

Reporting Data Breaches at VITA/TCE Sites

for SPEC Partners

Background:

Stakeholder Partnerships, Education and Communication (SPEC) collaborated with the IRS's Return Integrity and Compliance Services (RICS) to create procedures for reporting potential data breaches at VITA/TCE sites. To protect the taxpayers we serve, this guidance must be followed for any potential data breach impacting one or more taxpayers.

What is a Data Breach?

A VITA/TCE data breach occurs when a taxpayer's personally identifiable information (PII), whether physical or electronic, is shared, used or disclosed without taxpayer permission.

What is the Partner's Responsibility?

When a potential data breach occurs, partners must contact their local SPEC territory office immediately upon confirmation of the incident to discuss the details of the incident and determine if it meets the criteria of a potential data breach. If determined to be a potential data breach, partners must provide the following information:

- Date the incident occurred
- Brief description of the data breach
- Full name and telephone number for the point of contact who reported the data breach
- Partner name and address
- Site name and address

How Will SPEC Assist Partners?

- The local SPEC territory office will forward the above contact information immediately to the IRS Returns Integrity and Compliance Services (RICS) data loss mailbox. The partner should not submit any taxpayer information to SPEC. A member of the RICS team will contact the partner to discuss the potential data breach and request any additional information if needed. RICS will evaluate the breach and obtain the client list, if needed. The information requested is based on the specifics of the data breach but could include SSNs, EFINs, PTINs, etc.
- Partners should also report data breaches to the following:
 - Local police – File a police report on the data breach.
 - States – Contact states in which you prepare state returns:
 - Email the Federation of Tax Administrators at StateAlert@taxadmin.org to get information on how to report victim information to the states.
 - Contact state Attorneys General for each state in which you prepare returns. Most states require that the attorney general be notified of data breaches.

Additional Resources:

**Publication 4557, Safeguarding Taxpayer Data
Data Theft Information for Tax Professionals**