

## Privacy

# Tax Privacy Statement

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## Introduction

This Privacy Statement explains what personal information we may collect about you in connection with our services engagement and how this personal information may be used and shared. This Privacy Statement also sets out your rights in relation to your personal information and tells you who you can contact if you have questions.

This Privacy Statement is divided into the sections listed below. If you receive it in electronic form, then you can click on the links below to navigate to the relevant topic:

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## **To whom does this Privacy Statement apply and what does it cover?**

**This Privacy Statement applies to Deloitte Tax LLP (also referred to as “Deloitte Tax”, “we”, “us”, and “our”), an entity within the Deloitte Network.** As used in this Privacy Statement, the “Deloitte Network” refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms and their related entities. DTTL and each of its member firms are legally separate and independent entities. Please see [deloitte.com/about](https://deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

This Privacy Statement sets out how we will process your personal information as part of our provision of tax, social security and (in certain jurisdictions outside of the United States) immigration related services as may be relevant to you. Deloitte Tax is providing these services either under a direct contract with you or via a contract with another person (such as a company or a partnership or a trustee) who has asked us to provide the services.

Your personal information will be protected and handled with consideration for its confidentiality and Deloitte Tax will only disclose it as set out in the “To whom will we disclose your personal information?” section below.

In this Privacy Statement, we refer to handling, collecting, protecting and storing your personal information as “processing”.

## **What personal information do we collect?**

Deloitte Tax may collect personal information relating to you such as:

- name
- contact details (such as work or home address, email and phone numbers)
- date of birth
- government identifiers (such as social security number and passport details)
- financial information
- calendar data (where applicable)

In order to provide services to you, Deloitte Tax may receive and also need to process personal information about you that may be considered special category (or “sensitive”) personal information under certain U.S. State laws. Special category personal information includes information about your social security, driver’s license, state identification card, or passport numbers; non-Deloitte account username or number or financial account, debit card, or credit card number in combination with credentials allowing access to such accounts; racial or ethnic origin; immigration or citizenship status; religious or philosophical beliefs; trade union membership; genetic or biometric data for identification purposes; precise geolocation; political

opinions; status as victim of a crime; medical or health conditions/status (including data related to pregnancy, abortion, or reproductive or sexual health); researching, obtaining, or seeking gender affirming health care, or reproductive or sexual health services; status as transgender or non-binary; or sex life or sexual orientation. Special category personal information also includes the contents of your personal mail, email, or text messages unless we are the intended recipient. Special category personal information about you includes information that may be reasonably inferred from other information that we receive.

Where we receive special category personal information or other information from which special category personal information can be reasonably inferred, we will, where required by law, obtain your explicit consent in order to process it.

### **How do we collect personal information?**

Deloitte Tax may collect personal information about you in different ways:

- you may provide it directly to us
- we may obtain it because of the services that Deloitte Tax provides or has previously provided
- we may receive it from other members of the Deloitte Network or from third parties, such as your employer/partnership, or a tax authority and/or other relevant authority/administrative bodies
- we may observe or infer it from the information you provide to us and/or the way you interact with us

This personal information can be received in any manner, including in-person discussions, telephone conversations, and electronic or other written communications.

Without access to all the personal information that we need, we may be unable to provide or complete the services.

Where another party (such as a company or a partnership or any third parties acting on your or their behalf) provides your personal information to us, they must also comply with their obligations under the relevant privacy laws and regulations. If you believe that the entity for which you work or other third party has not provided you with details of the personal information that it holds about you and/or has not obtained your authority to provide us with that personal information for processing as described in this Privacy Statement, then please contact such entity directly.

### **How do we use your personal information?**

Deloitte Tax processes personal information about you to:

- establish or maintain our relationship with you

- provide services to you and/or your family member(s) or to the entity that has engaged us to provide the services

We may also use your personal information for the purposes of, or in connection with:

- compliance with applicable legal, regulatory or professional requirements
- protecting our rights and/or property

### **Do we sell your personal information?**

We do not sell your personal information.

### **How long will we keep your information?**

We retain your personal information for as long as the information is reasonably needed for the purposes described in this Privacy Statement. We also may retain your personal information to comply with our legal or professional obligations, enforce our agreements, or resolve disputes.

### **To whom will we disclose your personal information?**

In connection with one or more of the purposes outlined in this Privacy Statement, we may disclose your personal information to:

- other members of the Deloitte Network
- those with whom you have requested us to share information, such as your spouse or civil partner
- competent authorities, including courts and authorities regulating us or another member of the Deloitte Network, in each case to comply with legal, regulatory or professional obligations or requests
- vendors and administrative, support, infrastructure and other service providers handling your information on our behalf; in each case, such vendors and service providers will be contractually bound by confidentiality and privacy obligations consistent with the obligations in this Privacy Statement
- third parties to whom we disclose information in the course of providing services to you or to the entity that has engaged us to provide the services

Any personal information that we have referenced above under “What personal information do we collect?” may be disclosed to the third parties identified in this section for the purposes set forth herein.

Please note that some of the recipients of your personal information referred to above may be based in countries or regions without data protection rules similar to those in effect in your area of residence. In such cases, adequate safeguards will be in place to protect your personal information.

For further details about the transfers described above and the adequate safeguards used by Deloitte Tax with respect to such transfers, please contact us using the details below.

### **Disclosing personal information to us relating to third parties**

If any personal information which you provide to us relates to any third party, for example a spouse or civil partner, individuals (including children) who depend on you financially, or a joint account holder or a beneficiary or trustee of a trust, then by providing us with their personal information you will need to ensure that you have obtained any necessary permissions from those persons to the use of their personal information in the way set out in this Privacy Statement, or you are otherwise permitted to give us this personal information. You should share a copy of this Privacy Statement with those other individuals before disclosing any personal information about them to us.

### **On what basis do we process personal information about you?**

This Privacy Statement sets out the grounds upon which we rely in order to process your personal information.

We may use your personal information for the purposes outlined above because:

- where relevant, we have a contract with you to provide services and processing your personal information is necessary for the performance of such contract; or
- we have a legitimate interest in processing your personal information, which may be to:
  - provide services to you and/or to the entity that has engaged us to provide the services;
  - support the management of our client engagements;
  - evaluate, develop or improve our services or products; or
  - protect our business interests; or
- we are subject to legal, regulatory or professional obligations which require the processing of your personal information.

### **What are your rights in relation to your personal information?**

You may have various rights in relation to your personal information. In particular, you have a right to:

- obtain confirmation that we are processing your personal information and request a copy of the personal information we hold about you
- ask that we update the personal information we hold about you, or correct such information that you think is inaccurate or incomplete

Depending on the jurisdiction in which you are located, you may also have the right to:

- ask that we delete personal information that we hold about you, or restrict the way in which we use your personal information
- withdraw consent to our processing of your personal information (to the extent our processing is based on your consent)
- ask us to stop or start sending you marketing messages at any time
- obtain and/or move your personal information to another service provider
- object to our processing of your personal information
- request that we provide the following information regarding the personal information we hold about you:
  - The categories and/or specific pieces of personal information we collected
  - The categories of sources from which personal information is collected
  - The business or commercial purpose for collecting personal information
  - The categories of third parties with whom we shared personal information

Where our processing of special category personal information is reliant on your consent and you withdraw that consent, we will cease processing the relevant information for the purposes of providing our services and the effect may be that we are no longer able to provide the services.

However, we may still retain a copy of the relevant information for as long as necessary to comply with applicable laws or professional standards, or as long as the period in which litigation or investigations might arise in respect of our services.

To exercise any of your rights under applicable law described above regarding your personal information, complete our [Personal Information Request Form](#) or call us at this toll-free number +1.844.919.0711. When calling us, please provide your full name, mailing address, email address, and the specific type of request you are making. You may also have a right to appeal a denial of your request by completing the [Personal Information Request Appeal Form](#). For individuals in the EU, Switzerland and the United Kingdom, you may contact your European, Swiss or United Kingdom data protection authority regarding our processing of your personal information.

We will not discriminate against you for exercising any of your rights with respect to your personal information.

### **How do we verify your identity when you submit a data subject request?**

For certain personal information requests, we must first verify your identity before processing your request. To do so, we may ask you to provide us with your full name, contact information, and relationship to Deloitte. Depending on your request, we may ask you to provide additional information. Once we receive this information, we will then review it and determine whether we are able to match it to the information Deloitte maintains about you to verify your identity.

### **How do we process third party requests?**

If you are submitting a personal information request on behalf of someone other than yourself, please complete our [Personal Information Request Form](#) and include proof that you are authorized to make the request. This may be in the form of a written authorization signed by the person whom you are acting on behalf of or a valid power of attorney.

### **Data Privacy Framework Notice**

Deloitte LLP and its United States affiliates, including Deloitte Tax, comply with the EU-U.S. Data Privacy Framework and the UK Extension to the EU-U.S. Data Privacy Framework and the Swiss Data Privacy Framework as set forth by the U.S. Department of Commerce (each, a “Data Privacy Framework”) with respect to personally identifiable information that is transferred from the European Economic Area, the United Kingdom and Switzerland to the United States within the scope of their Data Privacy Framework certifications. To learn more, see our [Data Privacy Framework Notice](#).

### **Washington State Consumer Health Data Privacy Policy**

For information about how we use consumer health data that is subject to the Washington State My Health My Data Act, see our [Washington State Consumer Health Data Privacy Policy](#).

### **How do we keep your personal information secure?**

We have in place reasonable commercial standards of technology and operational security to protect your personal information from loss, misuse and unauthorized access, disclosure,

alteration or destruction. Only authorized personnel, with appropriate awareness of privacy obligations, are provided access to your personal information.

### **Changes to this Privacy Statement**

In addition to describing our current privacy practices, this Privacy Statement also describes the categories of personal information we collected, disclosed, or sold during the preceding 12 months. We may modify or amend this Privacy Statement from time to time at our discretion. When we make changes to this Privacy Statement, we will amend the revision date at the top of this page and the modified or amended Privacy Statement shall apply to you and your personal information as of that revision date. We encourage you to review the Privacy Statement on our website periodically to be informed about how we are protecting your personal information.

### **Contact us**

If you have any questions or concerns regarding this Privacy Statement or your personal information, please contact our data protection officer by email at [USPrivacyQuestions@deloitte.com](mailto:USPrivacyQuestions@deloitte.com) or call us at **+1.844.919.0711**. Our European Union representative, Deloitte Tax EU Privacy Rep Limited, can be contacted by email at [EURepresentative@deloitte.com](mailto:EURepresentative@deloitte.com).