CDSS
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STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
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EDMUND G. BROWN JR.
GOVERNOR

TO: ALL COUNTIES

SUBJECT: INCOME AND ELIGIBILITY VERIFICATION SYSTEM (IEVS)

BENEFICARY EARNINGS EXCHANGE RECORD (BEER)

The enclosed printouts resulted from a match between our Medi-Cal Master Eligible File (MMEF) and the Social Security Administration's (SSA) earned income file. The printouts may include additional Social Security Numbers (SSN) and/or names and earnings information that were identified by the SSA as being used by your recipients.

The BEER match should only include wage information for self employment, out-of-state wages, military wages, and federal wages because this information is not reported to the California Employment Development Department. Although this is an ongoing monthly match process, some counties may not receive printouts every month due to small volumes.

Most importantly, and the purpose of this notice, is to remind staff handling BEER printouts that the BEER contains federal tax information (FTI). FTI is subject to IRS confidentiality requirements detailed in Publication 1075 (www.irs.gov). FTI must be kept within a double-barrier system (see Guide 2, page 28 of Pub 1075 updated August of 2010) and ***must not*** *be included in a case file*. All FTI that is transmitted must be tracked. Because of this recipients of FTI must acknowledge receipt of FTI. Please complete the enclosed acknowledgment of receipt and return to:

IEVS Coordinator
916-651-5009 (fax)
Suzanna.Ledesma@dss.ca.gov

If you have any questions please contact Susie Ledesma at (916) 651-3981 or Suzanna.Lesdesma@dss.ca.gov.

Enclosures

IRC SEC. 7213 and 7213A UNAUTHORIZED DISCLOSURE OF INFORMATION.

(a) RETURNS AND RETURN INFORMATION.
(1) FEDERAL EMPLOYEES AND OTHER PERSONS.-It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or return information [as defined in section 6103(b)]. Any violation of this paragraph shall be a felony punishable upon conviction by a fine in any amount not exceeding $5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment, be dismissed from office or discharged from employment upon conviction for such offense.
(2) STATE AND OTHER EMPLOYEES.-It shall be unlawful for any person [not described in paragraph (1)] willfully to disclose to any person, except as authorized in this title, any return or return information [as defined in section 6103(b)] acquired by him or another person under subsection (d), (i)(3)(B)(i), (1)(6), (7), (8), (9), (10), (12), (15) or (16) or (m)(2), (4), (5), (6), or (7) of section 6103. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding $5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.
(3) OTHER PERSONS.-It shall be unlawful for any person to whom any return or return information [as defined in section 6103(b)] is disclosed in an manner unauthorized by this title thereafter willfully to print or publish in any manner not provided by law any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding $5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.
(4) SOLICITATION.-It shall be unlawful for any person willfully to offer any item of material value in exchange for any return or return information [as defined in 6103(b)] and to receive as a result of such solicitation any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding $5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.
(5) SHAREHOLDERS.--It shall be unlawful for any person to whom return or return information [as defined in 6103(b)] is disclosed pursuant to the provisions of 6103(e)(1)(D)(iii) willfully to disclose such return or return information in any manner not provided by law. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding $5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.
SEC. 7213A. UNAUTHORIZED INSPECTION OF RETURNS OR RETURN INFORMATION
(a) PROHIBITIONS.-
(1) FEDERAL EMPLOYEES AND OTHER PERSONS.-It shall be unlawful for-
(A) any officer or employee of the United States, or

(B) any person described in section 6103(n) or an officer willfully to inspect, except as authorized in this title, any return or return information.
(2) STATE AND OTHER EMPLOYEES.-It shall be unlawful for any person [not described in paragraph (l)] willfully to inspect, except as authorized by this title, any return information acquired by such person or another person under a provision of section 6103 referred to in section 7213(a)(2).

(b) PENALTY.-
(1) IN GENERAL.-Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding $1000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution.
(2) FEDERAL OFFICERS OR EMPLOYEES.-An officer or employee of the United States who is convicted of any violation of subsection (a) shall, in addition to any other punishment, be dismissed from office or discharged from employment.
(c) DEFINITIONS.-For purposes of this section, the terms "inspect", "return", and "return information" have respective meanings given such terms by section 6103(b).