



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Policy Statement 10-2 (New), Privacy First: Protecting Privacy and Safeguarding Confidential Tax Information

- (1) **Privacy First: Protecting Privacy and Safeguarding Confidential Tax Information**
- (2) The IRS strives to preserve and enhance public confidence by advocating for the appropriate protection, authentication, minimization, retention, and disclosure of sensitive information.
- (3) The IRS follows the overarching privacy ethical framework from the [IRS Privacy Principles](#) as it relates to sensitive data, which includes personally identifiable information (PII) and tax information. Use of this framework promotes the integrity and trustworthiness the public expects and deserves and shapes how we fulfill our mission.

Note: These principles are consistent with, but not limited by, our ethical duties under the [criminal conflict of interest statutes](#) (18 USC 202-209), [Standards of Ethical Conduct for Employees of the Executive Branch](#) (5 CFR 2635), the [Department of the Treasury Supplemental Standards of Ethical Conduct](#) (5 CFR 3101), the [Department of the Treasury Employee Rules of Conduct](#) (31 CFR 0), and the [Employee Responsibilities and Conduct](#) provisions (5 CFR 735). Also refer to [The IRS Ethics Handbook](#) (internal only). For more information, IRS personnel may refer to the General Legal Services [EthicsLink](#) site (internal only). Other sets of rules apply to IRS personnel, such as the Privacy Act and [Internal Revenue Code](#). Also, this policy allows for activities associated with the Foundations for Evidence-Based Policymaking Act of 2018.

- (4) Privacy is a right. The IRS respects the right to privacy. We limit information collected to what is relevant and necessary to fulfill our mission. The [Taxpayer Bill of Rights](#) enumerates rights found within the [Internal Revenue Code](#), including the rights to privacy and confidentiality. We must be familiar with these rights and follow them, along with the IRS Privacy Principles and the underlying laws, regulations, and policies on which these are based. [\[Minimizing Collection, Use, Retention, and Disclosure\]](#)
- (5) Privacy is personal. The IRS puts privacy first to do what is right. We protect information as if it were our own. The public trusts the IRS to protect privacy. We

earn this trust when we act ethically, treat everyone fairly, honestly, and respectfully, and strive to always protect their right to privacy. [[Accountability](#)]

- (6) Privacy is discretion. The IRS protects the right to confidentiality. We access information only as allowed by law, and we share information only as allowed by law, which includes limiting access and disclosure to those who have a need to know. We will always strive to act in a way that reflects a commitment to protect the rights to privacy and confidentiality. [[Strict Confidentiality](#)]
- (7) Privacy is transparency. The IRS protects the right to be informed. We notify the public about the data we collect, why we need it, and how we use it. We strive to ensure accurate, complete, and timely information for fair treatment. The IRS allows individuals access and correction to their information when permissible. We verify information and notify impacted individuals to the greatest extent possible before taking adverse action based on that information. [[Openness and Consent](#); [Data Quality](#); [Verification and Notification](#); [Access, Correction, and Redress](#)]
- (8) Privacy is fundamental. The IRS fosters a culture where we embed privacy and data protection practices and awareness in our daily work activities. [[Privacy Awareness and Training](#)]
- (9) Privacy is protection. The IRS protects all categories of sensitive data, including PII and tax information. We can't have privacy without security. [[Security](#)]
- (10) Privacy is a public trust. The public counts on the IRS to safeguard confidential information entrusted to us. The IRS uses taxpayer information only for the purpose collected. The IRS is the custodian of the nation's tax data, and taxpayers are the data owners. We do not access or disclose sensitive information except as provided by law. [[Purpose Limitation](#)]

(11) Signed:

Jeffrey J. Tribiano

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Date: 2023.10.24 19:03:29 -04'00'

Jeffrey J. Tribiano, Deputy Commissioner for Operations Support