

Tax Administration





How to Detect that Your Domains are Being Abused for Phishing by Using DNS

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About us





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Why do we combat phishing attacks?

- Why is fighting phishing so important?
 - Damage for citizens and businesses;
 - Losing trust in the relationship between the Taxpayer and the Dutch Tax and Customs Administration.
- Important to discover phishing campaigns as soon as possible.
- Break the money circle, it's all about money.





A phishing example

Van: Belastingdienst belastingaangifte @belastingdienst.nl

Datum:23-08-2015 11:05:10 CEST

Aan: xxxxxx @planet.nl

Onderwerp: Belastingaangifte 2014

Bij controle van onze administratie hebben wij geconstateerd dat er een betalingsachterstand is ontstaan van uw belastingaangifte 2014. Wij hebben geprobeerd om het openstaande bedrag te incasseren, helaas is dit niet gelukt op het rekeningnummer dat bij ons bekend staat. Het huidige openstaande bedrag bedraagt 83,04 euro. U ontvangt ook een schriftelijke herinnering die vandaag per post is verstuurd. Thans verzoeken wij u vriendelijk om dringend het openstaand bedrag van ...

Te betalen u kunt het bedrag overmaken naar bankrekeningnummer NL62ABNA XXXXXXXXX tnv belastingdienst" onder vermelding van betalingskenmerk BTW038372293N Als u deze betaling heeft voldaan kunt u de brief als niet verzonden beschouwen. Als u binnen acht dagen deze rekening niet heeft voldaan dan verzenden wij geen aanmaning en hierbij worden incasso kosten gerekend Ik hoop u voldoende geinformeerd te hebben. Wij zien uw betaling graag tegemoet en danken u voor uw medewerking.

Met vriendelijke groet, Robert Versteegen Directeur Belastingdienst N.B. Dit is een automatisch verzonden e-mail, het is niet mogelijk deze e-mail te beantwoorden.



OK... so what now!

Starting points:

- Change may not impact the business.
- Using standards:
 - STARTTLS;
 - DNS-based Authentication of Named Entities;
 - SMTP MTA Strict Transport Security;
 - Sender Policy Framework;
 - DomainKeys Identified Mail;
 - Domain-based Message Authentication, Reporting and Conformance.

OK... so what now



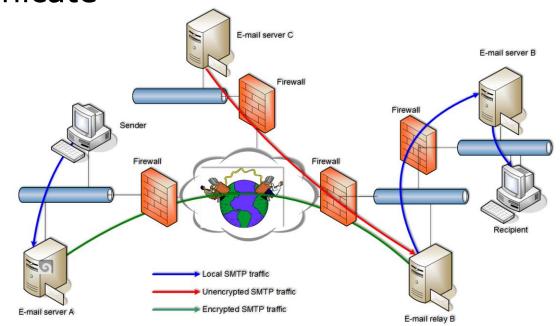
STARTTLS



 STARTTLS is used to upgrade an un-secure connection to a secure connection.

 Used between mail servers to communicate over un-secure networks.

Adding encryption to the un-secure connection.



More info:

RFC3207 - SMTP Service Extension for Secure SMTP over Transport Layer Security.



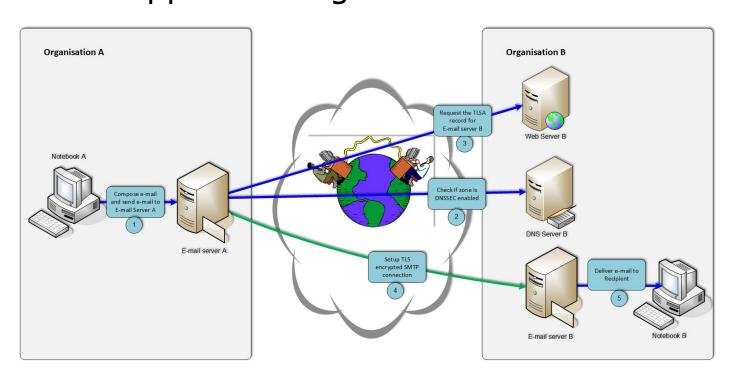
DNS-Based Authentication of Named Entities

DANE = <u>D</u>NS-Based <u>A</u>uthentication of <u>N</u>amed <u>E</u>ntities.

DANE allows to advertise TLS support through a TLSA TXT resource

record.





More info:

- RFC6698 DNS-Based Authentication of Named Entities;
- RFC7672 DANE for SMTP.



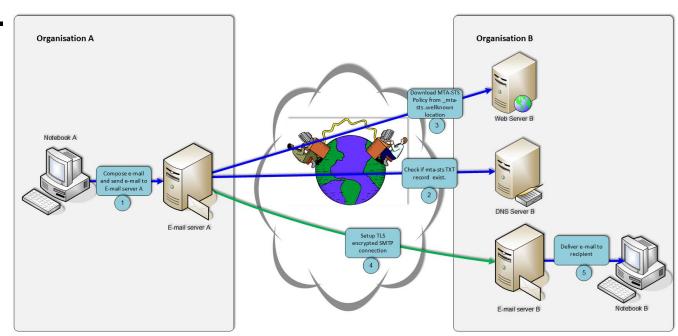
DNS-Based Authentication of Named Entities

- Example: belastingdienst.nl
- TLSA TXT resource record:



SMTP Mail Transfer Agent Strict Transport Security

- MTA-STS = <u>Mail Transfer Agent Strict Transport Security.</u>
- MTA-STS allows a receiving e-mail domain to publish their TLS policy.
- RFC published September 2018.
- Implementation:
 - gmail.com April 2019;
 - belastingdienst.nl June 2019.



More info:

- RFC8461 SMTP Mail Transfer Agent Strict Transport Security;
- RFC8460 SMTP TLS Reporting.



SMTP Mail Transfer Agent Strict Transport Security

- Example: belastingdienst.nl
- MTA-STS/TLS-RPT resource records:



SMTP Mail Transfer Agent Strict Transport Security

Example: belastingdienst.nl

URL: https://mta-sts.belastingdienst.nl/.well-known/mta-sts.txt

MTA-STS Policy file:

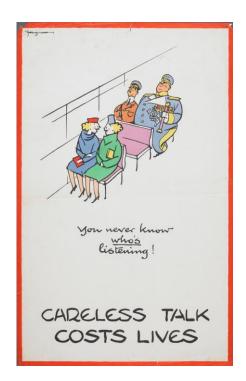
version: STSv1

mode: testing

mx: smtp1.belastingdienst.nl

mx: <additional MX records>

max age: 86400





SMTP MTA-STS Reporting – The GOOD

```
{"organization-name": "Google Inc.",
      "date-range": {
             "start-datetime": "2019-06-24T00:00:00Z",
             "end-datetime": "2019-06-24T23:59:59Z"},
      "contact-info": smtp-tls-reporting@google.com,
      "report-id": "2019-06-25T00:00:00Z belastingdienst.nl",
      "policies":[
              {"policy":
                     {"policy-type": "sts",
                                   "policy-string":[
                                   "version: STSv1",
                                   "mode: testing",
                                   "mx: <MX records>",
                                   "max age: 10368000"],
                           "policy-domain": "belastingdienst.nl",
                     "summary":{
                            "total-successful-session-count":1} } ]
```

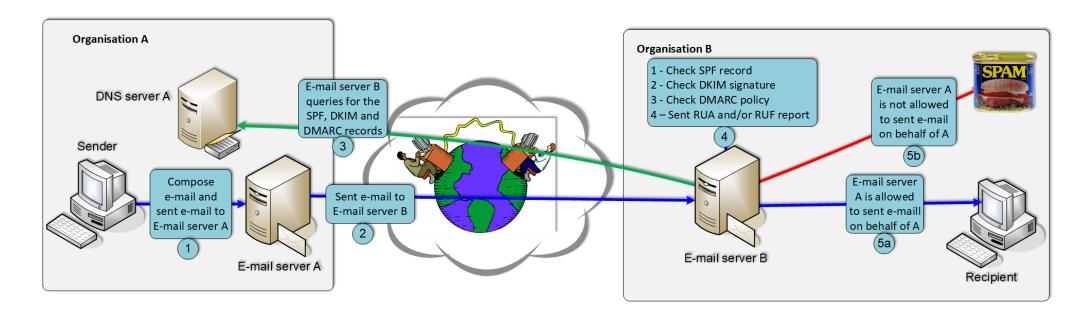


SMTP MTA-STS Reporting – The BAD





- SPF = Sender Policy Framework.
- Validates if an e-mail is sent from a valid IP address or domain.
- Check is done against SPF TXT resource records in the DNS.

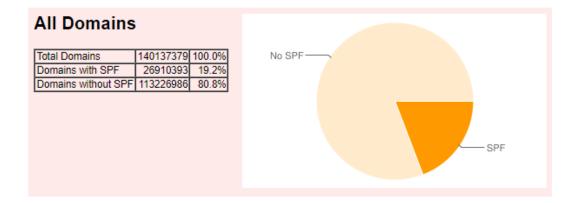


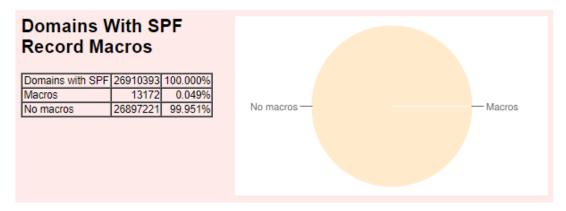
More info:

RFC7208 - Sender Policy Framework (SPF), Version 1.



- Paragraph 7.2 Macro Definitions.
- You need access to your DNS query and response log.
- 0.049% of registered domains have macros in their SPF TXT records*.





Breaking News: website will get a second life!



^{*} Source: https://spf-all.com/stats.html



- By using macros in the SPF TXT resource records you get visibility on:
 - %s Complete sender e-mail address;
 - %h HELO/EHLO of the sending e-mail server;
 - %I Local-part of the sending e-mail address;
 - %o Domain-part of the sending e-mail address;
 - %i IP address of the sending e-mail server.

Appendix C. Further Testing Advice

Another approach that can be helpful is to publish records that include a "tracking exists:" mechanism. By looking at the name server logs, a rough list can then be generated. For example:

v=spf1 exists:_h.%{h}._l.%{l}._o.%{o}._i.%{i}._spf.%{d} ?all

This associated macro expansion would cause the sending HELO domain, local-part of the sending email address domain part of the sending

BE AWARE

%I and %s will introduce a privacy-issue! There will be valid e-mail addresses in resolver logs!



- Example: belastingdienst.nl
- Basic SPF implementation.
- SPF TXT resource record:

Do not forget your subdomains! (and there subdomains, and there....)

```
*.belastingdienst.nl IN TXT "v=spf1 -all"

*.acc.belastingdienst.nl IN TXT "v=spf1 -all"
```



How can we detect phishers when they not using our infrastructure?



If everything happens on the Internet and not on our servers?



- Example: belastingdienst.nl
- Advanced SPF implementation with macros.
- The SPF redirect resource record:

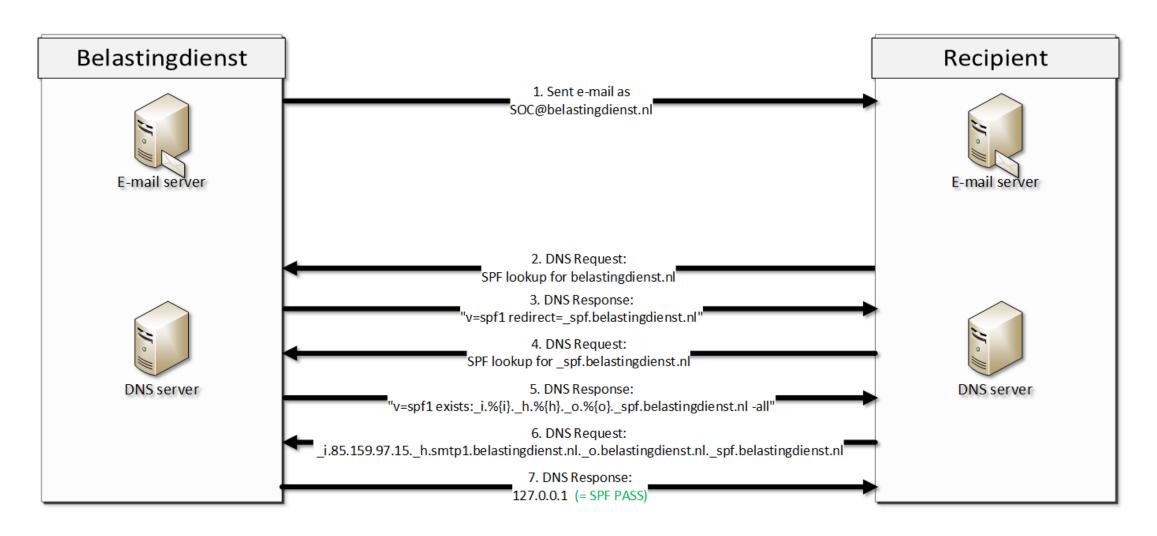
```
belastingdienst.nl. IN TXT "v=spf1 redirect=_spf.belastingdienst.nl
```

• The SPF exists resource record and macros:

```
_spf.belastingdienst.nl IN TXT "v=spf1 \
exists:_i.%{i}._h.%{h}._o.%{o}._spf.belastingdienst.nl -all"
_i.85.159.101.15._h.smtp2.belastingdienst.nl._o.belastingdienst.nl.\
_spf.belastingdienst.nl. IN A 127.0.0.1
_i.85.159.101.15._h.belastingdienst.nl._o.belastingdienst.nl.\
_spf.belastingdienst.nl. IN A 127.0.0.1
```

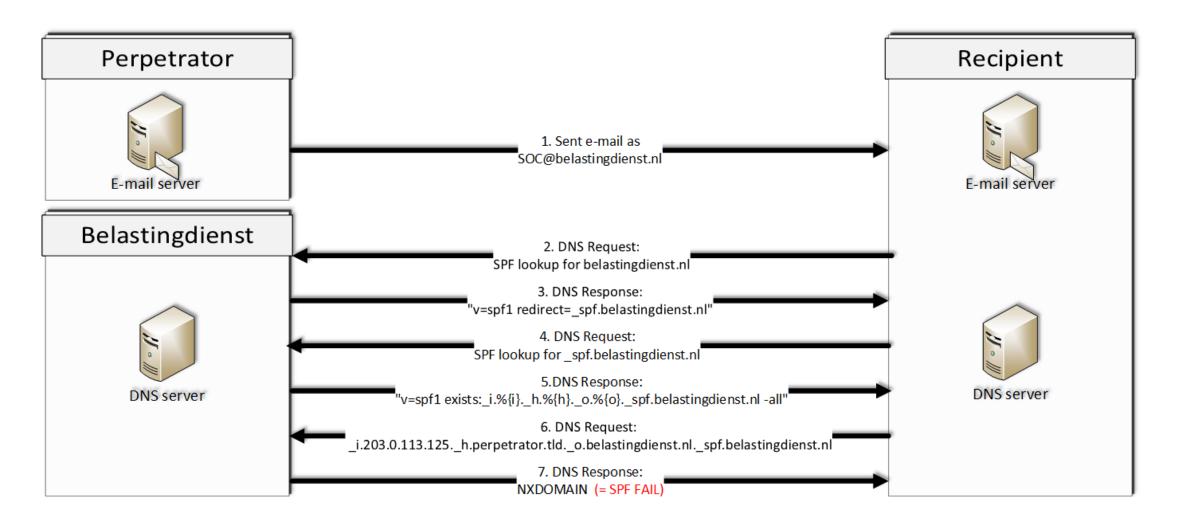


Sender Policy Framework – The Good





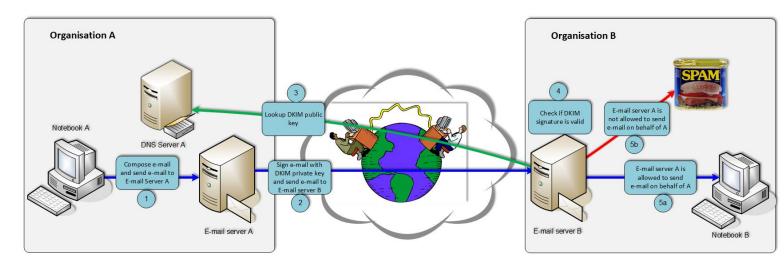
Sender Policy Framework – The Bad





DomainKeys Identified Mail

- DKIM = DomainKeys Identified Mail.
- Signs body and selected parts of the SMTP header.
- Signature is transmitted in a DKIM-signature header.
- Public DKIM key is stored in the DNS as a TXT resource record.



More info:

RFC6376 - DomainKeys Identified Mail (DKIM) Signatures



DomainKeys Identified Mail

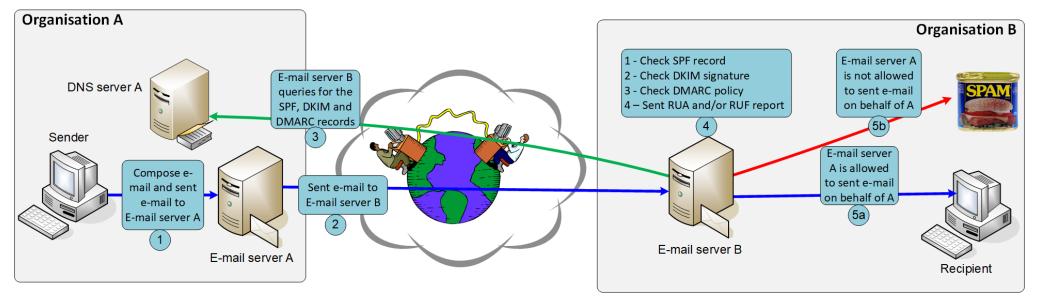
- Example: belastingdienst.nl:201707
- A DKIM selector is needed. Can be found in the header of the e-mail.
- DKIM TXT resource record:

201707._domainkey.belastingdienst.nl IN TXT "v=DKIM1;
p=MIIBIjANBgkqhkiG9w0BAQEFAAOCAQ8AMIIBCgKCAQEAyzXWCOzeB5qswey69WrHNeqdgnNUiFJ
kT/EMjm78h1zMXkrd6t0VtTB4rAe39/BlwNFC0jKskE3u1nl6whfQX3fT/68xr2SdcOp6j/DTtS6r
C1EWFXyawX6NfxM/Pt8DV5CLDFGHMht63LetGyiQYv+TrBBiATPjfLPgrArx7jaAoPv0Az/ec86rl
+Q9jXA0Q07zR6Ih""0TIJYwnzVf/7Ds14GpsmZsN1oEaXhauuDuynQsHm9iptzKC8IKHaGr9g8qPn
h8PDAm0QJSWAq5j1h12j7qjMLwOMEwPKwCE9HnWzeUpzxaJDHL2K4dHYkXF6ErRjLhtTU2Mx6/F+7
Ku4wQIDAQAB;"



Domain-based Authentication, Reporting & Conformance

- DMARC = Domain-based Authentication, Reporting & Conformance.
- How to deal with the results of the SPF and / or DKIM checks of received e-mails.



More info:

RFC7489 - Domain-based Message Authentication, Reporting, and Conformance.



Domain-based Authentication, Reporting & Conformance

- Example: belastingdienst.nl
- DMARC TXT resource record:

```
rua=mailto:dmarc.rua@belastingdienst.nl; sp=reject;"
```

The ruf-tag defines the e-mail address where forensics reports **BE AWARE** must be sent to. Be aware of privacy issues! RUF reports contain parts of the original mail body.



Summarization of the standards

- Implementation of these standards give you more detection and prevention capabilities.
- Implementation of these standards can be done. We have ~550 domains. It took us about 1 month to implement.
- Both sender as recipient must implement these standards.
- Dutch Governmental Organizations must comply to Dutch Standardization Platform comply or explain list.
- SIDN, financial incentive DMARC and STARTTLS.





How to implement all of this

And the good news is you get everything from us for FREE!











Now what to do with all the info?

- Great info > do something with it:
 - DMARC > more insight in to what is happening on the receiving side;
 - SPF record > where are the mails coming from.



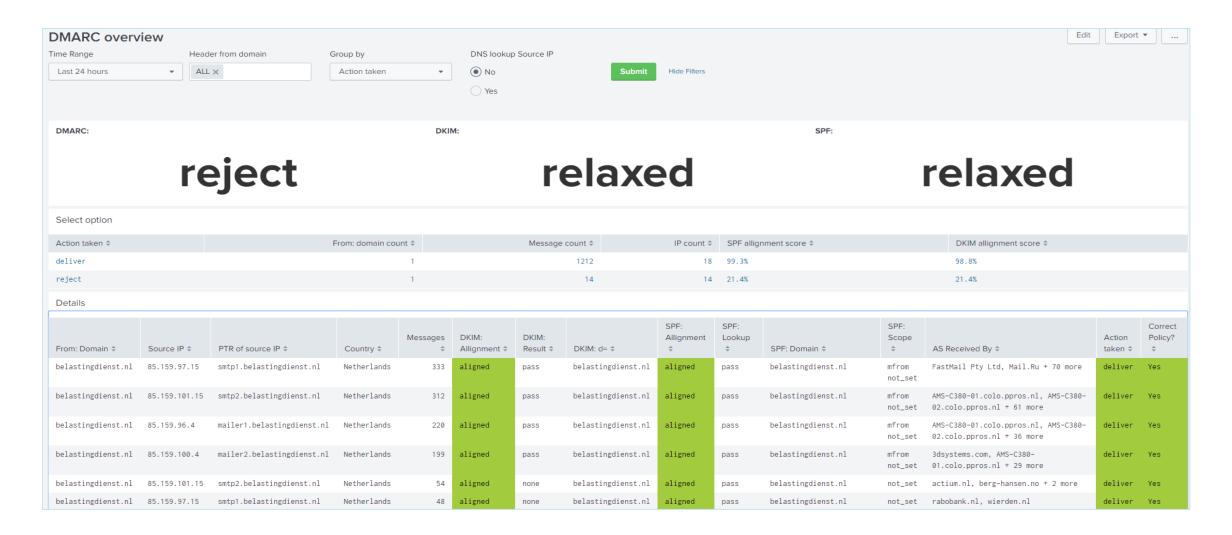


DMARC RUA Reports

- Delivered via e-mail as *.XML or *.XML.GZ
- The RUA e-mails are processed by Python scripts to use for dashboarding.
 - Output in key=value pair OR in JSON.
- You need to have:
 - a DMARC record in your DNS zone file;
 - network access to the RUA mail box by using POP3(s) or IMAP(s);
 - userid and password for the RUA mailbox.



DMARC Dashboards





DMARC Dashboards



GREEN: Authorized mail servers RED: Possible malicious mail servers

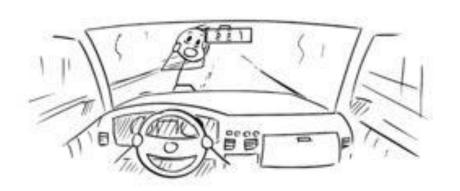


SPF Dashboarding

- Get even more insight in where e-mail is coming from and going to.
- You need:
 - to have a SPF record with macros:

```
_i.%{i}._h.%{h}._o.%{o}._spf.belastingdienst.nl
```

- To have your DNS query log enabled;
- To ingest your DNS log in a log management system
- To know the good DNS queries.





SPF Dashboarding (The Good)

Sending server IP \$	HELO/EHLO \$	Country \$	FROM email domain \$	SPF server? \$	DNS response \$	Querying IP \$	DNS Hits \$	note \$
85.159.96.4	mailer1.belastingdienst.nl	Netherlands	belastingdienst.nl	Yes	NOERROR	10428 104253 104225 104133 104134 + 2084 more	7510	-
85.159.100.4	mailer2.belastingdienst.nl	Netherlands	belastingdienst.nl	Yes	NOERROR	103250 103161 10428 104253 104225 + 2040 more	7367	-
85.159.101.15	smtp2.belastingdienst.nl	Netherlands	belastingdienst.nl	Yes	NOERROR	10428 104253 104225 104133 104134 + 1331 more	4588	-



SPF Dashboarding (The Badly Configured)

Sending server IP \$	HELO/EHLO \$	Country \$	FROM email domain \$	SPF server? \$	DNS response \$	Querying IP \$	DNS Hits \$	note \$
85.159.100.4	unknown	Netherlands	belastingdienst.nl	Yes	NXDOMAIN	104132 149249 17211 17215 1729 + 36 more	553	-
85.159.96.4	localhost	Netherlands	belastingdienst.nl	Yes	NXDOMAIN	173111 17375 17377 19449 20821 + 16 more	94	-
85.159.97.15	localhost	Netherlands	belastingdienst.nl	Yes	NXDOMAIN	17210 1723 173100 17375 17377 + 21 more	83	-



SPF Dashboarding (The Evil!)

Sending	server IP ‡	HELO/EHLO \$	Country ¢	FROM email domain ‡	SPF server? 0	DNS response ‡	Querying IP ÷	DNS Hits ≎	Note 0
190.	, 202	forward24o.mail.yandex.net	Colombia	vrnacnpoenyr.loopbaanlab.info	No	NXDOMAIN	18530 94126	14	-
123.	.147	forward508o.mail.yandex.net	Sri Lanka	kutgsboh.loopbaanlab.info	No	NXDOMAIN	217245 94123 94124	6	150
96.	. 253	forward2o.mail.yandex.net	United States	afpdxywdl.loopbaanlab.info	No	NXDOMAIN	18530 94126	6	12
83.	.62	forward767o.mail.yandex.net	Thailand	syxcmwfx.loopbaanlab.info	No	NXDOMAIN	18530 94126	3	-
97.	.128	forward4o.mail.yandex.net	Zambia	sdlmgczzvo.loopbaanlab.info	No	NXDOMAIN	18530 94126	3	*
7.	. 246	forward40o.mail.yandex.net	Azerbaijan	ucevuqqppng.loopbaanlab.info	No	NXDOMAIN	18530 94126	3	
41.	.222	forward7o.mail.yandex.net	Armenia	oayqvh.loopbaanlab.info	No	NXDOMAIN	94, .123	2	121



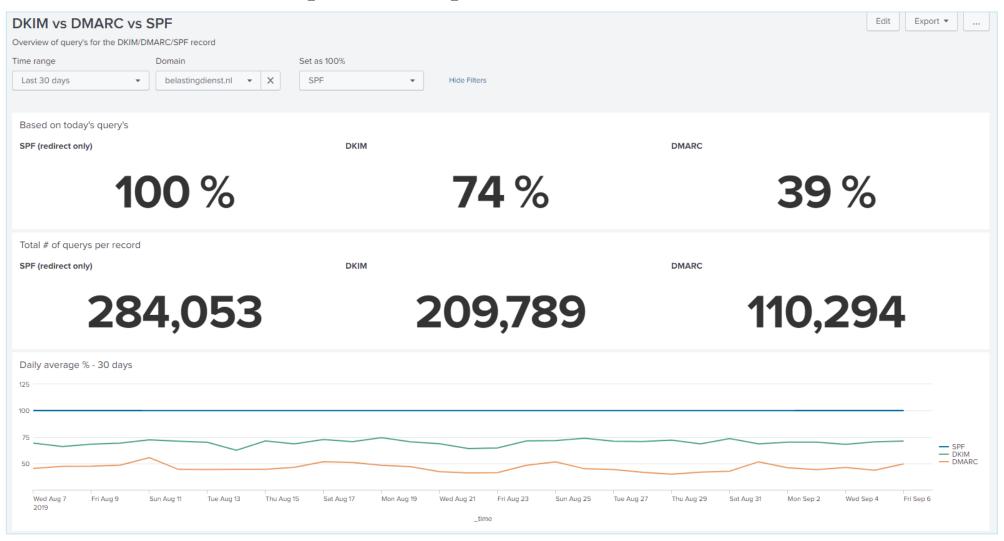
There is more!

- Python script to resolve your SPF record and fill the lookup table.
- More dashboards:
 - RFC7208, SPF info;
 - RFC7489, DMARC info;
 - Number of query's per record type;
 - DNS record help for:
 - DMARC records;
 - (Advanced) SPF record.

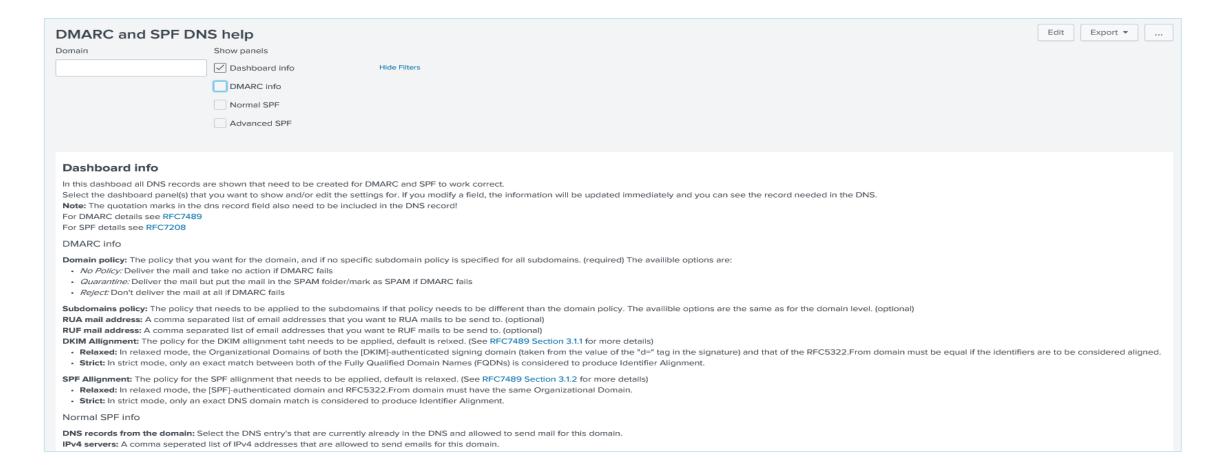




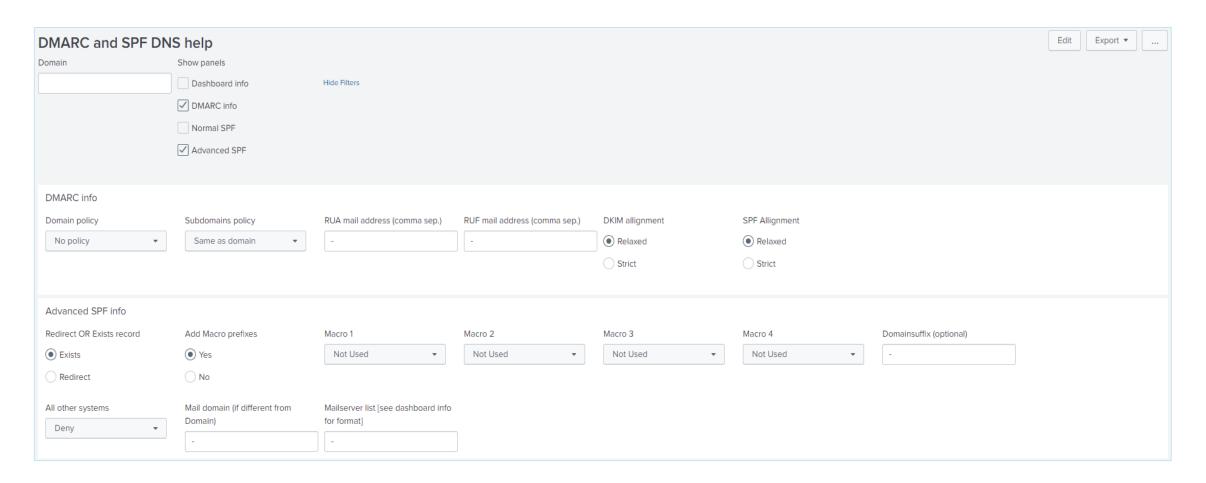
Adoption overview (W.I.P.)



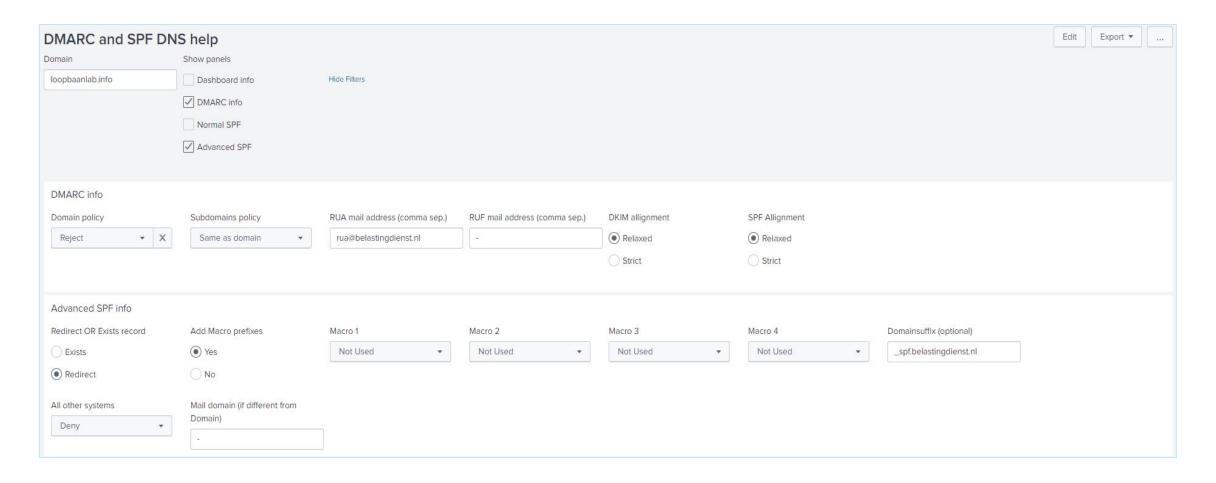














DN	IS records			
	DNS Domain \$	Record Type \$	DNS Record ≎	Note \$
1	*.loopbaanlab.info.	IN TXT	"v=spf1 -all"	Default SPF record to prevent mailing from non-existing subdomains. NOTE: you also need to create a "*" record for your subdomains. e.g.: *.acc.loopbaanlab.info
2	_dmarc.loopbaanlab.info.	IN TXT	<pre>"v=DMARC1; p=reject; rua=mailto:rua@belastingdienst.nl"</pre>	DMARC policy record
3	loopbaanlab.info.	IN TXT	"v=spf1 redirect=_spf.belastingdienst.nl"	NOTE: with an redirect record the -all must NOT be added, or the redirect record will be ignored NOTE: you also need a valid SPF record on the redirect URL
4	loopbaanlab.inforeportdmarc.belastingdienst.nl.	IN TXT	"v=DMARC1"	DMARC record to allow the cross domain sending of RUA and/OR RUF mails (rfc7489 section 7.1).



	DNS Domain \$	Record Type \$	DNS Record \$	Note \$
1	*.belastingdienst.nl.	IN TXT	"v=spf1 -all"	Default SPF record to prevent mailing from non-existing subdomains.
2	_dmarc.belastingdienst.nl.	IN TXT	"v=DMARC1; p=reject; rua=mailto:rua@belastingdienst.nl"	DMARC policy record
3	_i.85.159.100.246h.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the RFC5321.MailFrom SPF check.
4	_i.85.159.100.246h.smtp11.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the HELO/EHLO SPF check.
5	_i.85.159.100.4h.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the RFC5321.MailFrom SPF check.
6	_i.85.159.100.4,_h.mailer2.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the HELO/EHLO SPF check.
7	_i.85.159.101.15h.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the RFC5321.MailFrom SPF check.
8	_i.85.159.101.15h.smtp2.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the HELO/EHLO SPF check.
9	_i.85.159.96.4h.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the RFC5321.MailFrom SPF check.
10	_i.85.159.96.4h.mailer1.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the HELO/EHLO SPF check.
11	_i.85.159.97.15h.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the RFC5321.MailFrom SPF check.
12	_i.85.159.97.15h.smtp1.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the HELO/EHLO SPF check.
13	_i.85.159.97.246h.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the RFC5321.MailFrom SPF check.
14	_i.85.159.97.246h.smtp12.belastingdienst.nlo.belastingdienst.nlspf.belastingdienst.nl.	IN A	127.0.0.1	The exists option needs to have any A record to work. See RFC7208 section 5.7 This record is for the HELO/EHLO SPF check.



Lessons Learned



- Investigate where all your mail servers are located. The marketing department often use different mail servers for campaigns.
- Monitor your mail server logs.
- Test, test, test your SPF policy and DMARC policy. Must be in production!
- Don't forget to create a SPF record for your (non) existing subdomains with a wildcard DNS resource record!
- Splunk Dashboards and code can be found on: https://github.com/aholzel





Final Thoughts

- Get more insight into who is sending emails pretending to be you and/or your organization.
- The information can be used to gain more visibility in the MTAs your organization is using. You will be surprised, we were!
- Implementation must be done in the production environment. And yes, it can be done, we have implemented it successfully without major issues.
- A rollout can only be successful if your MTA administrators, SOC analysts and NOC engineers work closely together. Don't forget the business!
- Please only use standards defined in RFCs to avoid compatibility issues.



Resource Overview

Splunk App https://github.com/aholzel
--

RFC3207 (SMTP) https://tools.ietf.org/html/rfc3207

RFC6376 (DKIM) https://tools.ietf.org/html/rfc6376

RFC6698 (DANE-TLSA) https://tools.ietf.org/html/rfc6689

RFC7208 (SPF) https://tools.ietf.org/html/rfc7208

RFC7489 (DMARC) https://tools.ietf.org/html/rfc7489

RFC7672 (DANE-TLS) https://tools.ietf.org/html/rfc7672

RFC8460 (TLS reporting) https://tools.ietf.org/html/rfc8460

RFC8461 (MTA-STS) https://tools.ietf.org/html/rfc8461

SPF statistics https://spf-all.com/stats.html

DMARC adoption report https://250ok.com/e-mail-deliverability/how-has-dmarc-adoption-

evolved-since-2018-its-complicated/

Full Slide Deck https://github.com/Cyb0rg42/SecureEmail



Thank you!

