

Finance and Administration Cabinet STANDARD PROCEDURE		ISSUED BY: Department of Revenue (DOR); Security
PROCEDURE #6.5.3	SUBJECT: DOR E-Mail, Fax, Multi-Function Devices and Internet Usage	
EFFECTIVE DATE: 10/28/11, 5/23/16		
CONTACT: DOR Security Office		LOCATION: State Office Building, Station #17 PHONE: (502) 564-5200

STATEMENT OF AUTHORITY

1. The Finance and Administration Cabinet's Standard Procedures Manual establishes standard mandatory internal procedures cabinet-wide. These procedures are established in accordance with the Secretary's statutory authority under KRS 42.014 and KRS 12.270 to establish the internal organization and functions of the Cabinet as necessary to perform the duties effectively.
2. The Standard Procedures Manual may only be revised in accordance with the process outlined in Standard Procedure #1.1 entitled: "Finance Standard Procedures and Manual".

I. PURPOSE

The Finance and Administration Cabinet and the Department of Revenue (DOR) have implemented an extensive computer network for use by employees, to enhance their ability to develop, design, and implement methods for delivery of government information and services.

This Standard Procedure is a supplement to Finance and Administration Cabinet's Standard Procedure #2.22 and sets forth additional guidelines for accessing and using e-mail and the Internet.

II. PROCEDURE

1. DOR employees shall abide by both Finance and Administration Cabinet's Standard Procedures [#2.22 Internet and Electronic Mail Acceptable Use Policy \(CIO-060\) Procedures](#) and [#6.1.2 Confidentiality of State and Federal Information](#) and all state and federal laws and regulations concerning confidentiality of taxpayer information using either e-mail or the Internet.
2. DOR employees may transmit confidential state taxpayer information via e-mail within the Kentucky Information Highway; however, it must be encrypted using approved encryption software.

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3. State tax information shall not be transmitted via the Internet without consent from the taxpayer or the Disclosure Office and it must be encrypted using approved encryption software.
4. DOR employees may transmit confidential state tax information to the taxpayer or his/her authorized representative, in accordance with Finance and Administration Cabinet's [Standard Procedure #6.1.2, Section V, Safeguarding State and Federal Information](#).
5. DOR employees shall NOT transmit federal taxpayer information, via e-mail, fax, multi-function device or the Internet. The Internal Revenue Service specifically prohibits the transmission of federal data via e-mail, either through the Kentucky Information Highway or Internet.
6. The written or e-mail request by the taxpayer or his/her authorized representative to transmit information by e-mail shall be retained, either in hard copy or electronically, as a record of the request.
7. All email from the department shall include the following email signature at the end of the message:

This message may contain sensitive or confidential information and is for the exclusive use of the intended recipient(s). If you are not the intended recipient(s), please note that any form of distribution, copying, forwarding or use of this communication or the information attached to it, is strictly prohibited and may be unlawful. If you have received this communication in error, please return it to the sender indicating that you received it by mistake, delete the email and destroy any copies of it. It should be expressly understood that the Finance and Administration Cabinet cannot guarantee the security of the transmission and assumes no responsibility for intentional or accidental receipt by a third party.

III. DISCIPLINARY ACTION

Failure to follow the procedures set forth in this policy may result in disciplinary action, including reprimand, suspension or dismissal.

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IV. REFERENCES

- [FAC Standard Procedure #2.22](#): Internet and Electronic Mail Acceptable Use Policy (CIO-060) Procedures
- [FAC Standard Procedure #6.1.2](#): Confidentiality of State and Federal Information