DOCUMENTATION OF ANNUAL SECURITY TRAINING

It shall be unlawful for any person to inspect or disclose in any manner not provided by law Federal tax return or return information. Unauthorized inspection is a misdemeanor punishable by a fine not to exceed $1,000, or imprisonment of not more than one year, or both, together with the cost of prosecution. Unauthorized disclosure is a felony punishable by a fine not to exceed $5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution. If convicted of unauthorized inspection or disclosure, violators may also be subject to civil damages.

I, _____, state that on this date, I reviewed IRS Codes Sections 7213(a), 7213A, and 7431. These codes have been made available to each of the following employees.

Signatures of the following staff attest to their presence during training and their understanding of the civil and criminal penalties for unauthorized inspection or disclosure:

_____
SIGNATURE OF TRAINER

_____
TITLE

_____
DATE