

**AGREEMENT BETWEEN WISCONSIN DEPARTMENT OF REVENUE AND
WISCONSIN DEPARTMENT OF JUSTICE**

January 01, 2018—December 31, 2019

The Wisconsin Department of Revenue (DOR) and the Wisconsin Department of Justice (DOJ), recognizing the mutual benefits to be derived through the exchange of information, hereby agree to permit designated DOJ personnel to review all alphabetical lists of people who have filed income tax returns and to examine and photocopy Wisconsin tax returns in accordance with the procedures set forth in this Agreement. An authorized DOJ representative to whom a Wisconsin tax return or Wisconsin tax return information is disclosed may thereafter disclose such return or return information to other employees of DOJ for the purpose of, but only to the extent necessary for, discharging official duties or legal responsibilities of DOJ. This Agreement is made pursuant to Wis. Stat. §§ 71.78(5) and 77.61(5)(c). The procedures described in this Agreement will be used in lieu of the requirements set forth in Wis. Admin. Code § Tax 1.11.

PROCEDURES

1. DOR and DOJ agree to continue to use Form A-105 (Request to Examine Wisconsin Tax Returns). A person signing Form A-105 as an employee of DOJ shall write "photocopies obtained" on Form A-105 whenever returns have been photocopied. Although this Agreement refers to Form A-105, it is the intent of the parties that this Agreement includes any successor forms.
2. As a prerequisite to examination and photocopying of Wisconsin tax returns pursuant to Wis. Stat. §§ 71.78(4)(b), 71.78(5), 77.61(5)(b)(2), and 77.61(5)(c), the Administrator of DOJ's Division of Criminal Investigation (DCI), the Administrator or Deputy Administrator of DOJ's Division of Legal Services (DLS), and the Director of the Office of Crime Victims Services (OCVS) respectively, each will furnish to the Administrator of DOR's Division of Income, Sales and Excise Tax a Form A-105 (Request to Examine Wisconsin Tax Returns) for their respective divisions with Parts 1a, 1e, 1d., 2, and 4a of the form completed. Part 2, "Persons Authorized to Examine Returns," of each respective Form A-105 will contain a list of DOJ personnel from that Administrator's/Director's division/office designated to examine and photocopy returns. Additions to or deletions from these lists will be furnished as they occur by the DCI Administrator, the DLS Administrator, or the DLS Deputy Administrator and the OCVS Executive Director, to DOR's Administrator of the Division of Income, Sales and Excise Tax.
3. Before examining or photocopying Wisconsin tax returns, a person designated as a "Person Authorized to Examine Returns" shall complete a Form A-105, including Parts 1b, 3, and 4b of the form. Under Part 4b, the person shall sign as an employee of the Department of Justice.

SAFEGUARDS AND OTHER REQUIREMENTS

As a condition for the examination and photocopying of Wisconsin tax returns, DOJ agrees to comply with the Safeguards and Other Requirements as may be provided in this Agreement, and by any other written notices furnished by DOR to DOJ including:

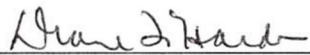
- (a) Access to Wisconsin tax returns shall be limited to the absolute minimum number of employees necessary. To avoid the possibility of inadvertent disclosure of Wisconsin tax returns to unauthorized persons, Wisconsin tax returns must be kept separate to the fullest extent possible and not maintained as part of any other administrative file. In situations where such physical separation is impractical, care should be taken to remove all Wisconsin tax returns before permitting access to any unauthorized personnel. Wisconsin tax returns should be handled in such a manner that they do not become misplaced or available to unauthorized personnel.
- (b) Written instructions or procedures should be furnished identifying those employees who are authorized to have access to Wisconsin tax returns. Instructions for the proper handling, filing and disposal of Wisconsin tax returns also should be furnished to all personnel of DOJ who have access to Wisconsin tax returns. Wisconsin tax returns should be stored in a locked metal filing cabinet or other similar property which is not available to general access by all employees.
- (c) All Wisconsin tax returns shall be destroyed by DOJ upon completion of use of the tax returns.
- (d) DOR has the right to make periodic inspections as it feels necessary to ascertain that the Safeguards and Other Requirements relating to Wisconsin tax returns are adequate.
- (e) If a DOJ employee or any other person discovers a possible improper disclosure of Wisconsin tax returns, the person or the person's division administrator should contact DOR's Administrator of the Division of Income, Sales and Excise Tax.
- (f) DOR may charge DOJ a reasonable fee for photocopying Wisconsin tax returns under the terms of this Agreement. The fee for photocopying shall be established by DOR.
- (g) Reporting requirements. A written report describing the Safeguards and Other Requirements established and utilized to insure the confidentiality of Wisconsin tax returns shall be submitted annually by DOJ to the Administrator of DOR's Administrator of the Division of Income, Sales and Excise Tax, within 30 days after the end of each calendar year. Such report shall also include a listing of the name, address, and social security number of each taxpayer whose Wisconsin tax returns were destroyed during the calendar year.

DOR agrees not to publicly disclose or release the names of DOJ Division of Criminal Investigation analysts and agents contained in the list of DOJ personnel authorized to examine and photocopy returns, without providing DOJ prior notice and opportunity to object.

The provisions of this Agreement are subject to the provisions of the Wisconsin statutes and rules, and this Agreement may be terminated or modified at the discretion of DOR if there are changes in Wisconsin statutes and rules or, whenever in the administration of Wisconsin tax laws, that action seems necessary.

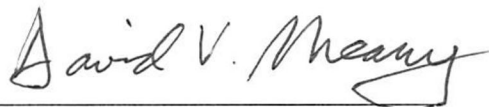
Any unauthorized use or disclosure of Wisconsin tax returns or data there from or inadequate procedures for safeguarding the confidentiality of such tax returns or data furnished to DOJ pursuant this Agreement shall constitute grounds for termination of this Agreement. This Agreement, unless modified or terminated, as provided above, shall apply for the period of January 1, 2018 through December 31, 2019.

APPROVED:




Diane L. Hardt
Administrator, Division of Income, Sales and Excise Tax

3/14/18
Date



David Meany
Administrator, Division of Legal Services

1/31/18
Date



Brian O'Keefe
Administrator, Division of Criminal Investigation

2/12/18
Date



Michelle Viste
Executive Director, Office of Crime Victim Services

2/8/18
Date