

**Addendum to Contract,  
Purchase Order #0909004872  
September 22, 2010**

**Introduction:**

This addendum to the original Contract/Purchase Order number 0909004872 does not change the scope of work or the dollar value of the original contract. This addendum is required to acknowledge the requirements of the Oklahoma Tax Commission and the IRS Office of Safeguards regarding the security and integrity of Federal Tax Income Data (FTI)..

The Oklahoma Tax Commission has requested this addendum be added to the contract due to Federal Regulations as outlined below.

**Background:**

The Oklahoma Tax Commission receives Federal Income Tax Data (FTI) from the IRS in order to more effectively collect taxes. The IRS Office of Safeguards requires all Agencies receiving FTI to follow directives outlined in IRS Publication 1075 (full publication attached). Section 11.3 of Pub. 1075 (page 64) requires OTC to provide the IRS with a 45 day notice for Disclosing FTI to Contractors. Although the scope of the BDNA Discovery Project does not include examining FTI, granting the BDNA contractor elevated privileges that will allow examination of FTI makes this notification necessary. A copy of the vendor contract OR answers to the questions listed below are required to prepare the 45 day notification.

## Information required to complete the IRS 45 day Notice:

- Name and address of contractor

Capgemini Government Solutions, LLC  
2250 Corporate Park Drive, Suite 410  
Herndon, VA 201071

- Contract number and date awarded

Purchase Order Number 0909004872  
August 31, 2010

- Period contract covers

August 31, 2010 through March 31, 2011

- Number of contracted workers

10 Contracted workers, including 2 who are subcontractors

- Description of the work to be performed by the contractor, including phased timing, how the FTI will be accessed and how tasks may change throughout the different phases

Perform an electronic inventory of physical IT assets used to support the agency mission. This asset inventory will identify all physical equipment (desktops, laptops, computer platforms, storage platforms and network gear) used to support the agency mission, along with operating systems, software tools, database products and other software items that enable the agencies mission.

- Procedures for agency oversight on contractor access, storage, and destruction of FTI, disclosure awareness training, and incident reporting
  - Office of State Finance will insure that all agency policies and procedures regarding data access, storage, destruction and awareness training are being properly followed and enforced.
  - Capgemini has executed a non-disclosure agreement with the State of Oklahoma
- Location where work will be performed (contractor site or agency location) and how data will be secured if it is moved from the secure agency location
  - Agency Location (TAX Agency)
  - Scanned inventory data will be transmitted to the collector located in OSF secured datacenter, using HTTPS secure data transfer protocol
- Statement whether subcontractor(s) will have access to FTI

In the performance of duties identified below, Subcontractor will have the technical ability to access to FTI. However, the execution of this contract does not require contractor utilization of FTI data.

- Name(s) and address(es) of all subcontractor(s), if applicable

BDNA Corporation  
339 North Bernardo Avenue  
Mountain View, California 94043

Roraima Consulting, Inc.  
118-44 Guy R. Brewer Blvd.  
Jamaica, New York 11434

- Description of the work to be performed by subcontractor(s)
  - Roraima: Conduct telecommunications analysis, looking at the high level architecture and design of the enterprise backbone and data traffic across the backbone and network segments provided, identify network redundancies, and potential overlapping networks that may contribute to immediate cost savings opportunities without compromising security or quality of services being provided.
  - BDNA: Connect the inventory collector appliance to the network; supervise the entry of the collection parameters; initiate the inventory scan processes; resolve any scan related issues / discrepancies that may arise
- Location(s) where work will be performed by subcontractor(s) and how data will be secured if it is moved from a secure agency location.
  - In the Agency's data center
  - Data will be transmitted via secure HTTPS transmission to the data collector located in the Office of State Finance data center. No data will be transmitted outside of non-State systems.

Requirements for this Addendum:

Excerpt from:

# Publication 1075

## Tax Information Security Guidelines For Federal, State and Local Agencies *Safeguards for Protecting Federal Tax Returns and Return Information*

Pages 99-103

The agency should include the Exhibit 7 language for either General Services or Technology Services, as appropriate and include the language below to the greatest extent possible, applicable to the specific situation.

### **CONTRACT LANGUAGE FOR GENERAL SERVICES**

#### **I. PERFORMANCE**

In performance of this contract, the Contractor agrees to comply with and assume responsibility for compliance by his or her employees with the following requirements:

(1) All work will be performed under the supervision of the contractor or the contractor's responsible employees.

(2) Any Federal tax returns or return information (hereafter referred to as returns or return information) made available shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of this contract. Inspection by or disclosure to anyone other than an officer or employee of the contractor is prohibited.

(3) All returns and return information will be accounted for upon receipt and properly stored before, during, and after processing. In addition, all related output and products will be given the same level of protection as required for the source material.

(4) No work involving returns and return information furnished under this contract will be subcontracted without prior written approval of the IRS.

(5) The contractor will maintain a list of employees authorized access. Such list will be provided to the agency and, upon request, to the IRS reviewing office.

(6) The agency will have the right to void the contract if the contractor fails to provide the safeguards described above.

(7) (Include any additional safeguards that may be appropriate.)

#### **II. CRIMINAL/CIVIL SANCTIONS**

(1) Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that returns or return information disclosed to such officer or employee can be used only for a purpose and to

the extent authorized herein, and that further disclosure of any such returns or return information for a purpose or to an extent unauthorized herein constitutes a felony punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as five years, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized future disclosure of returns or return information may also result in an award of civil damages against the officer or employee in an amount not less than \$1,000 with respect to each instance of

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unauthorized disclosure. These penalties are prescribed by IRC Sections 7213 and 7431 and set forth at 26 CFR 301.6103(n)-1.

(2) Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that any return or return information made available in any format shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of this contract. Inspection by or disclosure to anyone without an official need to know constitutes a criminal misdemeanor punishable upon conviction by a fine of as much as \$1,000.00 or imprisonment for as long as 1 year, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized inspection or disclosure of returns or return information may also result in an award of civil damages against the officer or employee [United States for Federal employees] in an amount equal to the sum of the greater of \$1,000.00 for each act of unauthorized inspection or disclosure with respect to which such defendant is found liable or the sum of the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure plus in the case of a willful inspection or disclosure which is the result of gross negligence, punitive damages, plus the costs of the action. The penalties are prescribed by IRC Sections 7213A and 7431.

(3) Additionally, it is incumbent upon the contractor to inform its officers and employees of the penalties for improper disclosure imposed by the Privacy Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C. 552a(l)(1), which is made applicable to contractors by 5 U.S.C. 552a(m)(1), provides that any officer or employee of a contractor, who by virtue of his/her employment or official position, has possession of or access to agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is so prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

(4) Granting a contractor access to FTI must be preceded by certifying that each individual understands the agency's security policy and procedures for safeguarding IRS information. Contractors must maintain their authorization to access FTI through annual recertification. The initial certification and recertification must be documented and placed in the agency's files for review. As part of the certification and at least annually afterwards, contractors should be advised of the provisions of IRC Sections 7431, 7213, and 7213A (see Exhibit 6, *IRC Sec. 7431 Civil Damages for Unauthorized Disclosure of Returns and Return Information* and Exhibit 5, *IRC Sec. 7213 Unauthorized Disclosure of Information*). The training provided before the initial certification and annually thereafter must also cover the incident response policy and procedure for reporting unauthorized disclosures and data breaches. (See Section 10) For both the initial certification and the annual certification, the contractor should sign, either with ink or electronic signature, a confidentiality statement certifying their understanding of the

security requirements.

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### **III. INSPECTION**

The IRS and the Agency shall have the right to send its officers and employees into the offices and plants of the contractor for inspection of the facilities and operations provided for the performance of any work under this contract. On the basis of such inspection, specific measures may be required in cases where the contractor is found to be noncompliant with contract safeguards.

### **CONTRACT LANGUAGE FOR TECHNOLOGY SERVICES**

#### **I. PERFORMANCE**

In performance of this contract, the contractor agrees to comply with and assume responsibility for compliance by his or her employees with the following requirements:

(1) All work will be done under the supervision of the contractor or the contractor's employees.

(2) Any return or return information made available in any format shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material will be treated as confidential and will not be divulged or made known in any manner to any person except as may be necessary in the performance of this contract. Disclosure to anyone other than an officer or employee of the contractor will be prohibited.

(3) All returns and return information will be accounted for upon receipt and properly stored before, during, and after processing. In addition, all related output will be given the same level of protection as required for the source material.

(4) The contractor certifies that the data processed during the performance of this contract will be completely purged from all data storage components of his or her computer facility, and no output will be retained by the contractor at the time the work is completed. If immediate purging of all data storage components is not possible, the contractor certifies that any IRS data remaining in any storage component will be safeguarded to prevent unauthorized disclosures.

(5) Any spoilage or any intermediate hard copy printout that may result during the processing of IRS data will be given to the agency or his or her designee. When this is not possible, the contractor will be responsible for the destruction of the spoilage or any intermediate hard copy printouts, and will provide the agency or his or her designee with a statement containing the date of destruction, description of material destroyed, and the method used.

(6) All computer systems receiving, processing, storing, or transmitting Federal tax information must meet the requirements defined in IRS Publication 1075. To meet functional and assurance requirements, the security features of the environment must provide for the managerial, operational, and technical controls. All security features must be available and activated to protect against unauthorized use of and access to Federal tax information.

(7) No work involving Federal tax information furnished under this contract will be subcontracted without prior written approval of the IRS.

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(8) The contractor will maintain a list of employees authorized access. Such list will be provided to the agency and, upon request, to the IRS reviewing office.

(9) The agency will have the right to void the contract if the contractor fails to provide the safeguards described above.

(10) (Include any additional safeguards that may be appropriate.)

#### **II. CRIMINAL/CIVIL SANCTIONS:**

(1) Each officer or employee of any person to whom returns or return information is or

may be disclosed will be notified in writing by such person that returns or return information disclosed to such officer or employee can be used only for a purpose and to the extent authorized herein, and that further disclosure of any such returns or return information for a purpose or to an extent unauthorized herein constitutes a felony punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as 5 years, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized further disclosure of returns or return information may also result in an award of civil damages against the officer or employee in an amount not less than \$1,000 with respect to each instance of unauthorized disclosure. These penalties are prescribed by IRC sections 7213 and 7431 and set forth at 26 CFR 301.6103(n)-1.

(2) Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that any return or return information made available in any format shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of the contract. Inspection by or disclosure to anyone without an official need to know constitutes a criminal misdemeanor punishable upon conviction by a fine of as much as \$1,000 or imprisonment for as long as 1 year, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized inspection or disclosure of returns or return information may also result in an award of civil damages against the officer or employee [United States for Federal employees] in an amount equal to the sum of the greater of \$1,000 for each act of unauthorized inspection or disclosure with respect to which such defendant is found liable or the sum of the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure plus in the case of a willful inspection or disclosure which is the result of gross negligence, punitive damages, plus the costs of the action. These penalties are prescribed by IRC section 7213A and 7431.

(3) Additionally, it is incumbent upon the contractor to inform its officers and employees of the penalties for improper disclosure imposed by the Privacy Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C. 552a(i)(1), which is made applicable to contractors by 5 U.S.C. 552a(m)(1), provides that any officer or employee of a contractor, who by virtue of his/her employment or official position, has possession of or access to agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

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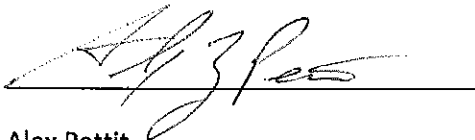
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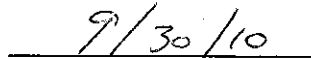
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By signature below, both parties agree to this Addendum and the regulations to be followed to ensure that the contract duties are executed and maintained by both parties within the requirements of the Oklahoma Tax Commission and the IRS Office of Safeguards as outlined in Publication 1075, pp 99-103 as outlined above.



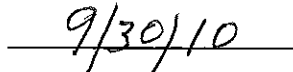
Alex Pettit  
Chief Information Officer  
2209 N. Central Avenue  
Oklahoma City, OK 73105



Date



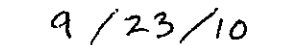
Joseph Fleckinger  
Deputy Director of Information Technology  
2209 N. Central Avenue  
Oklahoma City, OK 73105



Date



Christopher Giusti  
Chief Financial Officer  
Capgemini Government Solutions, LLC  
2250 Corporate Park Drive, Suite 410  
Herndon, VA 20171



Date