

## AGREEMENT FOR SAFEGUARDING TAXPAYER INFORMATION

This Agreement for Safeguarding Taxpayer Information (the "Agreement") is entered into and made effective as of \_\_\_\_\_, by and between:

**Receiving Party:** \_\_\_\_\_, with a principal place of business/address at \_\_\_\_\_ (hereinafter referred to as the "Recipient"), and

**Disclosing Party:** \_\_\_\_\_, with a principal place of business/address at \_\_\_\_\_ (hereinafter referred to as the "Disclosing Party").

### 1. PURPOSE

---

The Disclosing Party possesses certain highly confidential taxpayer information, and the Recipient requires access to this information solely for the purpose of performing \_\_\_\_\_. This Agreement establishes the security and confidentiality requirements necessary to protect federal, state, and local taxpayer information from unauthorized access, use, disclosure, alteration, or destruction.

### 2. DEFINITION OF TAXPAYER INFORMATION

---

For purposes of this Agreement, "Taxpayer Information" includes, but is not limited to, any tax returns, return information, social security numbers, employer identification numbers, financial account details, income reports, tax liability amounts, or any other data received, processed, or stored that is protected under federal, state, or local tax confidentiality laws, including Internal Revenue Code (IRC) Section 6103.

### 3. SAFEGUARDING MEASURES AND CONTROLS

---

The Recipient agrees to implement, maintain, and enforce a comprehensive written information security program containing appropriate administrative, technical, and physical safeguards. Such safeguards shall include, but are not limited to:

1. Limiting access to Taxpayer Information strictly to those employees, agents, or representatives who have a legitimate, authorized "need-to-know" to perform the designated services.
2. Ensuring all personnel with access to Taxpayer Information are legally bound by confidentiality agreements and have undergone background checks and security awareness training.
3. Storing all electronic Taxpayer Information utilizing industry-standard encryption protocols, both in transit and at rest.
4. Maintaining physical security controls to prevent unauthorized access to facilities, paper records, and server infrastructure containing Taxpayer Information.
5. Implementing robust logical access controls, including unique user identifiers and strong multi-factor authentication (MFA).

### 4. USE AND DISCLOSURE RESTRICTIONS

---

The Recipient shall not use, disclose, sell, rent, license, or otherwise make available any Taxpayer Information to any third party without the prior written consent of the Disclosing Party, unless specifically required by law or a valid court order. If disclosure is legally compelled, the Recipient shall immediately notify the Disclosing Party to allow them to seek a protective order or other appropriate remedy.

## 5. NOTIFICATION OF BREACH

---

The Recipient shall immediately, and in no event later than \_\_\_\_\_ hours after discovery, notify the Disclosing Party of any actual, suspected, or threatened unauthorized access, acquisition, use, disclosure, alteration, or destruction of Taxpayer Information. The Recipient shall fully cooperate with the Disclosing Party in any investigation, mitigation, and remediation efforts.

## 6. TERM AND TERMINATION

---

This Agreement shall commence on the effective date and remain in effect until terminated. Upon termination of this Agreement, or upon request by the Disclosing Party, the Recipient shall, at the option of the Disclosing Party, either securely return or destroy all Taxpayer Information in its possession, and certify in writing that such destruction or return has been completed in accordance with NIST standards.

## 7. COMPLIANCE WITH LAWS AND PENALTIES

---

The Recipient acknowledges that unauthorized disclosure or use of Taxpayer Information may violate federal and state criminal and civil laws, including but not limited to IRC Sections 7213, 7213A, and 7431, which carry severe criminal penalties, fines, and civil liabilities.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above.

**DISCLOSING PARTY:**

**RECIPIENT:**

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
PRINTED NAME

\_\_\_\_\_  
PRINTED NAME

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
DATE