

Local Government Employee Confidentiality Agreement

The Revenue Act, Public Act 122 of 1941, MCL 205.28(1)(f) and the City Income Tax Act, Public Act 284 of 1964, MCL 141.674(1), make tax information acquired from the Michigan Department of Treasury confidential. The Acts hold that a current or former Treasury employee, state employee, authorized representative, vendor, contractor or subcontractor who has or has had access to Michigan tax returns, Michigan tax return information, City tax returns, City tax return information is subject to their strict confidentiality requirements of non-disclosure. Disclosing or browsing tax return information without authorization is a violation of the Acts and subject to criminal and civil penalties. Penalties can include fines, imprisonment and dismissal from state employment. Confidential tax information includes, but is not limited to, information obtained in connection with the administration of a tax or information or parameters that would enable a person to ascertain the audit selection or processing criteria of the Michigan Department of Treasury for a tax administered by the department.

INSTRUCTIONS. Read this entire form before you sign it. If you do not complete this agreement, you will be denied access to the Michigan Department of Treasury tax returns or tax return information. After you and your witness sign and date this form, keep a copy for your records. Send the original to: **Michigan Department of Treasury, Office of Privacy and Security, Disclosure Unit, Austin Building, 430 W. Allegan, Lansing, MI 48922.**

| | | |
|--|---------|-----------------------|
| Employee Name (Last, First, MI) | | Driver License Number |
| Government Unit (Name of Township/City/County) | Address | Telephone Number |

Michigan Department of Treasury tax return or return information made available to you, including information marked Official Use Only, shall not be divulged to any person except as necessary to perform official duties. MCL 205.28(1)(f) provides that you may not willfully browse a tax return or information contained in a return without authorization and without a need to know the information to perform official duties.

Tax returns and tax return information may only be used for the purpose outlined in the Uniform Exchange Agreement and/or the addendum to the Interagency Agreement established between the Michigan Department of Treasury and the city (employee work unit) listed above.

Access to Treasury information, both in paper and electronic form, is allowed on a need-to-know basis to perform your agency's official duties. Before you disclose tax returns or tax return information to other authorized employees in your agency, they must be authorized by the Michigan Department of Treasury to receive the information to perform their official duties.

Penalty. Violating confidentiality laws is a felony, with penalties as described:

Michigan Penalties

MCL 205.28(1)(f) provides that you may not willfully disclose or browse any Michigan tax return or information contained in a return. Browsing is defined as examining a return or return information acquired without authorization and without a **need to know** the information to perform official duties. Violators are guilty of a **felony** and subject to **fines of \$5,000 or imprisonment for five years, or both.** State employees will be discharged from state service upon conviction.

Any person who violates any other provision of the Revenue Act, MCL 205.1, et seq., or any statute administered under the Revenue Act, will be guilty of a misdemeanor and **fined \$1,000 or imprisonment for one year, or both.**

City Penalties

MCL 141.674(2) provides that any person divulging confidential City Tax information is guilty of a misdemeanor and subject to a fine not exceeding \$500 or imprisonment for a period not exceeding 90 days, or both, for each offense.

| Employee Certification | | |
|--|---------------------------------|-------------|
| By signing this Agreement, I certify that I am an employee of the government unit referenced above and I have read the confidentiality provisions above and understand that failure to comply is a felony. | | |
| Print name of employee signing this agreement | Signature of person named above | Date signed |
| Print Witness Name (Required) | Signature of Witness (Required) | Date signed |

Questions, contact the **Office of Privacy and Security, Disclosure Unit:**

Telephone: 517-636-4239

Fax: 517-636-5340

E-mail: Treas_Disclosure@michigan.gov