of the Law.



PLEASE NOTE THAT SIMILAR PENALTIES ARE PROVIDED FOR UNAUTHORIZED *DIVULGING* OF INFORMATION UNDER SEC. 71.83(2)(a)3, Wis. STATS. (1997-98).

B. POLICY DIRECTIVE 360-1.6 SUBJECT: WORK RULES

NEW RULE

Departmental work rules were recently updated to add a rule prohibiting employes from "inspecting tax return or claim information unless such inspection is done in performing one's work duties."

The work rules are designed to help guide the personal conduct of employes. The new work rule has been added to further emphasize the department's anti-browsing provisions.

A copy of Policy Directive 360-1.6 is attached for your reference (Attachment #2, Rule #2).

C. ADMINISTRATIVE DIRECTIVE (AD) 420-1.12 SUBJECT: EXAMINATION OF TAX RETURNS

AUTHORIZED ACCESS

Additional information concerning confidentiality and the handling of tax return information can be found in Administrative Directive (AD) 420-1.12 which was updated July 28, 1998, to include reference to Wisconsin's new anti-browsing law. Portions of AD 420-1.12 are included for your reference (Attachment #3). Please note that statutory reference to the income tax and general confidentiality provisions can be found under Sec. 71.78, Wis. Stats. (1997-98). For a complete listing of DOR Confidentiality Statutes, see Attachment #5.

D. EMPLOYEE SIGNATURE / CERTIFICATION OF UNDERSTANDING

SIGN OFF

See Attachment #6.

E. PLANS FOR TRACKING / INTEGRATED TAX

SURVEILLANCE

We must have adequate security systems in place to protect all taxpayer information. The IRS prefers a tracking approach that captures a record of every transaction.

Currently, the department has the ability to track individual transactions by accessing electronic taxpayer records by taxpayer, logonid and terminal locations. This ability has been useful in justifying disciplinary actions relating to unauthorized access and browsing activity. We are looking at how we can make this a more effective tracking tool.

In addition, the Integrated Tax initiative is looking at case management and workflow monitoring systems. While these systems will be designed primarily to enhance the ability of

employees to perform their jobs, they will also include a tracking system capable of detecting unauthorized access and browsing activity.

REMEMBER: *The security guidelines and safeguards apply to all tax information no matter the media on which it is recorded.*

IV. EXAMPLES TO ILLUSTRATE COMMON WORK SITUATIONS

NOTE: THE INFORMATION THAT FOLLOWS IS INTENDED TO PROVIDE GENERAL GUIDELINES AS TO HOW TO HANDLE VARIOUS SITUATIONS INVOLVING THE CONFIDENTIALITY OF TAXPAYER INFORMATION. SPECIFIC FACTS OF ANY GIVEN SITUATION WILL ULTIMATELY DETERMINE THE PROPER ACTION FOR AN EMPLOYEE. SHOULD YOU HAVE ANY QUESTIONS OR CONCERNS ABOUT A PARTICULAR SITUATION, PLEASE SEE YOUR SUPERVISOR FOR ADDITIONAL GUIDANCE.

For the most part it will be business as usual. However, it is important that you use good judgment in accessing taxpayer information.

REMEMBER --

DON'T LOOK AT IT UNLESS YOU'RE SUPPOSED TO LOOK AT IT!



SAMPLE QUESTIONS AND ANSWERS

QUESTION 1	<i>May I look up the processing status of my own return or claim?</i>
ANSWER 1	Yes, as long as you are authorized to use IHIST or the appropriate computer system.
QUESTION 2	<i>At the request of a family member or friend, may I look up the processing status of his or her return or claim?</i>
ANSWER 2	Generally, no. If you receive a request from a family member or friend for information concerning a return or claim filed, you should direct the person to the Refund Research Unit or other proper source of return or claim information whenever possible. This will avoid any suggestion that you violated the "anti-browsing law." However, if you are in a branch office and you are the only person available to provide assistance go ahead and provide the information as part of your (routine) job duties.
QUESTION 3	<i>What should I do if I become aware that a family member, friend, or acquaintance is a nonfiler or underreporter?</i>
ANSWER 3	Refer the problem to your supervisor or other person who is authorized to address the problem. This will avoid any suggestion that you may be improperly reviewing return or claim information of another.
QUESTION 4	<i>May I inspect return or claim information of someone I know?</i>
ANSWER 4	Discuss the situation with your supervisor if you have any doubt. Avoid any suggestion that you are improperly inspecting return or claim information of another person or a business with whom you have any personal or business relationship. For example: If you notice potential audit issues concerning a contractor or some other business you have dealt with on a personal basis, refer them to your supervisor for assignment.
QUESTION 5	<i>What should I do if the file of someone I know or a family member is inadvertently assigned to me?</i>
ANSWER 5	Report it to your supervisor and have the file reassigned.
QUESTION 6	<i>I helped a friend fill out his Wisconsin income tax return a couple months ago. He calls me to check on the status of his refund. Can I handle this or should I refer him to the Refund Research Unit?</i>

ANSWER 6	Refer the person to the Refund Research Unit or other proper source of return or claim information. Avoid any suggestion that you violated the "anti-browsing" provisions.
QUESTION 7	<i>I need to mail a letter to a friend or family member. May I access the microfiche to get the address?</i>
ANSWER 7	No. You may not use return information for personal purposes.
QUESTION 8	<i>A former employe calls and asks for a social security number for his/her grandchild. May I access the microfiche to get the social security number?</i>
ANSWER 8	No. This does not constitute an authorized access. You may only inspect tax information when necessary to perform your job duties.
QUESTION 9	<i>My class reunion is coming up and one of the officers asks for help in locating a few old classmates. Can I check our tax records for current addresses?</i>
ANSWER 9	No. You may not use return information for personal purposes.
QUESTION 10	<i>A friend of a friend calls to complain about a local small business and wants to know whether it is registered for sales tax...and/or files appropriate tax returns. What information can I disclose?</i>
ANSWER 10	You may disclose any information contained on the Seller's Permit. Refer to AD 420-1.12, p. 14. You may disclose whether a person is registered or has a permit issued by the department. You may disclose the real business name and address, the business or trade name and address, the permit number and the date the permit expires. You <i>may not</i> disclose whether they have filed sales tax returns, or the amount of income, gross receipts, or sales tax due.
QUESTION 11	<i>I am soliciting bids/estimates for some painting and repair work on my home. Is it OK to check to make sure the small business I am interested in hiring files returns, etc.?</i>
ANSWER 11	No. You may not use return information for personal purposes.
QUESTION 12	<i>I stop at a local watering hole for refreshments with several office mates and we wind up discussing a few unusual files we are working on. Is it okay to mention a specific corporation name or an individual taxpayer's name or the accountant/attorney involved while in a setting outside the office? How about during a staff meeting attended by folks outside our Division?</i>
ANSWER 12	No. You should not mention a specific taxpayer's name in a discussion that may be overheard by others.

QUESTION 13	<i>I am at a family gathering and someone asks about the work I do – is it okay to “drop” the name of a business entity or local businessperson I might be auditing?</i>
ANSWER 13	No. You should not mention the names of specific taxpayers.
QUESTION 14	<i>Friends introduce me to a potential date – is it okay to check the tax rolls for their filing history (background check)?</i>
ANSWER 14	No. You may not use return information for personal purposes.
QUESTION 15	<i>My neighbor has been driving around with Florida license plates for several months. I am curious as to what their filing status is here for income tax purposes. Is it okay to check the tax rolls or pull their file?</i>
ANSWER 15	No. Refer your concerns to your supervisor.
QUESTION 16	<i>While on phone duty for taxpayer assistance I receive a call from a parent calling on behalf of her son. Is it okay to check the processing status of the son’s return and disclose it to the parent over the telephone?</i>
ANSWER 16	Yes. But, be sure to ask enough questions to assure that you are dealing with the parent.
QUESTION 17	<i>I am working on a file involving ex-spouses. I receive a phone call from an attorney who claims to be representing one spouse. I do not have a completed POA but from our conversation I can tell she has my letter in front of her. Is it okay to discuss the case over the phone with the attorney?</i>
ANSWER 17	You should discuss the case in general terms only. No specific information from a taxpayer’s return may be disclosed unless a POA is obtained. And even if you have a completed POA or authorization, what you can disclose about a file involving ex-spouses depends on the particular circumstances of the case. If the department assesses a spouse based on the ex-spouse’s tax return, all issues related to the assessment may be discussed. If the department has no common issues with both individuals, you may only discuss issues specific to that taxpayer.
QUESTION 18	<i>Taxpayers and practitioners often call to check on estimated tax payments. Is it okay to disclose information over the phone concerning the date and/or amount of estimated tax payments?</i>
ANSWER 18	Yes, provided you ask enough questions to determine that you are dealing with either the taxpayer or their tax preparer.
QUESTION 19	<i>My job is to open, route, validate, file, or retrieve tax returns. Is it okay to glance at details of a tax return while performing these functions?</i>

ANSWER 19	You should only review as much of such returns as is necessary to perform your duties. Reviewing additional portions of such returns would constitute "browsing."
QUESTION 20	<i>What is the definition of "Browsing?"</i>
ANSWER 20	Under Sec. 71.78 (1m), as created by 1997 Wisconsin Act 323, inspecting return or claim information other than in the course of performing the duties of your position would constitute "browsing."
QUESTION 21	<i>The anti-browsing statute provides that no person may inspect "a return or claim" unless such inspection is done in the performance of their work duties. Does this provision also apply to schedules, exhibits, writings, audit reports, and other documents or reports pertaining to such tax returns?</i>
ANSWER 21	Yes. Inspection of tax returns or claims as well as all items of information derived from them is prohibited unless done in the performance of your work duties.
QUESTION 22	<i>May I inspect return or claim information for any reason other than reasons related to the performance of my job duties?</i>
ANSWER 22	No. You may only inspect return or claim information when necessary to perform the duties of your position. You may not use return or claim information in your own business pursuits, in marital or relationship disputes or for personal purposes. Avoid any suggestion that you are improperly inspecting return or claim information of another.
QUESTION 23	<i>Does the Department have a record of my computer accesses or accesses to any particular taxpayer?</i>
ANSWER 23	Yes, the Department maintains records of your accesses and accesses to particular taxpayers in our computer systems.

REMEMBER --

**If you have any questions as to how to handle a specific situation,
please check with your supervisor for guidance!**

This training material will be updated as necessary. Please contact the author if you have any suggested revisions or additions.

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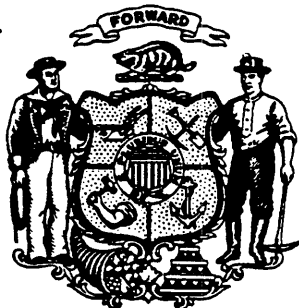
ADDITIONAL QUESTIONS RELATING TO FIELD AUDIT ACTIVITY

QUESTION 1	Can I include federal RAR information in audit workpapers that is – A. Obtained from office audit who received it directly from the IRS? B. Obtained from office audit who received it directly from the taxpayer in a voluntary filing? C. Obtained directly from the taxpayer during the course of the audit?
ANSWER 1	A. No, this material should be kept separate. See FASB 76-12.4 B. Yes, this material is okay to include. Be sure to mark that it was obtained directly from the taxpayer. C. Yes, this material is okay to include. Again, it should be noted that it was obtained directly from the taxpayer. NOTE: FEDERAL ABSTRACTS RECEIVED FROM THE IRS MUST ALWAYS BE LEFT AT THE AUDITOR'S HEADQUARTERS, UNDER LOCKED SECURITY.
QUESTION 2	Can I check luggage at airports that includes taxpayer returns, current audit workpapers or prior audit workpapers?
ANSWER 2	Preferably, when using public transportation and transporting tax documents, the documents are to be kept in the auditor's immediate possession. However, use your judgment. If you are traveling on a small plane with carry-on limitations you will need to honor those requirements.
QUESTION 3	Can I leave taxpayer returns, current audit workpapers or prior audit workpapers locked in the trunk of my car?
ANSWER 3	When transporting tax documents by automobile they should be kept locked in the trunk. Generally, tax documents should not be left in an automobile unless it is locked and parked in a private, locked garage.
QUESTION 4	Can I leave taxpayer returns, current audit workpapers or prior audit workpapers at a taxpayer's office overnight when I plan to return the next day so I do not have to drag everything with me?
ANSWER 4	The tax documents may be left at the taxpayer's office under such security as is deemed appropriate – preferably in a locked briefcase in a locked room.
QUESTION 5	What about tax documents I bring home with me between visits to a taxpayer's office?
ANSWER 5	Documents temporarily stored at home should be kept in a locked briefcase in a safe, out-of-view place.
QUESTION 6	What about tax documents I bring back to my hotel room between visits to a taxpayer's office on a travel audit?
ANSWER 6	Tax documents may be left in your locked briefcase during absences from your room, preferably in an inconspicuous place.

PLEASE NOTE:

GUIDELINES FOR HANDLING TAX DOCUMENTS WHILE PERFORMING FIELD AUDIT ACTIVITIES CAN BE FOUND IN FIELD AUDIT SECTION BULLETIN (FASB) 82-1.1. IF YOU HAVE ANY QUESTIONS CONCERNING A SPECIFIC SITUATION, PLEASE CHECK WITH YOUR SUPERVISOR.

State of Wisconsin



1997 Assembly Bill 881

Date of enactment: July 1, 1998
Date of publication*: July 15, 1998

1997 WISCONSIN ACT 323

AN ACT to create 71.78 (1m), (2) and (3) and 71.83 (2) (a) 3m. of the statutes; relating to: prohibiting browsing of taxpayer information and providing a penalty.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.78 (1m), (2) and (3) of the statutes are created to read:

71.78 (1m) BROWSING PROHIBITED. No person, except the person who filed the return or claim, may inspect a return or claim that is filed under this chapter unless that person does so in performing the duties of his or her position. Violation of this subsection by a state employe is grounds for dismissal.

(2) If any person is charged with a violation of sub.

(1m), the secretary of revenue shall notify each taxpayer whose return or claim was improperly inspected by that person.

(3) Any person who is notified under sub. (2) may bring an action for damages in regard to the inspection.

SECTION 2. 71.83 (2) (a) 3m. of the statutes is created to read:

71.83 (2) (a) 3m. 'Browsing in records.' Any person who violates s. 71.78 (1m) shall upon conviction be fined not less than \$100 nor more than \$500 or imprisoned for not less than one month nor more than 6 months or both.

* Section 991.11, WISCONSIN STATUTES 1995-96: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

Wisconsin Department of Revenue

POLICY DIRECTIVE

360-1.6

October 1998

SUBJECT: WORK RULES

Every organization must have rules to achieve its objectives. In State service, there are various kinds of rules, which are promulgated at different levels of State government. The Legislature, for example, enacts laws that relate to all employees or some specific group of employees. At another level are administrative codes relating to statutes, which are administered by all agencies. Finally, there are those rules pertinent to the internal management of a State agency, which are originated by that agency.

Some agency rules are job-related; others are devised to administer policy. A final category is rules of personal conduct, which are called work rules.

Work rules are defined as rules established by the Department within its discretion, which regulate the personal conduct of employees. These rules, and the applications and interpretations thereof, apply during the hours of their employment, but they may be enforced outside of the hours of employment if the action of the employee would prejudice the interests of the Department. The rules are established not to restrict the rights of employees, but rather to define those rights and to assure attainment of the Department's objectives through orderly processes.

The Department work rules are listed below. Violation of any of them will be considered sufficient grounds for disciplinary action ranging from reprimand to immediate discharge, depending upon the seriousness of the offense and/or the number of infractions.

Wisconsin Department of Revenue Work Rules:

All employees of the Department are prohibited from committing any of the following acts:

1. Failure to file all required Wisconsin tax returns in a timely manner.
2. Inspecting tax return or claim information unless such inspection is done in performing one's work duties.
3. Participating in gambling activity, except for State-run lottery, while on state property; Division of Lottery personnel are further prohibited from playing the State-run Lottery and multi-state Lottery games of which Wisconsin is a participant.
4. Failure or refusal to follow written or verbal instructions of supervisory authority; being insubordinate or negligent.
5. Stealing, destroying, or unauthorized use of State-owned or leased property, equipment, or supplies.
6. Harassing, threatening, attempting or inflicting bodily harm to co-workers, representatives of other agencies or the general public.
7. Reporting to work or working while under the influence of intoxicating beverages or non-medically authorized controlled substances.
8. Possession or use of alcoholic beverages or non-medically authorized controlled substances while on state time or property.

9. Using loud and profane or abusive language.
10. Falsifying or failing to provide all records or information required by the department.
11. Violating health, safety, and sanitation procedures, directives and requirements prescribed by federal, state, or local governments.
12. Failing to give proper notice, without good cause, when unable to report for or continue work as scheduled.
13. Being absent without approval.
14. Abusing sick leave.
15. Defacing of, unauthorized posting on, or unauthorized removal of materials from bulletin boards.
16. Unauthorized soliciting for any purpose.
17. Failure to submit, upon request, to inspection of packages or containers taken from a work area which are believed to contain state property.
18. Unauthorized possession of weapons.
19. Discourtesy in dealing with department employes, other agencies, or the general public.
20. Non-compliance with Policy Directive 365-1, "Code of Ethics" and its "Supplement" which deals with approval of outside employment and the acceptance of fees or honoraria.
21. Failure to observe non-smoking regulations in state-owned or controlled facilities.
22. Disclosure of confidential information and records to unauthorized personnel.
23. Unauthorized possession, lending, borrowing, careless or improper use of state property, including motor vehicles and personal computers, and duplication or failure to report, within 24 hours, the loss of building access cards or government credit cards.



State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933
PHONE (608) 266-1911 • FAX (608) 261-6240 • <http://www.dor.state.wi.us>

Attachment #3



DATE: July 28, 1998
TO: Central Distribution: IS&E Newsletter
Central Files
FROM: T. Reid
SUBJECT: Administrative Directive (AD) 420-1.12

Attached is your copy of AD 420-1.12, Examination of Tax Returns, which replaces AD 420-1.11.

The following indicates the substantive changes made to AD 420-1.11 to arrive at 420-1.12.

1. Statutory references are added for:
 - a) Section 77.9941(4), relating to premier resort area tax.
 - b) Section 77.9951(2), relating to rental vehicle fee.
 - c) Section 77.9964(2), relating to dry cleaning fees.
2. The definition of "tax returns" is revised to include premier resort area tax, dry cleaning fees, and rental vehicle fee returns. (page 2)
3. A "caution" is added to part II.A regarding Wisconsin's new anti-browsing law. (page 2)
4. A reference to the State of Illinois is added in part II.A.11. (page 3)
5. The name of the Department of Development is changed to Department of Commerce in paragraph 13 of part II.A. (page 4)
6. An additional entity authorized by law to examine certain Wisconsin tax returns is listed in paragraph 17 of part II.A. (page 4)
7. A note regarding the Federation of Tax Administrators' Uniform Exchange of Information Agreement is added to part III.N. (page 9)
8. A reference to business tax registration certificates is added to part III.L. (page 14)
9. Part III.Q is added relating to County child support agencies. (page 15)

TAR:elc
AD420-1memo

Attachment



ADMINISTRATIVE DIRECTIVE

420-1.12

DLH(TAR)

July, 1998

SUBJECT: Examination of Tax Returns
(This AD replaces AD 420-1.11 dated October 25, 1997.)

66.75(1m)(f)2; 71.78;
71.83(2)(a)3; 72.06; 77.265;
77.61(5); 77.76(3) and (3m);
77.79; 77.96(4); 77.982(2);
77.991(2); 77.9941(4);
77.9951(2); 77.9964(2); 78.80(3)
and (4); 139.11(4); 139.38(6);
139.82(6); 139.91

INDEX

Table with 2 columns: Index Item and Page. Items include Background, Policy (Persons Authorized to Examine Tax Returns, Tax Information Received from the Internal Revenue Service, Custodian of Files), Procedures (Department of Revenue Employees, Wisconsin Attorney General and Department of Justice Employees, District Attorneys, Wisconsin Governmental Agencies Which Have Written Agreements, Committee on Organization, Internal Revenue Service, Federal Bureau of Alcohol, Tobacco and Firearms (BATF) and Other States Which Have Written Agreements, Taxpayers Examining Their Own Returns, Taxpayer's Authorized Representative, Persons Designated by a Court Order, Department of Revenue Employees Responding to Subpoenas, Disclosing Net Income, Franchise or Gift Tax Paid or Payable of Another Person, Disclosing Whether a Person Has a Permit, License or Certificate for Business Tax Registration, Disclosing Amounts Owed by a Delinquent Taxpayer, Disclosing Information Related to Extensions, Disclosing Taxes Withheld or Collected by Municipalities and School Districts, Examination of Wisconsin Real Estate Transfer Fee Returns, County Child Support Agencies).

I. Background

The Wisconsin Statutes provide that income, partnership, corporation franchise or income, withholding, fiduciary, gift, inheritance, estate, local exposition district, temporary recycling surcharge, sales and use, stadium, premier resort area, motor vehicle fuel, alternate fuel, general aviation fuel, fermented malt beverage, distilled spirits and wine, tobacco products, cigarette tax returns and dry cleaning, real estate transfer, and rental vehicle fee returns are confidential. No person may examine or receive information from a tax return or tax credit claim unless specifically authorized to do so by statute.

This Administrative Directive explains the statutes, administrative rule, and department procedures for examining tax returns.

Definition of "Tax Returns": For purposes of this Directive, "tax returns," unless noted otherwise, are considered to include individual income, partnership, limited liability company, withholding, corporate franchise or income, temporary recycling surcharge, sales and use tax, stadium tax, county sales tax and premier resort area tax monthly reports (including the copy retained by the department and the copy sent to the county or area), local exposition district, premier resort area, dry cleaning fees, rental vehicle fee, gift, estate and inheritance, fiduciary, motor vehicle fuel, alternate fuel, general aviation fuel, fermented malt beverage and distilled spirits and wine, tobacco products, and cigarette returns, farmland preservation credit claims, and homestead credit claims. "Tax returns" also include any schedules, exhibits, writings, audit reports, and other documents or reports pertaining to such tax returns. This includes, but is not limited to, Application for Permit/Certificate (Form A-101), marital property agreements, license registration or Form S-103 - Application for Certificate of Exempt Status, Form 4H - Declaration of Inactivity, Form 8 - Report of Transfers of Capital Stock, Form 9b - Wisconsin Information Return, Form A-205 - Nonresident Contractors Surety Bond, and Form W-2 - Wage and Tax Statement.

II. Policy

A. Persons Authorized to Examine Tax Returns

Caution: 1997 Wisconsin Act 323, which became effective July 16, 1998, provides that no person, except the person who filed the return or claim, may inspect a return or claim filed under Chapter 71 of the Wisconsin Statutes unless that person does so in performing the duties of his or her position. Violation of this provision by an employe of the State of Wisconsin is grounds for dismissal. (Secs. 71.78(1m) and 71.83(2)(a)3m, as created by 1997 Wisconsin Act 323.)

Only those persons listed below (1-17) are authorized to examine and receive information from tax returns:

1. Secretary of Revenue, or any officer, agent, or employe of the Department of Revenue (See III, A).
2. Wisconsin Attorney General and Department of Justice employes (See III, B).
3. District attorneys (See III, C).

4. Employees of the State of Wisconsin, to the extent the Department of Revenue deems the examination necessary for the employees to perform their duties under contracts or agreements between the Department of Revenue and any other department, division, bureau, board, or commission of Wisconsin relating to the administration of tax laws or child support enforcement under sec. 46.25, Wis. Stats. (1995-96) (See III, D).
5. Members of Wisconsin Legislative Joint Committee on Legislative Organization, Senate Committee on Organization or Assembly Committee on Organization or their authorized agents (Joint Committee on Legislative Organization is not authorized to examine sales and use tax returns) (See III, E).
6. Public officers of the federal government or other state governments (other than Wisconsin) or the authorized agents of such officers, where necessary in the administration of the tax laws of such governments, to the extent that such government accords similar rights of examination or information to the Wisconsin Department of Revenue (See III, F).
7. The person who filed or submitted a tax return or to whom the return relates (See III, G), or the person's authorized representative (See III, H).
8. The spouse or former spouse of the person who filed the return or claim if (a) tax computed on the return remains unpaid, (b) the department has issued an assessment or denial of a claim to the spouse or former spouse regarding the return or claim, or (c) property of the spouse or former spouse is subject to collection for a delinquency relating to the return or claim filed. (Note: For purposes of this paragraph "return" means an income, franchise, temporary recycling surcharge, dry cleaner fee withholding, fiduciary, partnership, gift, inheritance, estate, motor vehicle fuel, alternate fuel, general aviation fuel, fermented malt beverage, distilled spirits and wine, cigarette, and tobacco products tax return, and "claim" means a homestead credit or farmland preservation credit claim.)
9. Any person examining a tax return pursuant to a court order duly obtained upon a showing to the court that the information contained in the return is relevant to a pending court action or pursuant to a subpoena signed by a judge of a court of record ordering the Department of Revenue's Custodian of Files to produce a tax return in open court in a court action pending before the judge (See III, I). (Note: Only the tax return itself may be examined; schedules, exhibits, writings, or audit reports may not be examined.)
10. Any person against whom the department asserts liability under sec. 66.75 or subchapters III, V, VIII, and IX of Chapter 77, Wis. Stats. (1995-96), or subchapters X and XI of Chapter 77 as created by 1997 Wisconsin Act 27, including a successor, guarantor or surety. (Such a person may only examine sales and use, stadium, premier resort area, and local exposition district tax returns, and rental vehicle fee returns.)
11. A member of the board of arbitration established under sec. 71.10(7), Wis. Stats., as amended by 1997 Wisconsin Act 63, or a consultant under joint contract with the State of Illinois or Minnesota and Wisconsin for the purpose of determining the reciprocity loss (only income tax returns may be examined).

12. Employees of the Legislative Fiscal Bureau to the extent that the department deems the examination necessary for those employees to perform their duties under contracts or agreements between the department and the bureau relating to the review and analysis of tax policy and the analysis of state revenue collections. (These employees are not authorized to examine sales and use tax returns.)
13. Secretary of Department of Commerce and employees of that department to the extent necessary to administer the development zone program under subch. VI of ch. 560, Wis. Stats. (1995-96).
14. The Department of Regulation and Licensing for the purpose of determining whether an applicant for renewal of a credential is liable for delinquent Wisconsin taxes.
15. The State Public Defender and the Department of Administration for the purpose of collecting payments ordered under secs. 48.275, 757.66, 973.06(1)(e), and sec. 977.076(1), Wis. Stats. (1995-96).
16. Wisconsin municipalities and counties certifying debts under sec. 71.935, Wis. Stats. (1995-96) for setoff against a refund may obtain the address of the debtor.
17. County child support agencies under sec. 59.53(5), Wis. Stats., as affected by 1997 Wisconsin Acts 3 and 27, for requests made under sec. 49.22(2m), Wis. Stats., as amended by 1997 Wisconsin Act 27.

Note: County child support agencies may examine only state and county sales and use tax, local exposition district tax, premier resort area tax, stadium tax, and rental vehicle fee returns. The Wisconsin Statutes do not grant county child support agencies access to other types of tax returns.

The use of information obtained from tax returns is restricted to the discharge of duties imposed upon such persons by law or by the duties of their office. Such persons who use or permit the use of any such information beyond the duties imposed upon them by law or by the duties of their office or by order of a court may be fined not less than \$100 nor more than \$500, or imprisoned not less than one month nor more than 6 months, or both.

B. Tax Information Received from the Internal Revenue Service

All federal return information received from the Internal Revenue Service or information received from the federal Bureau of Alcohol, Tobacco and Firearms (BATF) shall be used solely for the purpose of state tax administration. (Note: "Federal return information" includes anything concerning the taxpayer which was obtained from the Internal Revenue Service, as well as anything produced based on such information. It does not include the copy of the federal tax returns and/or schedules which were submitted as a part of the Wisconsin income, inheritance, or estate tax return filed by the taxpayer.)

Any improper disclosure of federal return information must be reported immediately to the Audit Bureau Director. The confidentiality of the information shall be protected at all times. The information shall be disclosed only to such persons and for such purposes as are authorized by law and under the terms of the agreement with the Internal Revenue Service.

(See AD 502-1.2 "Tax Information Transmitted by the Internal Revenue Service" for the department's policy and guidelines regarding such federal information.)

1. Federal return information received from the Internal Revenue Service and information received from the federal BATF shall be stored in a secure area with access restricted to authorized department employees. The information shall be locked up during nonworking hours.
2. Only authorized employes of the Department of Revenue having an official need for examination shall be allowed to inspect such information. Files of state tax returns which may, by law, be inspected by other persons shall prior to such inspection, be examined by the Custodian of Files, or authorized delegate, to assure absolutely that no federal return information or information from BATF is contained in the file at the time of such inspection.

C. Custodian of Files

The official Custodian of Files is appointed by the Secretary of Revenue. All requests to examine tax returns by persons other than Department of Revenue employes should be directed to the Custodian. The Custodian also has the responsibility of responding to subpoenas for tax records and signing affidavits after search as to whether a taxpayer has or has not filed a return. Any employes receiving subpoenas should forward them to the Custodian.

The address of the department's official Custodian is: Custodian of Files, Wisconsin Department of Revenue, P. O. Box 8903, Madison, Wisconsin 53708 (office is at 4638 University Avenue, Madison, telephone (608) 266-2892).

III. Procedures

The secrecy provisions of secs. 66.75(1m)(f)2, 71.78, 72.06, 77.265, 77.61(5), 77.76(3), and (3m), 77.79, 77.96(4), 77.982(2), 77.991(2), 78.80(3) and (4), 139.11(4), 139.38(6), 139.82(6) and 139.91, Wis. Stats. (1995-96), secs. 77.9941(4), 77.9951(2), 77.9964(2), as created by 1997 Act 27, and the requirements of sec. Tax 1.11, Wis. Adm. Code, shall be strictly construed in regard to persons requesting to examine or receive information from Wisconsin tax returns. Information shall be furnished only to those persons and for those purposes specified in the Wisconsin Statutes.

Only authorized personnel shall be allowed in files storage areas. The Central Files Section shall be locked at the end of each work day. Any employes who have tax returns in their possession outside Central Files shall take appropriate security precautions with regard to such returns.

Department of Revenue personnel shall follow the procedures prescribed in this Directive for examination of tax returns by:

Public Law 105-35
105th Congress
H.R. 1226

All Act

To amend the Internal Revenue Code of 1986 to prevent the unauthorized inspection of tax returns or tax return information.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Taxpayer Browsing Protection Act".

SEC. 2. PENALTY FOR UNAUTHORIZED INSPECTION OF TAX RETURNS OR TAX RETURN INFORMATION.

(a) **IN GENERAL.**—Part I of subchapter A of chapter 75 of the Internal Revenue Code of 1986 (relating to crimes, other offenses, and forfeitures) is amended by adding after section 7213 the following new section:

"SEC. 7213A. UNAUTHORIZED INSPECTION OF RETURNS OR RETURN INFORMATION.

"(a) PROHIBITIONS.—
"(1) **FEDERAL EMPLOYEES AND OTHER PERSONS.**—It shall be unlawful for—

"(A) any officer or employee of the United States, or
"(B) any person described in section 6103(h) or an officer or employee of any such person, willfully to inspect, except as authorized in this title, any return or return information.

"(2) **STATE AND OTHER EMPLOYEES.**—It shall be unlawful for any person (not described in paragraph (1)) willfully to inspect, except as authorized in this title, any return or return information acquired by such person or another person under a provision of section 6103 referred to in section 7213(a)(2).
"(b) PENALTY.—

"(1) **IN GENERAL.**—Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding \$1,000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution.

"(2) **FEDERAL OFFICERS OR EMPLOYEES.**—An officer or employee of the United States who is convicted of any violation of subsection (a) shall, in addition to any other punishment, be dismissed from office or discharged from employment.

"(c) **DEFINITIONS.**—For purposes of this section, the terms 'inspect', 'return', and 'return information' have the respective meanings given such terms by section 6103(b)."

(b) TECHNICAL AMENDMENTS.—

(1) Paragraph (2) of section 7213(a) of such Code is amended by inserting "(6)" after "(m)(2), (4)".

(2) The table of sections for part I of subchapter A of chapter 75 of such Code 1986 is amended by inserting after the item relating to section 7213 the following new item:

"Sec. 7213A. Unauthorized inspection of returns or return information."

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to violations occurring on and after the date of the enactment of this Act.

SEC. 3. CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION OF RETURNS AND RETURN INFORMATION, NOTIFICATION OF UNLAWFUL INSPECTION OR DISCLOSURE.

(a) **CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION.**—

Subsection (a) of section 7431 of the Internal Revenue Code of 1986 is amended—

(1) by striking "DISCLOSURE" in the headings for paragraphs (1) and (2) and inserting "INSPECTION OR DISCLOSURE", and

(2) by striking "discloses" in paragraphs (1) and (2) and inserting "inspects or discloses".

(b) **NOTIFICATION OF UNLAWFUL INSPECTION OR DISCLOSURE.**—Section 7431 of such Code is amended by redesignating subsections (e) and (f) as subsections (f) and (g), respectively, and by inserting after subsection (d) the following new subsection:

"(e) **NOTIFICATION OF UNLAWFUL INSPECTION AND DISCLOSURE.**—If any person is criminally charged by indictment or information with inspection or disclosure of a taxpayer's return or return information in violation of—

"(1) paragraph (1) or (2) of section 7213(a),

"(2) section 7213A(a), or

"(3) subparagraph (B) of section 1030(a)(2) of title 18, United States Code,

the Secretary shall notify such taxpayer as soon as practicable of such inspection or disclosure."

(c) **NO DAMAGES FOR INSPECTION REQUESTED BY TAXPAYER.**—Subsection (b) of section 7431 of such Code is amended to read as follows:

"(b) **EXCEPTIONS.**—No liability shall arise under this section with respect to any inspection or disclosure—

"(1) which results from a good faith, but erroneous, interpretation of section 6103, or

"(2) which is requested by the taxpayer."

(d) **CONFORMING AMENDMENTS.**—

(1) Subsections (c)(1)(A), (c)(1)(B)(i), and (d) of section 7431 of such Code are each amended by inserting "inspection or" before "disclosure".

(2) Clause (ii) of section 7431(c)(1)(B) of such Code is amended by striking "willful disclosure or a disclosure" and inserting "willful inspection or disclosure or an inspection or disclosure".

(3) Subsection (f) of section 7431 of such Code, as redesignated by subsection (b), is amended to read as follows:

"(f) **DEFINITIONS.**—For purposes of this section, the terms 'inspect', 'inspection', 'return', and 'return information' have the respective meanings given such terms by section 6103(b)."

(4) The section heading for section 7431 of such Code is amended by inserting "INSPECTION OR" before "DISCLOSURE".

(5) The table of sections for subchapter B of chapter 76 of such Code is amended by inserting "inspection or" before "disclosure" in the item relating to section 7431.

(6) Paragraph (2) of section 7431(g) of such Code, as redesignated by subsection (b), is amended by striking "any use" and inserting "any inspection or use".

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to inspections and disclosures occurring on and after the date of the enactment of this Act.

**WISCONSIN DEPARTMENT OF REVENUE
"CONFIDENTIALITY" STATUTES**

- Section 70.35(3) Local Manufacturing Returns
- Section 71.78 Income Tax & General Confidentiality Provisions
- Section 72.06 I Inheritance and Estate Tax Returns
- Section 77.265 Real Estate Transfer Fees & Returns
- Section 77.61(5)(b) Sales Tax Returns
- Section 77.76(3)
77.79 County Sales and Use Tax Reports
- Section 78.80(3) Motor Vehicle & General Aviation Fuel Tax
- Section 139.11(4),
139.38(6)
139.82(6) Beverage & Tobacco Tax
- Section 139.91 Controlled Substances
- Section 71.83(2)(a)3 Fines for Violation

Anti-Browsing Law

Certification of Understanding

Division of Income, Sales & Excise Taxes

Wisconsin Department of Revenue

I have been advised about federal and Wisconsin "anti-browsing laws" as provided in Public Law 105-35 and 1997 Wisconsin Act 323.

I understand that I may not access or inspect tax returns or return information or credit claims or claim information unless I do so in the performance of my job duties.

I understand that the unauthorized access or inspection of tax returns or return information or credit claims or claim information may result in severe consequences, including but not limited to dismissal from employment, fines, imprisonment and the cost of prosecution.

I understand that if I have any questions or concerns as to whether any access or inspection is authorized, it is my responsibility to ask my supervisor for guidance.

Signature of Employee

Print Employee Name

Bureau, Section, Unit

Date Signed

UW SYSTEM - Margaret Lewis

- Student data
- Faculty data
- FERPA/Buckley amend
 - directory info is only info avail. to public
 - athletics info
 - degree info, graduation date info

Cost recovery for open records requests.

Directory information is open records.

Credit card companies can market and do with open records.

Student Data \uparrow

Faculty data

also maintained + provided at cost - can exclude home address
i.e. information tech org, education assn, survey research lab,
insurance information

Copy

Forms - fundraising - athletic lists not sold

Alumni +
UW Foundation

lists not sold. - private lists

Social Security # not used as
identification

Athletic ticket holder info is open
record - not sold

Personal files (student records no)
open records. 1974 law

all faculty records public (by law).

Any reimbursement for credit card
sign up? She is looking into



SEARCH

University of Wisconsin System Privacy Statement

Resale of information to third parties:

CONTACT

UWSA does not sell, rent, loan, trade, or lease any personal information collected at our site, including membership forms or email lists.

SITELIST

Browser information collected on the website:

UW DIRECTORIES

UWSA analyzes our website logs to constantly improve the value of the materials available on website. Our website logs are **not personally identifiable**, and we make no attempt to link them with the individuals that actually browse the site.

Use of cookies:

We do not use cookies on this site.

This page last updated March 1, 1999.

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PERSONNEL SYSTEM MAILING LABEL/LIST/FILE REQUEST FORM

Send completed form to your Campus Authorizing Office (see JPSLABEL User Instructions for a list of offices).
UW-Madison, send completed form to Office of Budget Planning & Analysis, Room 100 Bascom Hall, Phone: 262-3254.

Requested By	Telephone	Date Needed
Department/Organization		DoIT needs a minimum of 48 hrs. after receiving an approved label/list/file request.
NOTE: DoIT will normally check the labels to see that the right number of labels were printed, and that the job was run the way you coded the request. However, if you make a mistake coding the request and do not examine the labels, you will be responsible for mislabeled mail.		Project No. or DoIT Req. No. If 8 digit DoIT Project No. or 7 digit Req. No. is not supplied, the time to process your request will increase.

Select Type of Output Estimate number of people expected: _____

LIST - Number of copies _____

LABELS - Number of copies _____

Pressure Sensitive Cheshire PRINTDOC Address printed on mailing document.
See PRINTDOC manual.

FILE Mailing Address File

Diskette

FTP (supply your DoIT signon _____)

Email Address & Name File

Mass Email

Diskette

FTP (supply your DoIT signon _____)

PostScript File Creates a file of addresses to be used with PostScript. File will be named T.LPO.your DoIT Signon and campus phone (e.g. T.LPO.ABC12345)
Supply your DoIT signon and campus phone _____

For all types of output listed above except Email Address & Name file, select one type of address:

Home Address Campus Office Address Campus Office Address in U.S. Mail format

Group Requested: (Define - Be Explicit)

Main Usage:

Is this mailing going to be used for fund raising, subscription, or paid membership solicitation purposes? Yes No

To: _____ Deliver To: (If Different Than Bill To) _____

DoIT reserves the right to require payment when lists, labels, or diskettes are picked up. You will be notified in advance if these are the payment terms.

The labels/list/file requested will be used in accordance with the University policy as stated on the reverse side of this form.

Signature: _____	Date: _____
DoIT USE ONLY	AUTHORIZATION OFFICE USE
Date Received: _____	<input type="checkbox"/> Approved <input type="checkbox"/> Not Approved _____ By: _____ Date: _____
Memo #: _____	
Job Name: _____	
HASP #: _____	
Run: _____	Processed By: _____
Actual Label/List/File Count: _____	

USE OF UNIVERSITY MAILING FACILITIES

University of Wisconsin-Madison mailing lists/labels/files containing the names and addresses of faculty and staff may be made available under the following conditions:

1. Administrative costs involved in supplying lists in the form desired (labels, files etc.) will be assumed by the requesting entity.
2. Mailing lists are to be used only by the individual user and for the purpose specified on the Mailing Label/List Request Form and are not to be transferred.
3. Mailings distributed through the campus mail service must be related to the official University mission and must carry the identity of the University unit, department, organization, or individual responsible for its distribution. The specific content of the mailing must be in conformity with University and State regulations governing the use of University facilities.

Any violation of the above conditions may result, upon administrative investigation, in revocation of the right to use University mailing facilities or in disciplinary action, as appropriate. Questions about the content or appropriateness of specific mailings should be directed to Office of Budget, Planning and Analysis, 262-3254.

Ethics

Roan Judd

Records are open - that is the purpose of ethics

Anyone who wants to inspect records must identify and ask what are looking for

1977 passed notification law -
who looked at

retain ethics statements while public officials are in office and for 3 years later - then destroyed

Lobbying records also kept - kept on web page - purpose to keep records open

Lobbyists are required to list SS# to comply w/ DWD child support

→ Request for advisory opinions - not public record

Investigations - open records? material - would be denied - unless in civil hearing

Rude - Thanks for web page

- DOA ~~app~~ provides computer support for a # of agencies, incl. Ethics Board
- allows a number of staff to access the data
 - unclear who has the ability to view Ethics Board data
 - Ethics board works w/ Leg Audit Bureau re: computer data

Investment Board - Ken Johnson

- \$65 billion in funds are managed
- EdVest records: maintained now about DOA
- See distributed memo re: open records requests
- DETF would be the clearinghouse for info held at Investment Board

Rude - Talking to the press - staff policy?
- they're very careful as to how info is given to press

**STATE OF WISCONSIN INVESTMENT BOARD
PERSONNEL GUIDELINES**

May 1, 1996

Personnel Records

A personnel file on each employee shall be kept by the Human Resources office. Documents in the personnel file may include such things as letters of appointment, performance evaluations, documentation of disciplinary actions, salary adjustments, and training information. Unless a release is signed by the employee, access to confidential personnel file documents shall be limited to Human Resources office staff, supervisory authorities, the Executive Director, legal counsel, and other personnel with a need to have access to documents in order to perform their duties. An employee may review and copy the contents of his or her personnel file, except as limited by s. 103.13 of the Statutes (which restricts access to documents such as letters of reference, test materials, management recommendations, personal information about other individuals and records relevant to employee claims asserted against the employer). Documents placed in a personnel file may be later removed upon agreement of the employee and his or her supervisor, with approval of the Executive Director. If an employee transfers to another State agency, the personnel file should be forwarded to that agency. Otherwise, personnel files should be retained for at least eight years after the employee separates from SWIB.