

FORM 3 (AGENCY REPORT) (Due on or before July 31, 2022)

Agency:	Department of Finance (DOF)		
Agency Privacy Officer:	Erin Price		
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Date of Report:	July 31, 2022		

1. Specify the type of identifying information collected or disclosed (check all that apply):

<input checked="" type="checkbox"/> Name <input checked="" type="checkbox"/> Social security number (full or last 4 digits)* <input checked="" type="checkbox"/> Taxpayer ID number (full or last 4 digits)*	<p><u>Work-Related Information</u></p> <input checked="" type="checkbox"/> Employer information <input checked="" type="checkbox"/> Employment address
<p><u>Biometric Information</u></p> <input checked="" type="checkbox"/> Fingerprints <input checked="" type="checkbox"/> Photographs <input type="checkbox"/> Palm and handprints* <input type="checkbox"/> Retina and iris patterns* <input type="checkbox"/> Facial geometry* <input type="checkbox"/> Gait or movement patterns* <input type="checkbox"/> Voiceprints* <input type="checkbox"/> DNA sequences*	<p><u>Government Program Information</u></p> <input type="checkbox"/> Any scheduled appointments with any employee, contractor, or subcontractor <input checked="" type="checkbox"/> Any scheduled court appearances <input checked="" type="checkbox"/> Eligibility for or receipt of public assistance or City services <input checked="" type="checkbox"/> Income tax information <input checked="" type="checkbox"/> Motor vehicle information
<p><u>Contact Information</u></p> <input checked="" type="checkbox"/> Current and/or previous home addresses <input checked="" type="checkbox"/> Email address <input checked="" type="checkbox"/> Phone number	<p><u>Law Enforcement Information</u></p> <input checked="" type="checkbox"/> Arrest record or criminal conviction <input checked="" type="checkbox"/> Date and/or time of release from custody of ACS, DOC, or NYPD <input checked="" type="checkbox"/> Information obtained from any surveillance system operated by, for the benefit of, or at the direction of the NYPD
<p><u>Demographic Information</u></p> <input checked="" type="checkbox"/> Country of origin <input checked="" type="checkbox"/> Date of birth* <input checked="" type="checkbox"/> Gender identity <input checked="" type="checkbox"/> Languages spoken <input checked="" type="checkbox"/> Marital or partnership status <input checked="" type="checkbox"/> Nationality <input checked="" type="checkbox"/> Race <input type="checkbox"/> Religion <input type="checkbox"/> Sexual orientation	<p><u>Technology-Related Information</u></p> <input checked="" type="checkbox"/> Device identifier including media access control MAC address or Internet mobile equipment identity (IMEI)* <input checked="" type="checkbox"/> GPS-based location obtained or derived from a device that can be used to track or locate an individual* <input checked="" type="checkbox"/> Internet protocol (IP) address* <input type="checkbox"/> Social media account information
<p><u>Status Information</u></p> <input checked="" type="checkbox"/> Citizenship or immigration status <input checked="" type="checkbox"/> Employment status <input checked="" type="checkbox"/> Status as victim of domestic violence or sexual assault <input checked="" type="checkbox"/> Status as crime victim or witness	
<p><u>Other Types of Identifying Information</u> (list below):</p> 	
<p><small>*Type of identifying information designated by the CPO (see CPO Policies & Protocols § 3.1.1).</small></p>	

2. Explain why the collection and retention of identifying information described in Question 1 furthers the purpose or mission of your agency.

The Department of Finance (DOF) administers the tax and revenue laws of the City of New York, as mandated by the NYC Charter. The DOF collects revenue for the City and values more than one million properties located within the 5 boroughs. The DOF records and maintains public property records related to ownership, deed, and mortgages, administers exemption and abatement programs, adjudicates and collects fines regarding parking tickets (including camera tickets), manages the City's treasury, manages the Office of the Sheriff, is the fiduciary for all cash bail and court-ordered funds, and advises the City Administration in regard to the City pension system and deferred compensation plans. To provide efficient and accurate services to both the taxpayer and the City, it is necessary that the DOF have this information in order to properly bill when required, execute Court Orders via the Sheriff's Office, administer and collect tax fairly and efficiently, in accordance with tax and revenue laws, operate the Treasury, and advise on the City pension system.

N.Y.C. Admin. Code §23-1205(a)(1)(f)

3. Describe the following types of collections and disclosures: (1) pre-approved as routine, (2) pre-approved as routine by the APOs of two or more agencies, or (3) approved by the APO on a case-by-case basis. Appendix B of the Agency Guidance on the 2022 Biennial Compliance Process includes examples of routine and non-routine collections and disclosures.

Add additional rows as needed.

Describe the Collection or Disclosure	Classification Type
Human Resources/Agency Administration: in the course of its duties, HR collects personal identifying information from new and current employees to properly provide bi-weekly paychecks, health benefits, training, support, and assistance with pensions and retirement systems, among many other HR duties.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Auditing: The Department of Finance conducts routine inspections of tax returns for both individual taxpayers and business' subject to NYC tax and revenue laws. During these audits, certain identifying information is collected, and if necessary, disclosed to the Law Department pursuant to pending litigation. If it is determined monies are owed to the City, the taxpayer is sent such notice of deficiencies of non-property income and excise taxes. These determinations can be appealed to the Tax Appeals Tribunal, which is overseen by the Tax Commission. If such an appeal occurs, the Tax Appeals Tribunal collects information from the DOF's audit files, including tax return information.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Budget and Contracting: identifying information is collected in regard to vendor management and contracting, payment services, including DOF personnel, and other fiscal responsibilities. DOF vendors oversee such computer program functions as business and excise tax collection; parking summons fine collection; and Sheriff booting and seizures. The DOF does not currently have human service contracts. DOF vendors are prohibited from sharing data derived from DOF computer management systems unless directed by DOF to do so.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Finance Information Technology (FIT): FIT is the administrator of DOF data platforms, data collection, and system/network security. Identifying information is collected for both private individuals and agency personnel and stored across various agency data tools, such as Fairtax (decommissioned in early 2019; still houses legacy property data), Property Tax System (PTS), ACRIS, PASS, STARS, RPAD, CAMA, CPSS, NYCserv, iPayments, and CityPay. These systems assist the DOF in administering tax abatements and exemptions, property tax billing, business income tax auditing, revenue collection (i.e., parking summonses, ECB violations, property taxes), recording of real property instruments, property identifiers such as transitional and assessed values, and motor vehicle information. Read-only access to these systems is granted to other City agencies, such as the Tax Commission, the Department of Transportation, and the Department of Housing Preservation and Development, for those agencies who share responsibilities in administering City programs and laws, to have access to the same information. 30+ third-party vendors have contracts with DOF to help manage these systems. Access is only granted on a case-by-case basis and in furtherance of a legitimate agency business purpose. Identifying information is only disclosed if pre-authorized by Legal Affairs or a sharing agreement is in place. Vendors are required to sign tax secrecy and data sharing agreements and are prohibited from disclosing any DOF data collected on their platforms unless explicitly authorized by the DOF.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Legal Affairs: The Office of Legal Affairs (OLA) is the in-house counsel for the DOF and works in conjunction with each of DOF's operating units in resolving legal issues that arise during the course of agency business. OLA responsibilities include advising the Commissioner, tax fraud investigations, subpoenas, Freedom of Information Law (FOIL) requests, Agency Privacy Officer duties, inter-agency information requests, taxpayer conciliations, Comptroller Claims, parking fraud investigations, and legal issues concerning agency contracting and collections. Depending on the type of DOF determinations that are appealed, certain identifying information relevant to the case file is disclosed to the Law Department, Tax Commission, or the Office of the Comptroller as necessary under RPTL Art. 7, CPLR Art. 78 or the City Charter. Identifying information is removed from FOIL productions and other third-party requests, pursuant to Public Officer's Law §87-89, except already publicly available information such as property and owner address data. Non-tax secret identifying information is	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis

Identifying Information Law

<p>sometimes produced in data sets requested by oversight authorities, such as the Independent Budget Office and the Office of the Comptroller, unless an enumerated business purpose exception applies to the authorized release of tax secret data. Inter-agency information requests for data are done on a case-by-case basis. Requests from law enforcement agencies, such as the NYPD and District Attorney’s Office, are also fulfilled on a case-by-case basis. These requests are handled pursuant to the information disclosure policies of the Department of Finance, tax secrecy laws, and sharing agreements between DOF and other agencies. Identifying information is only released when authorized and in furtherance of the DOF’s mission and purpose or as mandated by local, state, or federal law.</p>	
<p>Property: DOF conducts valuations and assessments of all properties within the 5 boroughs. DOF’s Property Division, in conjunction with other city and state agencies, administers property tax exemption and abatement programs, as well as administer the tax lien sale and maintain the official tax maps of NYC. Identifying information in connection with lien sales, property tax exemptions, tax class, property sales, and other data points captured in the administration of real property in NYC, are publicly available as mandated by the Real Property Tax Law and NYC Charter, unless a tax secrecy exception applies (.e.g., Real Property Income and Expense (RPIE) filings; Real Property Transfer Tax (RPTT) filings submitted prior to January 1, 2003).</p>	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
<p>Office of the Sheriff: The Sheriff’s division is the law enforcement arm of the DOF. The Sheriff carries out warrants, evictions, arrests, investigations, and seizure of property. Much of their process involves the collection of identifying information in furtherance of an investigation, seizure of property, arrest, eviction, or protective orders. Collected information is provided to other law enforcement agencies when requested and in furtherance of an on-going investigation.</p>	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
<p>Tax and Revenue collection: the DOF is the collection agency for the City and collects from various sources: property tax, multiple types of business tax (i.e., UBT, GCT. BT, HTX, etc.), OATH/ECB judgments, parking summonses, camera tickets (bus, red light, speed), courts and trust, Sheriff booting and poundage fees, and other City of New York agency charges which the DOF collects on the City’s behalf (i.e., HPD charges, FDNY charges, etc.). Because the DOF is only the collection agency for certain billing items (i.e., elevator charges, emergency repairs, parking tickets), and not the charging agency, payment information, including certain identifying information, is shared with the agencies who advise DOF on charges to be applied. Property tax billing statements, which include itemized lines for tax benefit deductions like SCRIE and DRIE, charges from other City agencies, and billing address and owner name, are publicly available on DOF’s Property Tax System (PTS) website. Tax data is shared with both the NYS Department of Taxation and Finance and the Internal Revenue Service, as mandated by both state and federal law.</p>	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
<p>Executive Office: The Executive Office (EO) manages the agency and sets agency-wide policies and procedures. The EO implements projects and initiatives in furtherance of DOF’s mission and purpose. The EO collaborates with other city and Mayoral agencies in furtherance of serving both the public and City. The External Affairs division works to fulfill requests from the media, NYC Council, and various City and State agencies. Identifying information is only released when in furtherance of the agency’s mission and purpose or as required by local, state, or federal law. The Executive Office also oversees the Office of the Taxpayer Advocate (OTA), who collects, retains, and sometimes discloses identifying information on behalf of the taxpayer seeking assistance from the OTA. The OTA reports directly to the Commissioner of Finance.</p>	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
<p>Tax Policy Division: This unit houses tax analysts charged with developing tax policies, programs, and reviews of NYC’s tax rules and regulation. Annual reports released by Tax Policy are the NYC Property Tax Report, the Report on Tax Expenditures, Commercial Rent Tax, Hotel Tax, Real Property Transfer Tax, Mortgage Recording Tax, and Business Income Tax. Tax Policy has three primary missions, in addition to the published reports: 1) perform all modeling to identify candidates for further scrutiny by Audit; 2) model proposed tax law (and sometimes regulatory or administrative) changes to estimate revenue and distributional impact; and 3) assist OMB by providing revenue reports by industry sector, tax year, and other criteria. Identifying information is shared pursuant to the sharing agreement policies set forth by DOF or as mandated by local, state, and federal law. While Tax Policy does collect and retain identifying information on taxpayers, all public-facing reports are anonymized and aggregated</p>	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis

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to comply with strict tax secrecy laws at the local, state, and federal levels.	
City Register (Land Records): The City Register records and maintains all official documents related to New York City real estate, including deeds, mortgages, and leases for the boroughs of Manhattan, Queens, Brooklyn, and the Bronx. The City Register also collects Real Property Transfer Tax (RPTT) and mortgage recording taxes for the City. Most recorded instruments, which will contain identifying information, are publicly available on DOF's ACRIS portal, pursuant to local and state law. Non-public recording instruments are provided to law enforcement agencies upon request and must be in furtherance of an on-going investigation or litigation.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Mayor's Office of Pension & Investment: Pensions and Investments represents the Mayor and Finance Commissioner at four of the City's five pension systems and deferred compensation plan, which provide retirement security to current and retired City employees. To efficiently operate the City's pension systems, this unit must work in conjunction with other city and state budget and oversight agencies. Information disclosed includes identifying information which is necessary for the proper operation of these pension systems.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Statement of Account data share with the NYC Department of Veteran Services (DVS): the DOF agreed to share with the DVS the agency's Statement of Account (SOA) property data file. This data is derived from quarterly and semi-annual property tax bills, which includes identifying information. This data is publicly available upon request via FOIL and was shared with the DVS because it furthered the mission and purpose of the agency to assist in identifying Veteran's eligible for City services.	<input type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input checked="" type="checkbox"/> Approved by APO on a case-by-case basis
OATH Docket Respondent Contact Info: In conjunction with Ideas42, the DOF received OATH respondent contact information, which includes identifying information, for the purposes of a pilot program that measured the effectiveness of contacting respondents with outstanding judgment debt to facilitate in collecting the judgment debt while also curbing interest accruals for the unpaid debt. As the revenue and debt collector for the City this collection and retention of identifying information furthered the mission and purpose of the agency	<input type="checkbox"/> Pre-approved as routine <input checked="" type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Office of the Sheriff and Mayor's Office of Criminal Justice (MOCJ) Electronic Monitoring Program: pursuant to the NYS Bail Reform Laws which went into effect on January 1, 2020, the DOF Office of the Sheriff, in conjunction with MOCJ, the Department of Corrections (DOC), and the Office of Court Administration (OCA) created the Electronic Monitoring (EM) Program. The EM Program allows for eligible persons currently awaiting criminal trial to be released from jail and in place of incarceration be given an electronic monitoring ankle bracelet which provides real-time GPS data of the individual being monitored. The GPS data is collected and retained by the Sheriff for approximately 70 days, after which time the data is destroyed. The data is not shared with any other City agency nor is produced unless production is mandated by court order or other applicable local, state, or federal law.	<input type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input checked="" type="checkbox"/> Approved by APO on a case-by-case basis
Office of the Sheriff License Plate Recognition (LPR) data: LPR data used by the Sheriff in connection with law enforcement investigations. Defined as location coordinates and corresponding photographs of motor vehicles captured by contractor and retained by the City in connection with the provision of motor vehicle immobilization, towing, and related services. The data is collected and retained for approximately one-year, after which time the data is destroyed. The data is shared with other law enforcement agencies upon request only.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
COVID-19 Vulnerable Populations Citywide Data Integration Agreement (CDIA): The DOF signed onto this agreement as a data provider to assist in the citywide effort to help mitigate the impact of exposure to COVID-19 for the City's vulnerable populations. The data provided by the DOF is derived from the agency's personal exemptions data and is used for outreach purposes for those persons identified as part of this vulnerable population. The agreement was updated since last reporting to also serve as outreach for the COVID-19 vaccine.	<input type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input checked="" type="checkbox"/> Approved by APO on a case-by-case basis
GetCool COVID-19 Extreme Heat Program Citywide Data Integration Agreement (CDIA): To reduce heat and COVID-19 related fatalities during the summer, New York City purchased air conditioning (AC) equipment and associated installation services for City residents who are particularly vulnerable to COVID-19 and who face higher health risks during extreme heat emergencies. Similar to the COVID-19 Vulnerable Populations CDIA, the DOF has signed onto this agreement as a data provider in order to assist in the citywide effort to provide AC units to vulnerable populations within the City. The data provided by the DOF is derived from the	<input type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input checked="" type="checkbox"/> Approved by APO on a case-by-case basis

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agency's personal exemptions data and is used for outreach purposes for those persons identified as part of this vulnerable population.	
NYC Data Bridge Citywide Data Integration Agreement (CDIA): To streamline certain data that agencies share, instead of an agreement for each set of data, the agency now participates in DoITT's Data Bridge platform. The DOF has signed onto the sub-agreement for DataBridge which includes the participation of 9 additional City agencies. Currently the DOF has 12 datasets placed on DataBridge, which span from property and valuation data to ECB judgment data, and parking adjudication data.	<input type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input checked="" type="checkbox"/> Approved by APO on a case-by-case basis
Body-worn Cameras: The Office of the Sheriff is now required to wear body-worn cameras for all Sheriff's Deputies. If a recording is filed certain identifying information is a collected as part of the case file. This can include name, GPS location, as well as other biometric data should the encounter result in arrest.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Senior Citizen Rent Increase Exemption/Disabled Rent Increase Exemption (SCRIE/DRIE) customer profile data: To ensure all customers timely renewed their benefits, the DOF shared contact information, including email addresses, mailing address, and phone numbers, with the Public Engagement Unit of the Human Resources Administration (HRA).	<input type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input checked="" type="checkbox"/> Approved by APO on a case-by-case basis
Private Dwelling Customer Data: Pursuant to an amendment to local law the Department of Housing Preservation (HPD) is required to include private dwellings as part of their regulation of lead paint. HPD does not collect data on private dwellings, thus DOF provided property owner contact information, including mailing address, phone numbers, and email addresses to HPD for all owner-occupied tax class 1 family homes and tax class 2 condominiums and cooperatives.	<input type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input checked="" type="checkbox"/> Approved by APO on a case-by-case basis
Federal Tax Information (FTI) Background Check: Pursuant to new requirements under the IRS Publication 1075 all DOF employees, DOF contractors, and other City agencies, who have access to DOF FTI records and data must complete a background check. These background checks are conducted by the Office of the Sheriff. Identifying information, including name, address, date of birth, social security number, and biometric data is collected and then shared with federal authorities for the purpose of clearing each individual for access to FTI.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis

N.Y.C. Admin. Code §23-1205(a)(1)(b)

4. If applicable, describe the types of collections and disclosures of identifying information involving your agency that have been approved by the Chief Privacy Officer as being in the best interests of the City.

Add additional rows as needed.

Describe Type of Collection or Disclosure

N/A

N.Y.C. Admin. Code §23-1202(b)(2)(b); 23-1205(a)(1)(b)

5. Describe the agency's current policies regarding requests for disclosures from other City agencies, local public authorities or local public benefit corporations, and third parties. Be as specific as possible.

NOTE: For questions 5 – 11, refer as necessary to the Model Citywide Protocol for Handling Third Party Requests for Information Held by City Agencies (on file with the Office of Information Privacy) and the Identifying Information Rider.

Unless an Information Exchange Agreement, which outlines adherence to the NYC Administrative Code, NYS Tax Law, and Internal Revenue Code, exists between the Department of Finance and the requesting party, or is mandated by City Charter (e.g., IBO or the Comptroller), requests for disclosure are sent to the Agency Privacy Officer for review and a determination of what information can be provided in fulfillment of the request. All DOF employees, contractors, and subcontractors are required annually to certify their adherence to local, state, and federal tax secrecy laws in the access, inspection, use, and disposal of confidential and tax secret information. Regarding state and federal tax information, additional authorization and

required annual training and certification is required to review, collect, or disclose such tax information.

6. Do the above policies address access to or use of identifying information by employees, contractors, and subcontractors? Yes No

7. If YES, do those policies specify that access to identifying information must be necessary to perform their duties? Yes No

8. Describe whether the policies are implemented in a manner that minimizes access to the greatest extent possible while furthering the purpose or mission of the agency.

Access, inspection, use, or disclosure of confidential or tax secret information is strictly prohibited unless an official tax administration or legitimate business purpose exists. Only authorized personnel can use USB and CD-ROM ports on agency computers. Non-DOF persons with permission to access agency offices and floors that contain such confidential or tax secret records must be accompanied by a DOF employee to do so. Confidential and tax secret information is never to be left on an employee desk and always stored in locked files and drawers when not in use. For additional data that is neither confidential or tax secret, but does contain identifying information, such as real property and/or parking adjudication records, additional measures are put in place where any data which contains identifying information must be cleared with the Agency Privacy Officer before it is disclosed to any other party.

N.Y.C. Admin. Code §§23-1205(a)(1)(c)(1), and (4)

9. Describe the agency's current policies for handling proposals for disclosures of identifying information to other City agencies, local public authorities or local public benefit corporations, and third parties. Be as specific as possible.

If the requesting party is an agency that also administers City, State, or Federal laws related to NYC real property, tax enforcement, tax and revenue analysis, City parking rules, treasury, or shared access to DOF computer databases, an Information Exchange Agreement or Memorandum of Understanding (MOU) is utilized. If the proposal is for data not explicitly disclosable in the agreement, then the proposal is sent to the Office of Legal Affairs - Legal Counsel unit for review. Requests made by local authorities, local public benefit corporations, and third parties are sent to the Agency Privacy Officer and Legal Affairs for review.

N.Y.C. Admin. Code §23-1205(a)(1)(c)(2)

10. Describe the agency's current policies regarding the classification of disclosures as necessitated by the existence of exigent circumstances or as routine. Be as specific as possible.

When a disclosure is necessary it is mandatory to receive prior approval from the Legal Affairs unit if a routine designation does not exist. All employees are prohibited from the release of confidential or tax secret information unless a legitimate business purpose or exception under local, state, or federal law applies.

N.Y.C. Admin. Code §23-1205(a)(1)(c)(3)

11. Describe the agency's current policies regarding which divisions and categories of employees have been approved by the agency privacy officer to disclose identifying information. Be as specific as possible.

All units are permitted to disclose information if its release has been routinely designated, pre-authorized by the APO, or mandated by local, state, or federal law. Categories of employees permitted to disclose data are those who work directly within the unit that is permitted to disclose such information because it is routinely designated, pre-authorized by the APO, or is mandated by local, state, or federal law.

N.Y.C. Admin. Code §23-1205(a)(1)(c)(4)

12. Describe whether the agency has considered or implemented, where applicable, any alternative policies since 2020 that minimize the collection, retention, and disclosure of identifying information to the greatest extent possible while furthering the agency's purpose or mission.

As the Department of Finance is the taxing authority for the City, numerous policies regarding the access, inspection, use, or disclosure of confidential or tax secret information already exists under the protocols set forth in local, state, and federal law, including IRS Publication 1075. Additionally, the systems and security team, a division of FIT, frequently updates and implements stricter policies regarding how employees access agency databases and store information on their agency machines and devices. Mutli-factor Authentication (MFA) is mandatory across all agency platforms and for all users. Due to the tax information collected and retained by the agency, various self-reporting requirements such as audit logs for all Federal Tax Information (FTI) access and requests, as well as state tax information, must be appropriately logged and tracked by the Agency's Disclosure Officer before such requests are fulfilled.

N.Y.C. Admin. Code §23-1205(a)(4)

13. Describe the agency's use of agreements for any use or disclosure of identifying information.

Agencies and oversight authorities that request access to DOF systems, data, or records are required to sign an Information Exchange Agreement. The agreement also describes the ways the authorized agency may disclose data derived from such systems or records. Additional agreements, in the form of a Memorandum of Understanding (MOU), have also been created between the DOF and various other City, State, and Federal agencies. These agreements can be found on the DOF website: <https://www1.nyc.gov/site/finance/about/interagency-mou.page>.

N.Y.C. Admin. Code §23-1205(a)(1)(d)

14. Using the table below, describe the types of entities requesting the disclosure of identifying information or proposals for disclosures of identifying information. For each entity, describe (1) why the agency discloses identifying information to the entity, and (2) why any disclosures further the purpose or mission of the agency.

Add additional rows as needed.

Type of Entity	Description of Reason for Disclosure	Description of how disclosure furthers the agency's purpose or mission
Oversight Agencies (e.g., Independent Budget Office, city and state Comptroller, City Council, etc.)	Generally, disclosures are mandated by NYC Charter or state law. Where an applicable law does not apply, disclosures are granted if there is a legitimate business purpose for the requesting entity to be provided such information.	These entities are charged with ensuring that the local and state government programs they review and/or audit are providing efficient and economical services to both the government and populations the agency serves. Certain disclosures are necessary to provide an accurate understanding of the program or agency service being reviewed and to assist DOF in serving the NYC population fairly, efficiently, and with transparency.
State and Federal Taxing Authorities	For taxes to be assessed, levied, and collected accurately, data sharing is necessary between state and federal taxing authorities.	These taxing authorities are mandated by state and federal law to assess, levy, and collect taxes from both individuals and corporations. For DOF to administer the City tax and revenue laws fairly, efficiently, and with transparency, disclosure of information to the other taxing authorities is necessary.
NYC Agencies	The DOF is charged with implementing the tax abatements and exemptions that are provided to the taxpayer by participating in another City agency's program. Additionally, sometimes another City agency's program is reliant upon data held by DOF, such as property and parking data. The agency is also tasked with levying other agency charges (e.g., HPD charges, FDNY charges, etc.) onto the quarterly or semi-annual tax bill, which requires the agency to collect and retain certain information to levy the charge.	For the DOF to administer the City tax and revenue laws fairly, efficiently, and with transparency, it is necessary for the DOF to disclose certain information to other City agencies that share the responsibility of implementing City taxpayer programs and laws.
Public Requests	Public Officer's Law (POL) §87-89 mandates public access to agency records, upon request.	The DOF's mission is to administer the City tax and revenue laws fairly, efficiently, and with transparency. Part of this mission is to be responsive to public requests for agency information and records and to be transparent as an agency. Identifying information is only disclosed when required under local or state law or if its disclosure is to the person or representative to which the information concerns.

N.Y.C. Admin. Code §23-1205(a)(1)(e)

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15. Describe the impact of the Identifying Information Law and other local, state, or federal laws upon your agency's practices in relation to collecting, retaining, and disclosing identifying information (i.e., if such practices would differ in the absence of these laws).

The Department of Finance takes every precaution necessary to ensure the protection of confidential and tax secret information. The disclosures DOF authorizes are either done under mandate by local, state, or federal law or in furtherance of DOF's mission and purpose. The impact of the Identifying Information Law on DOF's collection, retention, and disclosure of identifying information is that it creates a streamlined process for the authorization of disclosure of such information, where an Information Exchange Agreement does not already exist, or the disclosure is not mandated by local, state, or federal law, and further bolsters DOF's confidentiality and tax secret data collection, access, usage, and disclosure policies.

N.Y.C. Admin. Code §23-1205(a)(2)


16. Describe the impact of the privacy policies and protocols issued by the Chief Privacy Officer, or by the Citywide Privacy Protection Committee, as applicable, upon your agency's practices in relation to collecting, retaining, and disclosing identifying information (i.e., if they have affected such practices).

The Chief Privacy Officer's Office has played a vital role in two of the agency's data sharing agreements since the Identifying Information Law went into effect. This has not only streamlined the process for inter-governmental agency data sharing, it has also added a level of confidence and efficiency to the sharing agreement process. By having the CPO's Office take the lead in drafting these agreements and coordinating with the other stakeholder agencies it has made the City's ability to share data safely and securely across agencies. The CPO and staff are always available to answer any privacy concerns from my office and are an invaluable resource to not only City agencies, but the public as well. The policies put into place by the CPO have helped bolster the DOF's own privacy and data sharing practices and added an additional layer of review before any data leaves the agency.

N.Y.C. Admin. Code §23-1205(a)(3)

APPROVAL SIGNATURE FOR AGENCY REPORT

Preparer of Agency Report:			
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ELECTRONIC SIGNATURE OF AGENCY HEAD OR DESIGNEE REQUIRED BELOW			
Agency Head (or designee):			
Name:	Preston Niblack		
Title:	Commissioner, Department of Finance		
Email:	NiblackP@finance.nyc.gov	Phone:	212-602-7005
Electronic Signature:		Date:	7/31/22

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