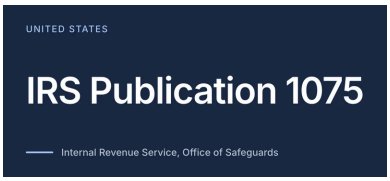
SmartSuite

Framework / Privacy / Other

IRS Publication 1075

IRS Publication 1075 (Rev. 11-2021) sets the safeguard requirements for Federal Tax Information held by federal, state and local agencies and their contractors, under IRC section 6103(p)(4).



What it is

IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies (Rev. 11-2021), is the Internal Revenue Service Office of Safeguards' set of requirements for protecting Federal Tax Information (FTI). Agencies and their contractors must meet it as a condition of receiving FTI under Internal Revenue Code (IRC) § 6103, and the IRS states that conforming to it meets the safeguard requirements of IRC § 6103(p)(4). Rev. 11-2021 supersedes the November 2016 edition and takes effect six months after publication. The IRS has posted an early-release draft, Rev. 12-2026, that would supersede it once final.

At a glance

PUBLISHER
Internal Revenue Service, Office of Safeguards

TYPE
Guidance

VERSION
Rev. 11-2021 (supersedes November 2016)

EFFECTIVE
Six months after publication of Rev. 11-2021 (the publication states no calendar date)

DOMAIN
Privacy

FAMILY
Other

REGION
United States

INDUSTRY
Government & Public Sector

ADOPTION MODEL
Regulatory Compliance

IMPLEMENTATION COMPLEXITY
High

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

Why it matters

- **Criminal and civil exposure** IRC §§ 7213, 7213A and 7431 attach felony, misdemeanor and civil damages consequences to unlawful disclosure or inspection (Introduction).
- **A 24-hour incident clock** A possible improper inspection or disclosure of FTI is reported to the Treasury Inspector General for Tax Administration (TIGTA) immediately and no later than 24 hours after identification, and to the Office of Safeguards at the same time (Sections 1.8.2 and 1.8.3).
- **45 days of advance notice** Cloud computing, disclosure to a contractor, re-disclosure to a sub-contractor, tax modeling and use of FTI in pre-production need notification at least 45 days before implementation (Section 2.E.6, Table 6).
- **FTI stays onshore** FTI cannot be accessed by personnel outside the United States, received, processed or stored on offshore systems, or sent offshore for disposal (Section 2.C.7).

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How SmartSuite supports IRS Pub 1075

FTI System Inventory

Record every system, component, contractor environment and location that receives, accesses, stores, processes or transmits FTI (Section 3.2).

Authorized Use and FTI Logs

Keep the IRC § 6103 authority, the authorized purposes and the receipt logs required for the SSR (Sections 1.2 and 2.A.2).

Personnel Access and Training

Track background investigations, the five-year reinvestigation and initial and annual disclosure awareness training (Sections 2.C.3 and 2.D.2.1).

45-Day Notification Tracker

Log cloud, contractor, sub-contractor, tax modeling and pre-production notifications with the planned date and approval status (Section 2.E.6).

Incident Reporting

Run each incident through the TIGTA 24-hour contact, the Office of Safeguards data incident report and notice to impacted individuals (Section 1.8).

SSR, Inspection and CAP Tracker

Schedule the annual SSR, the three-year internal inspection plan and the semi-annual CAP updates with owners and evidence (Sections 2.D.3, 2.E.4 and 2.E.5).

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

Who must comply with IRS Publication 1075?

Federal, state and local agencies, and their agents, contractors and sub-contractors, that receive Federal Tax Information from the IRS or a secondary source such as the Social Security Administration under IRC § 6103 or an IRS-approved exchange agreement (Introduction). It applies to all FTI regardless of amount or medium. The agency is responsible for making its consolidated data centers and contractors implement the requirements.

Which edition of Publication 1075 is current?

Rev. 11-2021, which supersedes the November 2016 edition and took effect six months after its publication date. The Safeguards program page lists it as current. The IRS has posted an early-release draft, Rev. 12-2026, that says it would supersede Rev. 11-2021, but a draft is not for reliance until the final edition is published.

How fast must an agency report unauthorized disclosure of FTI?

Whoever discovers a possible improper inspection or disclosure contacts the local TIGTA Field Division immediately, and no later than 24 hours after identification (Section 1.8.2). The agency notifies the Office of Safeguards at the same time with a data incident report (Section 1.8.3). The agency also needs a written incident management policy.

When must an agency notify the Office of Safeguards in advance?

At least 45 days before implementing cloud computing, disclosing FTI to a contractor, re-disclosing to a sub-contractor, using FTI in tax modeling or using it in a pre-production environment. Re-disclosure, tax modeling and pre-production use also need approval (Section 2.E.6, Table 6). A cloud environment must be FedRAMP authorized and keep FTI and access onshore (Section 3.3.1).

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What reports does an agency submit to IRS Safeguards?

A Safeguard Security Report at least 90 days before first receiving FTI, then an annual update on the due date for its reporting period (Sections 1.1 and 2.E.4). After a safeguard review it updates the Corrective Action Plan semi-annually until findings close (Section 2.E.5). Internal inspection reports are kept at least five years (Section 2.D.3).

License included / downloadable: Yes Publication 1075 is a U.S. government publication. It is free to download from IRS.gov.

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

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