To: E-Trak Agency Lists

From: Safeguardreports@irs.gov

Subject line: Publication 1075 Reporting Requirements – Safeguard Security Report

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One of the highlights of Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies, effective on January 1, 2014, is the elimination of unnecessary reports by 50%.

We have accomplished this by replacing the annual Safeguard Activity Report and Safeguard Procedures Report formerly used with one annual Safeguards Security Report as the primary source for agencies to report to IRS on the processes, procedures and security controls in place to protect federal tax information (FTI) provided in accordance with IRC 6103(p)(4).

The Office of Safeguards is deploying the SSR to enhance the documentation and reporting of the security controls in place to protect FTI, and minimize redundant documentation and reporting efforts, making your reporting requirements much simpler and less time consuming.

As you know, agencies executing data exchange agreements involving access to Federal Tax Information and subject to safeguarding requirements must have an approved SSR prior to having access to FTI. Starting on page 35, Section 7 of the attached Publication 1075 outlines Reporting Requirements *—* *6103(p)(4)(E)*:

* The agency should submit the report for approval at least 90 days prior to the agency receiving FTI.
* The agency must update and submit the SSR annually to encompass any changes that impact the protection of FTI.
* The SSR submission and all associated attachments must be sent annually to identify changes to safeguarding procedures.
* Correspondence, reports, and attachments will continue to be sent electronically to the Office of Safeguards using Secure Data Transfer (SDT), if the agency participates in the SDT program. If the agency does not participate in SDT or SDT is otherwise not available, these transmissions should be sent via email to the SafeguardReports@irs.gov mailbox.

We know from the number of inquiries we’ve already received that you are anxious to get a head start on your SSR, particularly if your agency is scheduled to submit its SSR in the first three months of the year.

SSR due dates:

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| --- | --- | --- |
|  | **Reporting Period** | **SSR Due** |
| **Federal agencies** |
| All Federal agencies | January 1 through December 31 | January 31(2014 only: March 15) |
| **All State agencies and Territories** |
| AK, AL, AR, AS, AZ, CA | February 1 through January 31 | February 28(2014 only: March 30) |
| CNMI, CO CT DC, DE, FL, GA | March 1 through February 28 | March 31(2014 only: April 15) |
| GU, HI, IA, ID, IL, IN, KS | April 1 through March 31 | April 30 |
| KY, LA, MA, MD, ME, MI | May 1 through April 30 | May 30 |
| MN, MO, MS, MT, NE | June 1 through May 31 | June 30 |
| NC, NH, NJ, NM, NV, NY | July 1 through June 30 | July 31 |
| ND, OH, OK, OR | August 1 through July 31 | August 31 |
| PA, PR, RI, SC, SD, TN | September 1 through August 31 | September 30 |
| TX, UT, VA, VI, VT, WA | October 1 through September 30 | October 31 |
| WI, WV, WY | November 1 through October 31 | November 30 |

Our goal is to partner with agencies to facilitate a successful transition to the SSR through close collaboration. The IRS Office of Safeguards SSR team will be available to support the transition to SSR.

We will host bimonthly *office hours* during February and March and then monthly *office hours* between April and November on the schedule below for agencies to ask questions and provide feedback on the deployment and transition to SSRs.

**Office hours calls will be available through conference line at 877-885-1087, with access code 4931651947 as follows:**

* February 11, 3-4 p.m. EST
* February 25, 3-4 p.m. EST
* March 11, 3-4 p.m. EST
* March 25, 3-4 p.m. EST
* April 22, 3-4 p.m. EST
* May 20, 3-4 p.m. EST
* June 17, 3-4 p.m. EST
* July 22, 3-4 p.m. EST
* August 19, 3-4 p.m. EST
* September 23, 3-4 pm EST
* October 21, 3-4 p.m. EST
* November 18, 3-4 p.m. EST

Contact the IRS Office of Safeguards for assistance and support us at SafeguardReports@irs.gov at any time with questions and comments about the transition to the SSR or any other topic pertaining to Publication 1075. Please use the following in your subject line: Revised Publication 1075 Feedback.

Thank you in advance for your cooperation.