

# Security Summit Membership Criteria

## Criteria for Membership

### IRS

- Under the authority vested in the Commissioner of the IRS to enforce and administer the Internal Revenue laws under Title 26, United States Code (U.S.C.) § 7803 and Treasury Order 150-10, the IRS is responsible for tax administration and the investigation and determination of violations of the Internal Revenue Code (Title 26, U.S.C.)
- In accordance with federal laws and regulations, the IRS is committed to the Security Summit effort including reporting requirements, confidentiality, privacy and data protection standards, and provides insights, information and data of value to the protection of the tax ecosystem.
- Pursuant to Title 44, United States Code, Chapter 35, Office of Management and Budget Circular A-130, and other mandates applicable to federal agencies, the IRS complies with NIST cybersecurity guidelines.
- Disclosure, re-disclosure, sharing and/or dissemination of tax returns or tax return information is prohibited except as provided by 26 U.S.C. §6103. The IRS recognizes individuals' rights of privacy and ensures compliance with applicable privacy laws and regulations and adheres to the applicable regulations and laws governing the public disclosure of information.

### States/Cities

- Must have tax administration responsibility associated with individual and /or business income tax return filing and processing.
- Must be compliant with the safeguard requirements for protecting federal tax returns and return information in accordance with § 6103 (p)(4) of the Internal Revenue Code and Publication 1075.
- Must agree to and implement the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) as documented in "Framework for Improving Critical Infrastructure Cybersecurity," Version 1.0, dated February 12, 2014 (or newer versions) to promote the protection of information technology (IT) infrastructure within the tax ecosystem.
- Must have the capability and agree to provide insights, information, or data of value to the protection of the tax ecosystem.
- Must adhere to the terms and conditions of the MOU including reporting requirements, confidentiality, privacy and data protection standards.
- Comply with the guidelines and requirements established by the Security Summit working groups (such as authentication, "trusted customer", security standards, etc.).
- Must be willing and able to commit resources to Security Summit efforts.
- Agree to and abide by the Security Summit non-disclosure agreement.

## Industry

### Software Developers/Electronic Return Originators (EROs)

- Must have a national role in the tax ecosystem including the electronic transmission and processing of income tax returns and refunds.
- Tax Industry Electronic Return Transmission Organizations must have a return volume above 50,000 number of accepted returns per season.
- Tax Industry Electronic Return Transmission Organizations must be an authorized e-File Provider in good standing and a holder of a valid EFIN. (By providing the page from annual e-File application with e-Services indicating that the application is accepted).
- Tax Industry Electronic Return Transmission Organizations must be compliant with the analysis and lead reporting requirements for indicators of potential identity theft tax refund fraud activity under Publication 1345.
- Must agree to and implement the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) as documented in "Framework for Improving Critical Infrastructure Cybersecurity," Version 1.0, dated February 12, 2014 (or newer versions) to promote the protection of information technology (IT) infrastructure within the tax ecosystem.
- Must adhere to the terms and conditions of the MOU including reporting requirements, confidentiality, privacy and data protection standards.
- Must have the capability and agree to provide insights, information, or data of value to the protection of the tax ecosystem.
- Comply with the guidelines and requirements established by the Security Summit working groups (such as authentication, "trusted customer", security standards, etc.).
- Must be willing and able to commit resources to Security Summit efforts.
- Agree to and abide by the Security Summit code of conduct and non-disclosure agreement.
- All members are expected to be current with all federal tax obligations (i.e. business taxes, including any corporate and employment taxes).

### Financial Services

- Must have a national role in the tax ecosystem including the electronic transmission and processing of income tax returns and refunds.
- Must participate in the IRS External Leads and Rejected Direct Deposit Opt-In Programs or have an established process in place to facilitate the recovery of fraudulent refunds.
- Must agree to and implement the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) as documented in "Framework for Improving Critical Infrastructure Cybersecurity," Version 1.0, dated February 12, 2014 (or newer versions) to promote the protection of information technology (IT) infrastructure within the tax ecosystem.

- Must adhere to the terms and conditions of the MOU including reporting requirements, confidentiality, privacy and data protection standards.
- Must have the capability and agree to provide insights, information, or data of value to the protection of the tax ecosystem.
- Comply with the guidelines and requirements established by the Security Summit working groups (such as authentication, “trusted customer”, security standards, etc.).
- Must be willing and able to commit resources to Security Summit efforts.
- Must agree to and abide by the Security Summit code of conduct and non-disclosure agreement.
- All member organizations are expected to be current with all federal tax obligations (i.e. business taxes, including any corporate and employment taxes).

### **Payroll Reporting Agents**

- Must have a national role in the tax ecosystem including the electronic transmission and processing of employment tax returns and Forms W-2.
- Must have a return volume of above 50,000 accepted e-filed employment tax returns per year.
- Must be an authorized e-File Provider in good standing and a holder of a valid EFIN and Reporting Agent PIN. (By providing the page from annual e-File application with e-Services indicating that the application is accepted).
- Must agree to and implement the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) as documented in “Framework for Improving Critical Infrastructure Cybersecurity,” Version 1.0, dated February 12, 2014 (or newer versions) to promote the protection of information technology (IT) infrastructure within the tax ecosystem.
- Must have the capability and agree to provide insights, information, or data of value to the protection of the tax ecosystem.
- Must be willing and able to commit resources to Security Summit efforts.
- Must agree to and abide by the Security Summit code of conduct and non-disclosure agreement.
- All members are expected to be current with all federal tax obligations (i.e. business taxes, including any corporate and employment taxes).

### **Others**

- Must have a national role in the tax ecosystem including the electronic transmission and processing of income tax returns and refunds.
- Must agree to and implement the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) as documented in “Framework for Improving Critical Infrastructure Cybersecurity,” Version 1.0, dated February 12, 2014 (or newer versions) to

promote the protection of information technology (IT) infrastructure within the tax ecosystem (if applicable).

- Must adhere to the terms and conditions of the MOU including reporting requirements, confidentiality, privacy and data protection standards.
- Must have the capability and agree to provide insights, information, or data of value to the protection of the tax ecosystem.
- Comply with the guidelines and requirements established by the Security Summit working groups (such as authentication, “trusted customer”, security standards, etc.).
- Must be willing and able to commit resources to Security Summit efforts.
- Must agree to and abide by the Security Summit code of conduct and non-disclosure agreement.
- All member organizations are expected to be current with all federal tax obligations (i.e. business taxes, including any corporate and employment taxes).

### **Endorsing Organizations**

- Must be a National Organization accepted by the IRS, that supports membership having a primary role in the tax ecosystem.
- Must support and influence tax administration through the collective activities and commitments of their members.
- Must agree to and abide by the Security Summit code of conduct and non-disclosure agreement.
- All endorsing organizations are expected to be current with all federal tax obligations (i.e. business taxes, including any corporate and employment taxes).

Note: Representatives outside of the Security Summit MOU agreement must be associated with a national organization accepted by the IRS.