



## Summary of Changes to Publication 1075

This publication revises and supersedes Publication 1075 (October 2010) and is effective January 1, 2014. Publication 1075 has changed extensively to incorporate feedback from stakeholder agencies, organizations, Internal Revenue Service (IRS), and Safeguards stakeholders. Feedback on Publication 1075 is highly encouraged.

Please send any comments to [SafeguardReports@irs.gov](mailto:SafeguardReports@irs.gov)

Safeguards incorporated the following into the 2014 version of Publication 1075:  
Summary

- This release of Publication 1075 is electronic-only for the first time. Paper copies will no longer be printed or distributed by the IRS.
- Revised formatting of the publication to provide a logical flow of information in a single column format.
- Simplified language throughout the document.
- Clarified key definitions, requirements, and timelines.
- Clarified optional versus mandatory requirements (e.g., “must” instead of “should”).
- Provides new quick reference charts.
- Enhanced/bookmarked cross-references within the document for improved navigation.
- Clarified the definition of offshore access to Federal Tax Information (FTI) in Multiple locations.
- Enhanced the safeguard review cycle description in Section 2.7.
- Requires agencies to use secure data transfer (SDT) when sending correspondence, reports, and attachments to the Office of Safeguards, when available.
- Added an index section.

Record Keeping (Section 3.0)

- Record keeping requirements for electronic and non-electronic files have been combined.
- Sample record keeping and visitor access logs are included to assist with compliance.
- Added new media off-site storage requirements in Section 4.6. Secure Storage (Section 4.0)
- Simplified minimum protection standard requirements.  
Restricting Access (Section 5.0)
- Clarified guidance on commingling of FTI.  
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Other Safeguards (Section 6.0)
- Consolidated training requirement list into Table 3 within Section 6.2.
- Provided disclosure awareness training product ordering information in Section 6.3.1  
Disclosure Awareness Training Products.  
Reporting Requirements (Section 7.0)
- Eliminated unnecessary reports by 50 percent.
- Consolidated the annual Safeguard Activity Report (SAR) and Safeguard Procedures Report (SPR) into one annual Safeguard Security Report (SSR).
- Eliminated the 6-year requirement for a new SPR submission.
- Included the possibility of waiving the yearly SSR during the year after a formal review.
- Changed SSR and Corrective Action Plan (CAP) submission due dates in Sections 7.2.2 and 7.3.1.
- Consolidated 45-day notification requirements into Section 7.4, 45-Day Notification Reporting Requirements.  
Disposing of FTI (Section 8.0)

- Clarified destruction and disposal requirements.
  - Computer Security (Section 9.0)
  - Updated Section 9.0, Computer System Security, to conform to current National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53 Revision 4 requirements.
  - Eliminated redundant exhibits and Section 9.0 requirements (e.g., moved password requirements into Section 9.3.7 and auditing requirements into 9.3.3)
  - Added new NIST SP 800-53 Rev. 4 Control Enhancements, where applicable.
  - Requirements that have been previously assessed, but not included in this publication, are now documented.
  - Clarified assessment process in a new Section 9.2.
  - Clarified encryption requirements for FTI in transit in Section 9.3.16.6.
  - Added new additional computer security requirements in Section 9.4, including topics on cloud computing, media sanitization, mobile devices, network protections, storage area networks, system component inventory, virtual desktop infrastructure, virtualization, voice over Internet protocol (VoIP), Web-based systems, Web browsers, and wireless networks.
  - Clarified system security plan (SSP) requirements in Section 9.3.12.2. A separate SSP is not required if an approved and accurate SSR is in place.
  - Clarified external information system requirements in Section 9.3.15.7.
  - Added new media sanitization guidelines in Exhibit 11.
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- Reporting Improper Inspections or Disclosures (Section 10.0)
- Updated contact information for Treasury Inspector General for Tax Administration (TIGTA).