

SECURITY SUMMIT

Purpose – to protect the American taxpayer by combating identity theft tax refund fraud through enhanced communication and information sharing between and among the parties involved in the electronic transmission and processing of federal and state income tax return filings; to maintain taxpayer trust in the administration of the federal and state tax systems; and to ensure confidence in the integrity of the voluntary tax compliance system.

Policy Framework

The Security Summit allows collaboration between Industry, State Departments of Revenue, Financial Institutions and Software Developers and other external stakeholders to identify opportunities and actions to deter Stolen Identity Refund Fraud. The collaboration of multiple workgroups assist the partners in the following:

- Authentication and validation of taxpayers
- Communication with tax professionals and taxpayers
- Identification and sharing of information related to refund deposits and tax time financial products
- Provide data to better develop and analyze filters and models to protect revenue
- Create and maintain a collaborative environment to detect potential IDT for use in the tax filing season

Management Structure – The Security Summit Initiatives consist of co-leads from IRS, State Departments of Revenue and Industry. Activities are overseen by the IRS. Membership in the Security Summit is governed by adherence to the Security Summit’s membership criteria and the Security Summit Memorandum of Understanding.

IDENTITY THEFT TAX REFUND FRAUD (IDTTRF-ISAC)

Purpose – to provide a secure platform via a sustainable public/private partnership, to facilitate information sharing, consistent with applicable law, and analytics necessary to detect, prevent, and deter activities related to stolen identity tax refund fraud.

Near Real-Time

The IDTTRF-ISAC provides members with near real-time potential indicators of identity theft tax refund fraud and analysis of those indicators.

- Alerts provide a neighborhood listserv for the tax ecosystem
- Data analysis products assist with the analysis of industry leads, partner alerts, and other data into useable products for ISAC partners
- Analyst Community of Practice provides a forum for communications on patterns and trends while connecting fraud analysts across their respective organizations
- ISAC pilots test new ideas using its data with members to evaluate usefulness to the partnership
- Sharing of information on IDT patterns and trends to members

Management Structure – The IDTTRF-ISAC Partnership is managed by a senior executive board equally represented by each membership class (states, IRS and Industry). The ISAC Operational Platform (data sharing platform) is overseen by the IRS and operated by a trusted third party. Membership in the IDTTRF-ISAC is governed by a participant agreement with the Trusted Third Party.

While both the IRS' Security Summit and the IDTTRF-ISAC contain many of the same stakeholders, mission differences and approach illustrate how both activities are necessary tools to fight the Identity Theft threat.

Key Characteristics

- Strategic planning
- Program development
- Monitoring and analysis

Focus and Structure

- **Areas of Expertise:**
 - Identity theft strategy
 - Revenue protection
 - Updates to policy
 - Schema development and analysis
 - New data field creation
 - NIST Security Standards
 - Public facing or external stakeholder
 - Process and policy implementation and analysis
- **Security Summit Working Groups:**
 - Information Sharing
 - Rapid Response Team
 - Financial Services
 - Communications
 - Tax Professionals
 - Strategic Threat and Response (STAR)
 - Authentication



Key Characteristics

- Issuance of IDT alerts
- Analysis of suspicious IDT activity
- Near real-time sharing

Focus and Structure

- **Areas of Expertise:**
 - Threats to the tax ecosystem
 - Sharing alerts with members
 - Analysis of leads and shared information
 - Internal stakeholder communications
- **ISAC Senior Executive Board (SEB) and Committees:**
 - Executive Committee
 - Community and Outreach Committee
 - Analysts Community of Practice Steering Committee
 - Governance Committee
 - Metrics Committee

Activities	Communication	Tax Pro	STAR	Authentication	Financial Services	Info Sharing	ISAC
Data Elements				✓		✓	
Lead Schema				✓		✓	
Industry Leads						✓	✓
R17					✓		
External Leads					✓		
Outreach	✓	✓	✓	✓	✓	✓	✓
NIST Security Standards		✓	✓	✓			
Alerts	✓				✓	✓ ¹	✓
IDTTRF Policy & Procedures	✓	✓	✓	✓	✓	✓	

Activity Lead

¹Data Sharing and Stakeholder Communications