



# Tax Information Access and Non-Disclosure Agreement

## Purpose of this form

This form legally binds those who sign it to comply with the secrecy provisions of the New York State Tax Law and the Internal Revenue Code (IRC). Individuals who come into contact with, or otherwise access state or federal income tax information, are subject to the secrecy provisions of the Tax Law and the IRC and are subject to statutory penalties for violating those laws.

**It is a crime to access your own, a friend's or a family member's tax information.  
Violators are subject to penalties as noted below.**

## Unauthorized disclosure

Any unauthorized disclosure is a **crime** punishable by **fine** or **imprisonment**, or both. It is **unlawful** to intentionally disclose tax information such as:

- any information contained in a tax return, report, physical document, or computer file;
- confidential systems information including functional, technical, and detailed systems design and architecture;
- automated analysis techniques, systems developed by the department, audit selection methodologies; and
- vendor products such as software packages.

Unauthorized disclosure includes:

- divulging or making known in any manner the contents disclosed in any report or return required under the Tax Law, including computer files;
- the willful browsing or accessing of taxpayer information by a person not authorized to view it; and
- accessing or viewing taxpayer information without a legitimate business or work-related need.

## Violations

**New York State Tax Law:** Any violation of the secrecy provisions of this agreement is punishable by a fine of up to \$10,000, imprisonment up to one year, or both. Corporations may be subject to a fine of up to \$20,000. State officers and employees making unlawful disclosures are also subject to dismissal from public office for a period of five years. [Tax Law § 1825]

**New York State Penal Law:** Any violation of Section 195.00 in relation to misconduct of public servants is punishable by up to one year of imprisonment. Other New York State Penal Law violations may also apply.

**Internal Revenue Code:** Any violation of the secrecy provisions of this agreement is punishable by a fine of up to \$1,000 for each access or unauthorized disclosure, imprisonment of up to one year, or both, together with the costs of prosecution. [IRC §§ 6103, 7213, and 7213A]

## Who must sign

This form must be signed by:

- All officers and agents of the Tax Department.
- Any contractor or subcontractor hired by the Tax Department, including their designated employees.
- Any bank or other depository, its officers or employees, that may receive a return or report required under the Tax Law.
- Any person who is permitted by law to inspect a return or report, including employees of other NYS agencies, or who may have access to a return or report.
- Unescorted visitors to any Tax Department building or premises.

**We will not process this form and may revoke your access if:**

- you leave **any** fields **incomplete or blank**;
- any of your entries are **illegible**;
- you do not **sign and date** where indicated;
- your signature is **not** original; or
- the **home address** you entered is not your place of residence.

**Certifications**

By signing below, you certify the following:

- You have read the contents of this *Tax Information Access and Non-Disclosure Agreement*, understand the Tax Department secrecy provisions, and will adhere to these provisions even after your relationship with the Tax Department ends.
- Your access to Tax Department information is for a proper purpose and does not constitute an unauthorized disclosure.
- You have read this document and understand its contents.

**Access to tax information and Tax Department systems is subject to monitoring.**

Individual's signature	Printed name and title of individual	Date signed
Individual's email address	Individual's phone number	
Individual's home address ( <i>house number and street</i> )	City	State ZIP code
Printed name of employer		
Supervisor's name	Supervisor's title	
Employer's business address ( <i>number and street</i> )	City	State ZIP code

**Properly complete all fields and sign where indicated.**

Return this completed form to: **NYS TAX DEPARTMENT  
OFFICE OF INTERNAL AFFAIRS  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0811**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

**Questions?**

Call us at 518-530-4391.