

**New York State Department of Taxation and Finance**  
**Agreement to Adhere to the Secrecy Provisions of the Tax Law**  
**And the Internal Revenue Code**

The New York State Tax Law and the Department of Taxation and Finance (department) impose secrecy restrictions on:

- all officers, employees, and agents of the department;
- any person or entity engaged or retained by the department on an independent contract basis;
- any depository, its officers and employees, to which a return may be delivered;
- any person who is permitted to inspect any report or return;
- a contractor, subcontractor, or any employee of a contractor or subcontractor hired by the department; and
- visitors to the department's buildings or premises.

Except in accordance with proper judicial order or as otherwise provided by law, it is unlawful for anyone to divulge or make known in any manner the contents or any particulars set forth or disclosed in any report or return required under the Tax Law. Computer files and their contents are covered by the same standards and secrecy provisions of the Tax Law and Internal Revenue Code that apply to physical documents.

New York State Tax Law section 1825 makes it a crime to intentionally disclose tax information. Such crime is punishable by a fine not exceeding \$10,000, imprisonment not exceeding one year, or both. In the case of a corporation, a fine of up to \$20,000 may be imposed. State officers and employees making unlawful disclosures are subject to dismissal from public office for a period of five years.

Unauthorized disclosure includes the willful browsing or accessing of taxpayer information by a person not authorized to view it. New York State Penal Law §§ 156.05 and 156.10, related to unauthorized access and computer trespass, make it unlawful to access or view taxpayer information from a computer system without a legitimate business need, punishable by up to four years imprisonment. As to employees, both of the department as well as employees of contractors, agents, and subcontractors, this includes access by an employee who is not required by his or her work assignments to view that tax information. Unlawful access, viewing and/or disclosure may also be subject to other New York State Penal Law violations as may be applicable.

**Important note: there is never a work-related reason to access one's own, a friend's, or a family member's tax information. In addition to other penalties that may be imposed, doing so may subject a person to immediate dismissal. Access to tax information and department systems is subject to monitoring.**

Unauthorized disclosure of automated tax systems information developed by the department is strictly prohibited. Examples of confidential systems information include: functional, technical, and detailed systems design; systems architecture; automated analysis techniques; systems analysis and development methodology; audit selection methodologies; and proprietary vendor products such as software packages.

The Internal Revenue Code contains secrecy provisions that apply to federal tax reports and returns. Pursuant to Internal Revenue Code sections 6103 and 7213, penalties similar to those in New York State law are imposed on any person making an unauthorized disclosure of federal tax information. In addition, Internal Revenue Code section 7213A prohibits the unauthorized inspection of returns or return information ("browsing"). The unauthorized inspection of returns or return information by any person is punishable by a fine not exceeding \$1,000 for each access, or by imprisonment of not more than one (1) year, or both, together with the costs of prosecution.

### Individual certification

I certify that I have read the above document and that I have been advised of the statutory and department secrecy requirements. I certify that I will adhere thereto, even after my relationship with the department is terminated.

|                                      |   |                |
|--------------------------------------|---|----------------|
| Signature                            | Name of person signing ( <i>print</i> ) | Date signed    |
| Address ( <i>number and street</i> ) | City                                    | State ZIP code |

### Contractor (organization) certification

I certify that I have read the contents of this *Agreement to Adhere to the Secrecy Provisions of the Tax Law and the Internal Revenue Code*, represent that I am authorized to bind the organization to this agreement, and am executing this certification on behalf of the organization.

Prior to allowing any employee, agent, or subcontractor of the organization to access department data, the organization will provide each such individual with the information contained herein, and have each execute this agreement in his or her individual capacity. The organization will provide a copy of all executed Forms DTF-202 to the department. In addition, the organization agrees to provide each such individual with such further training concerning the secrecy provisions discussed herein as may be required by the department, and will retain proof that each such individual has received such training, which shall be provided to the department at its request.

|   |                         |                |
|---|-------------------------|----------------|
| Organization name                       |                         |                |
| Name of person signing ( <i>print</i> ) | Title of person signing |                |
| Signature                               | Date signed             |                |
| Address ( <i>number and street</i> )    | City                    | State ZIP code |



## **Instructions for Form DTF-202 When Used for School District Income Verification (SDIV) Program**

Form DTF-202, *Agreement to Adhere to the Secrecy Provisions of the Tax Law and the Internal Revenue Code*, must be completed, signed, and sent to the Office of Real Property Tax Services (ORPTS) as explained below.

**All secrecy forms returned to the Office of Real Property Tax Services (ORPTS) must contain original signatures.**

Send your completed Form DTF-202 and required documentation to:

NYS TAX DEPARTMENT  
OFFICE OF REAL PROPERTY TAX SERVICES  
SDIV PROGRAM  
W A HARRIMAN CAMPUS  
ALBANY NY 12227