STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY

EMPLOYEE CERTIFICATION AND AGREEMENT TO ADHERE TO THE CONFIDENTIALITY PROVISIONS OF THE STATE TAX UNIFORM PROCEDURE LAW, THE INTERNAL REVENUE CODE, AND THE POLICIES OF THE VARIOUS DIVISIONS OF THE DEPARTMENT OF THE TREASURY RELATING TO ACCESS TO TAX RECORDS AND FILES

1. The State Tax Uniform Procedure Law makes it unlawful and a crime for any employee or former employee of the Department of the Treasury to divulge, disclose, or use for personal advantage any information obtained from Division of Taxation records and files concerning tax administration. N.J.S.A. 54:50-8. These confidentiality provisions also apply to any other person not an employee or former employee who has gained access to information from the Division of Taxation records and files. N.J.S.A. 54:50-8 and N.J.S.A. 54:50-9.
2. The Internal Revenue Code makes it a crime to willfully disclose any return or return information. 26 U.S.C. §§6103, 7213.
3. The **Taxpayer Browsing Protection Act** makes it unlawful and a crime for any person to review Federal tax information except in connection with official duties, and creates a civil cause of action for money damages against any such person. 26 U.S.C. §§7213, 7431.
4. A violation of New Jersey law (54:50-8) is punishable by a prison term of not more than 18 months and a fine not to exceed $7,500. A violation of Federal law (7213) is punishable by a prison term of not more than five years and a fine not to exceed $5,000.
5. **"Browsing" - accessing any tax information, by computer or otherwise, for any reason other than a reason necessitated by an employee's official duties - is a disorderly persons offense (N.J.S.A. 54:50-8b) and also is strictly forbidden by Standard Operating Procedures of the Divisions of Taxation and Revenue. A disorderly persons offense is punishable by imprisonment for not more than one year and a fine of not more than $1,000.**
6. **The Department of the Treasury has the capability to determine not only all accounts that an employee has accessed, but also all employees who have accessed a particular tax record. Randomreviews using this capability are conducted from time to time.**
7. **Violations of law or policy in connection with these confidentiality provisions also are subject to disciplinary charges against any violator, up to and including removal from employment.**

I have read the above and acknowledge that I am bound by these provisions, even when I am no longer employed by the Department of the Treasury. I understand the Federal and State confidentiality requirements relating to tax information, and understand that violation of these requirements is punishable by law and could lead to my removal from employment. I agree to adhere to all of the above. I certify that these statements are true and am aware that if any are willfully false, I may be subject to punishment.

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Name (Print)

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Social Security Number

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Division and Branch or Section/Relationship to the Department of the Treasury

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Payroll/Unit Number

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Signature Date