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Framework / Privacy / NIST Special Publications

IRS Publication 1075

IRS Publication 1075 provides security requirements for protecting federal tax information handled by state, local, and federal agencies and contractors.

What it is

IRS Publication 1075 is a federal information security guideline that helps government agencies and their partners protect Federal Tax Information (FTI) through robust cybersecurity controls and compliance practices. The publication sets forth requirements to ensure the confidentiality, integrity, and availability of tax data handled by federal, state, local, and tribal agencies, as well as their contractors.

Issued by the U.S. Internal Revenue Service (IRS), Publication 1075 applies to any organization that receives, processes, stores, or transmits FTI. It outlines comprehensive requirements covering areas such as access control, incident response, risk assessment, physical security, and audit logging to safeguard sensitive tax information and maintain regulatory compliance.

At a glance

PUBLISHER United States. Internal Revenue Service. Office of Safeguards	TYPE Guidance	VERSION 2021
EFFECTIVE June 10, 2022	DOMAIN Privacy	FAMILY NIST Special Publications
REGION United States	INDUSTRY Government & Public Sector	ADOPTION MODEL Regulatory Compliance
IMPLEMENTATION COMPLEXITY High		

Source: https://www.irs.gov/privacy-disclosure/safeguards-program

Why it matters

- **Strengthen data protection practices** Ensure the confidentiality and integrity of tax information with strict access controls and monitoring requirements across IT environments.
- **Enhance regulatory alignment** Align security measures with federal guidelines and standards to support statutory obligations and facilitate consistent compliance reporting.
- **Increase audit readiness** Maintain detailed documentation, policies, and procedures to demonstrate compliance and facilitate efficient responses during audits or reviews.
- **Improve incident detection and response** Implement robust incident management protocols, helping organizations quickly identify, report, and mitigate security breaches involving tax data.

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How SmartSuite supports IRS Pub 1075

FTI Safeguard Control Library

Structure IRS Pub 1075 safeguards for access control, encryption, monitoring, and system protection.

FTI Asset and Data Handling Governance

Track systems, applications, and processes that store, transmit, or process Federal Tax Information.

FTI Risk Assessment and Safeguard Tracking

Manage risk assessments, safeguard implementation tasks, and remediation plans tied to FTI systems.

Access Management and Workforce Compliance

Manage user access approvals, background checks, and role-based permissions for personnel handling FTI.

FTI Security Incident Tracking and Reporting

Track security incidents affecting FTI and maintain required reporting and response workflows.

IRS Safeguard Review Readiness Reporting

Provide dashboards tracking safeguard implementation status and readiness for IRS safeguard reviews.

Common framework mappings

CIS Controls v8.1 · COBIT 2019 · FedRAMP Rev. 5 · FISMA · HIPAA · ISO 27001:2022 · NIST CSF 2.0 · NIST 800-53 Rev.5 · PCI DSS 4.0.1 · SOC 2

Official resources

IRS Publication 1075

Provides guidelines for safeguarding federal tax information by state and local agencies.

irs.gov/pub/irs-pdf/p1075.pdf

Frequently asked questions

What is IRS Publication 1075 used for?

IRS Publication 1075 establishes the security requirements that federal, state, and local agencies must follow to protect federal tax information (FTI). The framework sets out controls and safeguards to maintain the confidentiality of FTI throughout its lifecycle, including storage, transmission, processing, and disposal.

Is compliance with IRS Publication 1075 mandatory?

Yes, compliance with IRS Publication 1075 is mandatory for any agency or entity that receives or processes FTI from the IRS. It is a condition for receiving FTI and non-compliance can result in loss of access to this information and potential legal penalties.

Who does IRS Publication 1075 apply to?

IRS Publication 1075 applies to all federal, state, and local agencies, contractors, and other entities that receive, handle, or store FTI. The framework's applicability is determined by whether an organization has access to FTI as part of its operations or contractual functions.

What security controls are required by IRS Publication 1075?

IRS Publication 1075 requires implementation of a range of safeguards, including physical security, logical access controls, encryption, incident response plans, and employee background checks. Agencies must also develop written policies and procedures addressing the handling and safeguarding of FTI.

How do agencies implement IRS Publication 1075 requirements?

Agencies implement IRS Publication 1075 by conducting risk assessments, documenting security controls, training staff, and conducting regular internal inspections. Ongoing monitoring and remediation of deficiencies identified during audits or inspections are essential components of effective implementation.

How does IRS Publication 1075 relate to other security frameworks?

IRS Publication 1075 aligns closely with federal standards such as NIST SP 800-53, but it includes IRS-specific requirements and emphasis on FTI protection. Agencies often map IRS Publication 1075 controls against NIST frameworks to streamline compliance efforts when subject to multiple regulatory requirements.

What are the ongoing compliance and audit requirements for IRS Publication 1075?

To maintain compliance, agencies must perform annual safeguard reviews, conduct periodic risk assessments, and report incidents involving FTI to the IRS Office of Safeguards. Regular audits and inspections are required to verify that controls remain effective and that any deficiencies are promptly addressed.

How would SmartSuite support IRS Publication 1075?

SmartSuite can help organizations manage IRS Publication 1075 compliance by providing tools for risk tracking, control management, and evidence collection. The platform supports audit readiness through automated workflows, centralized documentation, and real-time reporting, ensuring continuous compliance and streamlined communication with auditors and oversight authorities.

License included / downloadable: Yes IRS Publication 1075 is publicly available for free on the IRS website. License included with platform

Full framework page and mappings: smartsuite.com/frameworks/irs-publication-1075-tax-information-security-guidelines