

## Office Hours: February 2021

### 45-Day Notification Process

Tuesday, February 16<sup>th</sup>, 2021 at 1:00PM ET and 3:00PM ET

Thursday, February 18<sup>th</sup>, 2021 at 1:00PM ET and 3:00PM ET

- 1. Is the 45-day notification meant to be a request for permission to proceed or just a notification to inform the IRS of our intention?**
  - The 45-day notification is a request for permission to move the cloud. The IRS wants to know about any movement to the cloud, so cloud requirements are in place to secure federal tax information (FTI).
  
- 2. If this is a request for permission to proceed to the cloud, why must we establish an SLA with a cloud provider before receiving permission to proceed?**
  - To make sure minimum security requirements align with Publication 1075, an SLA shows the contractual obligations for that cloud provider.
  
- 3. Do we still need to resubmit a renewal for live data testing every three years?**
  - We approve live data testing for up to three years, but it could be less. After three years, you'll need to submit a form to use the live data.
  
- 4. If contractors will not be accessing FTI or have potential to access FTI, is the 45-day notification still needed?**
  - If no contractors will be accessing FTI, then the 45-day contractor notification isn't needed; but you still need to submit the live data testing and cloud notification.
  
- 5. If the agency just puts the data straight into production in a new system and doesn't do any testing, is notification needed or is that just an update to the SSR?**
  - If the agency is simply moving new data into a production environment and not implementing a cloud solution, a cloud computing or live data testing form is not needed. A few things for agencies to keep in mind when moving data:
    - Confirm the same IRS-approved physical and logical controls are in place for the FTI data.
    - Confirm the application allows no access by offshore equipment or personnel.
    - Update the agency's annual SSR submission with any changes to the FTI environment.
    - Submit a 45-day contractor notification for any new contractors accessing the environment or providing support, if the Office of Safeguards wasn't previously notified about them and a 45-day cloud notification is needed if the new production system is in a cloud environment.
  
- 6. If our cloud computing environment isn't FedRAMP certified, is this a finding during the on-site review. If so, what level of finding is this?**

- If the cloud environment is not FedRAMP certified, it's a critical finding during the review.
- 7. In a multi-cloud environment, how do you handle FedRAMP authorization. Does each cloud instance just need to be FedRAMP compliant?**
- Any cloud environment hosting FTI needs to be FedRAMP certified.
- 8. When moving data from one cloud to another, is anything more than FIPS 140-2 compliant encryption needed?**
- Refer to the Media Sanitation and Transfer section of Publication 1075 for details of what's needed when moving data from one cloud to another. For example, we want to make sure data is tracked from location to location and deleted from the previous cloud environment.
- 9. Is 45-day notice needed for using a modeling tool such as Erwin to model the database with FTI for performance improvement? All controls will be in place. The modeling tool will include access to FTI, so as I understand it, we'll need to file a notification and request approval. Is that correct?**
- Sending a 45-day notification is necessary for any testing environment housing FTI data.
- 10. Under Audit and Accountability, I see a seven-year retention requirement, does the IRS expect us to retain FTI for seven years?**
- In case of breaches, we want seven years of audit logs for anything holding FTI on the network.
- 11. Will Safeguards update the Nessus audit files on the Safeguards website?**
- Nessus audit files are part of the updated Safeguards Computer Security Evaluation Matrix (SCSEM) package under final review now. We expect to have the updated SCSEM package available to agencies in spring 2021.
- 12. When will the IRS publish the new Publication 1075?**
- We're revising Publication 1075, and we don't have a release date for the final version yet.
- 13. We submitted a request to the IRS Safeguards mailbox to ask for a 30-day extension. The response said it would take five to seven business days to get a decision. Are you quick with giving a response on that?**
- IRS Safeguards is reviewing the agency's request for extension of their SSR submission, and we'll send a response within the timeframe we provided to the agency.
- 14. Will cloud assessments incorporate 800-53 r5?**
- The updated Publication 1075 will include security controls from NIST 800-53 r5. We're evaluating the cloud assessment controls to include in the document.

**15. I filed at 45-day notice for Microsoft 365 Government Cloud that's IRS 1075 certified, and I was told to follow procedures that require audit of Microsoft. Why?**

- The Office of Safeguards isn't asking agencies to audit the cloud service provider. We're simply asking the agency to let us know what technical safeguards are in place and provided by the cloud vendor to protect and safeguard FTI as it traverses the cloud environment.

**16. Do you still have a 45-day notification template form for contractors? Where can I find it?**

- We have 45-day notification templates for cloud notifications and live data testing but no forms for contractors. Find procedures and information to include in the notification on the [45 Day Notifications](#) page of IRS.gov. Other webpages with links to 45-day notification template: [Cloud Computing Environment, Use of Live FTI in System Testing](#)

**17. We recently moved to a building with badge access for entering the building and elevator but no security guard. The same card is used for access through those two locations. Does that qualify as two barriers for the computer used to access FTI? Note: The computer requires login credentials.**

- If two barriers are outside the location where FTI is stored, then this would be two barriers. If anyone with access to the elevators also has access to the floors where FTI is stored, and the FTI is not kept in a locked cabinet in a locked room, then this doesn't qualify as two barriers.

**18. Within a large contracting company, there are multiple sub-contractors. The main contractor has all the security requirements in place. Do the sub-contractors need to be added to the 45-day notification letter? Or, is it sufficient to have the main contractor listed with the number of sub-contractors on the form?**

- Any contractors with access to FTI data need to be included in the SLA, per Publication 1075.
- Any sub-contractors with access to FTI should be listed individually with their address, the FTI to be disclosed and the work they'll perform, as described at [45 Day Notifications](#) page on IRS.gov.

**19. What if the contractor requests to use sub-contractors after the approval of a 45-day letter?**

- We'll need a new 45-day notification for a new sub-contractor.