

## § 1. General Provisions

1. The controller of personal data, and where applicable the processor, is **TaxCoach, a limited liability company** with its registered office in Poznań (61-568) at ul. Wierzbicicze 44A, apt. 40A, entered in the Register of Entrepreneurs maintained by the District Court for Poznań – Nowe Miasto i Wilda in Poznań, 8th Commercial Division of the National Court Register, under KRS number: 0000653979, NIP: 7792455049, REGON: 366142541 (hereinafter referred to as: “**Controller**”). The aforementioned company has a branch in Konin at the following address: TaxCoach – Konin, ul. Słowackiego 12, 62-500 Konin.
2. The Service has designated an electronic contact point for direct communication with the authorities of Member States, the Commission, and the Digital Services Board: [office@taxcoach.pl](mailto:office@taxcoach.pl). This same contact point may be used by any Customer for direct and prompt communication with the Service. You can also contact the Service in writing at its address: **ul. Wierzbicicze 44A, apt. 40A, Poznań 61-658**, using the contact form available on the website, or by calling: 665 601 096 (Service hours: 9 AM–3 PM on business days; charges apply as for a standard phone call, in accordance with the service provider’s rate plan used by the Customer). Communication may be conducted in Polish or English.
3. The purpose of this Policy is to define the measures taken regarding personal data collected through the Data Controller’s website and the related services and tools used by its users, as well as in connection with the conclusion and performance of contracts outside the website.
4. The Personal Data Controller has not appointed a Data Protection Officer. For matters related to the processing of your personal data by TaxCoach sp. z  
For any questions regarding the GDPR, please contact our designated contact person, Ms. Martyna Korpala, [atrodo@taxcoach.pl](mailto:atrodo@taxcoach.pl), tel. +48 665 601 096, or by mail/in person at the following address: ul. Wierzbicicze 44A, apt. 40A, Poznań 61-658.
5. If necessary, the provisions of this Privacy and Cookie Policy may be amended. Users will be notified of any changes by publishing the updated Policy, and in the case of the database of individuals who have consented to data processing via email or provided their email addresses when entering into contracts, they will also be notified of the changes via email.

## § 2. Source of Personal Data

We collect personal data directly from you. You provide us with your personal data when filling out the contact form on our website, as well as when providing it to us for the purpose of performing financial and accounting, HR and payroll, and tax advisory services on your behalf. We also obtain your personal data from publicly available sources such as websites, CEIDG, KRS, CRBR, and from sites requiring access, such as KRD.

## § 3. Legal basis for processing, purposes, and storage of personal data

1. Users' personal data is processed in accordance with:
  - a) Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ EU L 2016 No. 119, p. 1, as amended), hereinafter referred to as the GDPR,

- b) the Personal Data Protection Act of May 10, 2018 (i.e., Journal of Laws of 2019, item 1781),
- c) the Act on the Provision of Electronic Services of July 18, 2002 (i.e., Journal of Laws of 2024, item 1513, as amended),
- d) The Act of July 12, 2024 – Electronic Communications Law (Journal of Laws, item 1221, as amended), and for the purposes of making a notification pursuant to Article 16(1) of Regulation (EU) 2022/2065 of the European Parliament and of the Council (EU) 2022/2065 of October 19, 2022, on the Digital Services Act and amending Directive 2000/31/EC (Digital Services Act) (OJ EU L 2022.277.1, as amended; “DSA”) and pursuant to Article 3(h) of the DSA.

2. The Data Controller may collect the following data for the following purposes:

Purpose of data processing	Legal basis for processing and data retention period	Data retention period	Scope of processed data
<p>Conclusion and performance of a contract for the provision of financial, accounting, HR, and payroll services and tax advisory services, including on behalf of foreign entities</p>	<p>Article 6(1)(b) of the GDPR, i.e. processing is necessary for the performance of a contract to which the data subject is a party.</p>	<ul style="list-style-type: none"> <li>• for the duration of the contract or until the expiration of the legal obligation related to accounting, i.e., for a period of 5 years,</li> <li>• the data will be processed until the expiration of the period during which claims may be asserted (the basic statute of limitations for claims related to business operations is three years, and for a Service Agreement it is two years).</li> </ul>	<ul style="list-style-type: none"> <li>• For the purpose of concluding and performing the Agreement, the following personal data of <b>Customers</b> is processed: <ul style="list-style-type: none"> <li>first name, last name, company name, email address, Tax ID (NIP), Personal Identification Number (PESEL), residential address, registered office address, permanent business address, phone number, date of birth.</li> </ul> </li> <li>• The following personal data is processed for the purpose of performing the Agreement personal <b>Clients’ employees/contractors</b>: <ul style="list-style-type: none"> <li>first name, last name, company name, residential address or address of the permanent place of business, Tax ID, Social Security Number, information from the employment certificate, information regarding education and employment history, parents’ names and children’s names, phone number, email address, date of birth, job title, data regarding time records,</li> </ul> </li> <li>• In order to perform the Agreement, the following personal data of the <b>Clients’ contractors</b> is processed: <ul style="list-style-type: none"> <li>first name, last name, company name, registered office address or permanent business</li> </ul> </li> </ul>

			business operations, data contained in accounting and financial documents.
Verification of customers to ensure compliance with the obligations under the Act of March 1, 2018, on the Prevention of money laundering and terrorist financing (i.e., Journal of Laws of 2025, item 644), hereinafter referred to as AML, for the purpose of combating money laundering and terrorist financing	Article 6(1)(c) of the GDPR in conjunction with Article 34(1-5) of the Act of March 1, 2018, on the Prevention of Money Laundering and Terrorist Financing (i.e., Journal of Laws of 2025, item 644), hereinafter referred to as AML, for the purpose of preventing money laundering and terrorist financing	<ul style="list-style-type: none"> <li>Data processed under anti-money laundering (AML) regulations is retained for a period of 5 years from the end of the business relationship with the customer or from the completion of an occasional transaction. This period may be extended by the General Inspector of Financial Information (GIIF) if necessary to ensure the proper conduct of proceedings, such as investigations.</li> </ul>	<b>Customer data such as:</b> <ul style="list-style-type: none"> <li>first name,</li> <li>last name, names,</li> <li>PESEL,</li> <li>date and place of birth,</li> <li>citizenship,</li> <li>Tax ID,</li> <li>residential address/ mailing address,</li> <li>ID card number and series,</li> </ul>
IT support	Article 6(1)(f) of the GDPR – legitimate interest of the Data Controller	<ul style="list-style-type: none"> <li>5 years after the termination of the business relationship with the Customer</li> </ul>	<b>Data of (Users) such as:</b> <ul style="list-style-type: none"> <li>behavioral data regarding how the Controller's website is used data personal data by individual users and their preferences in this regard, e.g., regarding the categories of services in which these users are interested, the amount of time spent on the Administrator's website, visits to specific URLs (subpages) from specific search terms or media channels,</li> <li>data on the location of the devices used by users to view the website the,</li> <li>age, gender,</li> <li>other data regarding user activity on the Administrator's and on the websites and, e.g., regarding posted comments and reviews, activity on social media,</li> <li>email address,</li> <li>IP address, other online identifiers of users, e.g., login.</li> </ul>
Establishing, exercising, or defending legal claims	Article 6(1)(f) of the GDPR – legitimate interest of the Data Controller	<ul style="list-style-type: none"> <li>The data is retained for as long as our legitimate interest persists, but no longer than the statute of limitations for claims against the data subject arising from our business operations (the basic statute of limitations for claims related to the conduct of business activities is three years, and for a Service Agreement it is two years)</li> </ul>	<b>Customer (User) data such as:</b> <ul style="list-style-type: none"> <li>first and last name,</li> <li>email address,</li> <li>phone number,</li> <li>Tax ID,</li> <li>company name.</li> </ul>

<b>Maintenance of accounting records</b>	<p>Article 6(1)(c) of the GDPR in conjunction with Article 86 § 1 of the Act of August 29, 1997 – Tax Ordinance (consolidated text: Journal of Laws of 2025, item 111, as amended) or Article 74(2) of the Act of September 29, 1994, on Accounting (i.e., Journal of Laws of 2023, item 120, as amended).</p>	<ul style="list-style-type: none"> <li>• Data is stored for the period required by legal provisions mandating the retention of tax records (until the expiration of the statute of limitations for tax liabilities, unless tax laws provide otherwise) or accounting records (5 years, counting from the beginning of the year following the fiscal year to which the data relates).</li> </ul>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>• first and last name;</li> <li>• email address;</li> <li>• phone number;</li> <li>• address (street, house number, apartment number, ZIP code, city, country);</li> <li>• Tax ID;</li> <li>• company name.</li> </ul>
<b>Direct marketing</b>	<p>Article 6(1)(a) of the GDPR, i.e., the consent of the data subject</p> <p>The data controller may process data for direct marketing purposes only after obtaining the consent of the data subject and in the absence of any objection from the data subject.</p>	<ul style="list-style-type: none"> <li>• until consent is withdrawn—remember, you can withdraw your consent at any time. Data processing remains lawful until you withdraw your consent.</li> </ul>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>• email address,</li> <li>• phone number.</li> </ul>
<b>Marketing, including newsletter distribution</b>	<p>Article 6(1)(a) of the GDPR – i.e., the consent of the data subject</p>	<ul style="list-style-type: none"> <li>• until consent is withdrawn – you may withdraw your consent at any time. Data processing until you withdraw your consent remains lawful.</li> </ul>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>• first and last name,</li> <li>• email address,</li> <li>• phone number.</li> </ul>
<b>Social media management (Instagram, Facebook, YouTube, LinkedIn, and TikTok, including the use of contact forms via social media)</b>	<p>Article 6(1)(a) of the GDPR, i.e., the consent of the data subject expressed by following the Personal Data Controller's profile and leaving comments under the Personal Data Controller's posts (</p>	<p>Personal data will be processed for as long as the User (Customer) maintains an account on Instagram, Facebook, YouTube, and LinkedIn</p>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>• email address,</li> <li>• first and last name,</li> <li>• image.</li> </ul>
<b>The Customer's feedback on the quality of the services provided</b>	<p>Article 6(1)(a) of the GDPR, i.e., the consent of the data subject</p>	<ul style="list-style-type: none"> <li>• if no opinion is expressed within 30 days of your purchase or until an objection to processing is addressed;</li> <li>• if an opinion is expressed—until it is deleted or until an objection to processing is upheld</li> <li>• the data will be processed until the expiration of the period during which claims may be pursued</li> </ul>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>• first and last name,</li> <li>• email address,</li> <li>• phone number.</li> </ul>
<b>Statistics on the use of specific features of the website operated at the address <a href="https://taxcoach.pl">https://taxcoach.pl</a> and to facilitate the use of the aforementioned website, ensuring the IT security of the aforementioned website.</b>	<p>Article 6(1)(f) of the GDPR – the legitimate interest of the data controller in facilitating the use of electronically provided services and improving the functionality of those services.</p>	<ul style="list-style-type: none"> <li>• The data is processed for the duration of the cookie storage period.</li> </ul>	<p><b>Customer Data (Users) such as:</b></p> <ul style="list-style-type: none"> <li>• behavioral data related to activity on the website at <a href="https://taxcoach.pl">https://taxcoach.pl</a>,</li> <li>• behavioral data related to activity on visited pages and subpages, the amount of time spent on each of them, search history data, IP address, location, device ID, and data regarding the browser and operating system.</li> </ul>

<p><b>Customer service</b></p>	<p>Article 6(1)(b) of the GDPR, i.e., taking action at the request of the data subject prior to entering into a contract in order to respond to questions asked by the Customer and to process requests and inquiries.</p> <p>Another legal basis is Article 6(1)(f) of the GDPR, i.e., the legitimate interest of the Data Controller in providing Customers with comprehensive answers to their questions and processing their requests and inquiries, in the event that a Contract is not subsequently concluded with the customer.</p>	<ul style="list-style-type: none"> <li>Personal data will be processed for the time necessary to handle the request, inquiry, or application, for no longer than 3 months from the date of submission.</li> </ul>	<p><b>Customer data such as:</b></p> <ul style="list-style-type: none"> <li>Personal data necessary to process applications, requests, and inquiries, such as first name, last name, address, email address, and phone number.</li> </ul>
<p><b>Collection of data from potential customers via the contact form available at <a href="https://taxcoach.pl/kontakt/">https://taxcoach.pl/kontakt/</a></b></p>	<p>Article 6(1)(a) of the GDPR, i.e., the data subject's consent to the processing of their personal data</p>	<ul style="list-style-type: none"> <li>Personal data will be processed until the customer withdraws consent, but no longer than for a period of 3 years from the date of the last contact in the absence of a contract with the controller personal data</li> </ul>	<p><b>Customer data such as:</b></p> <ul style="list-style-type: none"> <li>email address,</li> <li>phone number,</li> <li>company name</li> </ul>
<p><b>Cooperation with Poznań University of Technology</b></p>	<p>Article 6(1)(f) of the GDPR, i.e. the Controller's legitimate interest in improving the quality of services provided and promoting knowledge about bookkeeping and accounting</p>	<ul style="list-style-type: none"> <li>Personal data will be processed for the duration of the cooperation between the parties or, alternatively, until a later date, i.e., until the expiration of any potential claims.</li> </ul>	<p><b>For this purpose, the following personal data of individuals expressing a willingness to cooperate with the Data Controller within the framework of mentoring programs, in particular those writing theses in economics-related fields, is processed:</b></p> <ul style="list-style-type: none"> <li>first name,</li> <li>last name,</li> <li>home address,</li> <li>email address, name of the university</li> </ul>
<p><b>Operation of an online accounting office</b></p>	<p>Article 6(1)(b) of the GDPR, i.e. the necessity of processing personal data for the performance of a contract</p>	<ul style="list-style-type: none"> <li>for the duration of the contract or until the expiration of the legal obligation related to accounting, i.e., for a period of 5 years,</li> <li>the data will be processed until the end of the period during which claims may be asserted (the basic statute of limitations for claims related to business operations is three years, and for a Service Agreement is two years).</li> </ul>	<ul style="list-style-type: none"> <li>For the purpose of concluding and performing the Agreement, the following personal data of <b>Customers</b> is processed: <ul style="list-style-type: none"> <li>first name, last name, company name, email address, Tax ID, Social Security Number, residential address, registered office address, permanent business address, phone number, date of birth.</li> </ul> </li> <li>The following personal data is processed for the purpose of performing the Agreement personal</li> </ul>

			<p><b>of employees/collaborators of Clients:</b></p> <p>first name, last name, company name, residential address or address of the permanent place of business, Tax ID, Social Security Number, information from the employment certificate, data regarding education and employment history, parents' names and children's names, phone number, email address, date of birth, job title, data regarding time records,</p> <ul style="list-style-type: none"> <li>● In order to perform the Agreement, the following personal data of <b>the Clients' contractors</b> is processed: first name, last name, company name, registered office address or permanent place of business, data contained in accounting and financial documents.</li> </ul>
<p><b>Conducting research and analysis to improve the performance of available services</b></p>	<p>Article 6(1)(f) of the GDPR – legitimate interest of the Data Controller</p>	<ul style="list-style-type: none"> <li>● The data will be processed until the end of the period during which claims may be asserted (the basic statute of limitations for claims related to business operations is three years, and for the Service Agreement is two years)</li> <li>● until the expiration or deletion of cookies used for analytical purposes</li> </ul>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>● company name;</li> <li>● email address;</li> <li>● phone number;</li> <li>● computer components,</li> <li>● settings,</li> <li>● installed software.</li> </ul>
<p><b>Collection of telemetry data</b></p>	<p>Article 6(1)(f) of the GDPR, i.e., the legitimate interest of the Data Controller</p>	<ul style="list-style-type: none"> <li>● until the expiration or deletion of cookies used for analytical purposes</li> </ul>	<p><b>Customer Data (Users) such as:</b></p> <ul style="list-style-type: none"> <li>● IP address,</li> <li>● approximate location based on IP address,</li> <li>● user ID,</li> <li>● sharing and use of software.</li> </ul>
<p><b>Document archiving</b></p>	<p>Article 6(1)(f) of the GDPR, i.e., the legitimate interest of the Data Controller and Article 6(1)(b) of the GDPR, i.e. the necessity of processing personal data for the performance of the Agreement</p>	<ul style="list-style-type: none"> <li>● for the duration of the contract or until the expiration of the legal obligation related to accounting, i.e., for a period of 5 years,</li> <li>● the data will be processed until the expiration of the period during which it is possible to pursue claims (the basic statute of limitations for claims related to business operations is three years, and for a Service Agreement it is two years).</li> </ul>	<p><b>Personal data contained in the documentation provided by the Customer for billing purposes.</b></p>

<p>Registration of the (User) within the so-called Customer Zone available at <a href="https://taxcoach.pl/program-polecen/">https://taxcoach.pl/program-polecen/</a>, and the feature within it:</p> <ul style="list-style-type: none"> <li>- refer and earn,</li> <li>- the option download free templates in exchange for providing certain personal data,</li> </ul>	<p>Article 6(1)(a) of the GDPR—the Customer's (User's) consent to the processing of their personal data</p>	<p>Until consent is withdrawn, i.e., until the Customer's (User's) account maintained within the so-called Customer Zone, accessible at the website <a href="https://taxcoach.pl/program-polecen/">https://taxcoach.pl/program-polecen/</a></p>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>● first name,</li> <li>● last name,</li> <li>● email address,</li> <li>● Tax ID,</li> <li>● company name,</li> <li>● bank account number.</li> </ul> <p><b>Data of entities to whom the Data Controller has outsourced services, such as:</b></p> <ul style="list-style-type: none"> <li>● first name,</li> <li>● last name,</li> <li>● company name,</li> <li>● registered office address,</li> <li>● business address,</li> <li>● Tax ID.</li> </ul>
<p>Requesting a consultation with a specialist acting on behalf of the Personal Data Controller via the form available on the <a href="https://taxcoach.pl/sprzedaz-biura-ksiegowego/">https://taxcoach.pl/sprzedaz-biura-ksiegowego/</a></p>	<p>Article 6(1)(a) of the GDPR – the Customer's (User's) consent to the processing of their personal data</p>	<p>Until the Customer (User) withdraws their consent to the processing of their personal data for the purpose of scheduling a consultation with a specialist</p>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>● email address,</li> <li>● phone number,</li> </ul>
<p>Registration of the in the Customer Panel</p>	<p>Article 6(1)(a) of the GDPR, i.e., the data subject's consent to the processing of their personal data</p>	<p>Until the Customer (User) withdraws their consent to the processing of their personal data</p>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>● username</li> <li>● password</li> </ul>
<p>Maintenance of the so-called Customer Panel referred to in the Terms of Service of TaxCoach sp. z o.o., which enables the Customer to:</p> <ul style="list-style-type: none"> <li>● registration and maintaining an electronic version of the Documents,</li> <li>● sending Documents to the Office,</li> <li>● verifying current tax liabilities as well as social security and health insurance obligations,</li> <li>● verifying the current status of settlements with the Office,</li> <li>● access to the electronic revenue ledger,</li> <li>● issuing VAT invoices and receiving VAT invoices from the Office,</li> <li>● conducting collection processes,</li> <li>● monitoring the performance of the subject matter of the Agreement by the Administrator personal and communication with The controller .</li> </ul>	<p>Article 6(1)(b) of the GDPR, i.e., the necessity of processing personal data for the performance of the Agreement.</p>	<ul style="list-style-type: none"> <li>● for the duration of the contract or until the expiration of the legal obligation related to accounting, i.e., for a period of 5 years,</li> <li>● The data will be processed until the end of the period during which claims may be asserted claims (the basic statute of limitations for claims related to the conduct of business activities is three years, and for a Service Agreement is two years).</li> </ul>	<ul style="list-style-type: none"> <li>● For the purpose of concluding and performing the Agreement, the following personal data of <b>Customers</b> is processed: first name, last name, company name, email address, Tax ID, Social Security Number, residential address, registered office address, permanent business address, phone number, date of birth.</li> <li>● The following personal data is processed for the purpose of performing the Agreement personal data of <b>employees/collaborators of Clients:</b> first name, last name, company name, residential address or address of the permanent place of business, Tax ID, Social Security Number, data from the employment certificate,</li> </ul>

			<p>information regarding education and employment history, the names of parents and children, phone number, email address, date of birth, job title, time tracking data,</p> <ul style="list-style-type: none"> <li>● In order to perform the Agreement, the following personal data of the <b>Clients' contractors</b> is processed: first name, last name, company name, registered office address or permanent place of business, data contained in accounting and financial documents.</li> </ul>
<p>Sending notifications to the Customer (User) of the Customer Panel via email or SMS, particularly regarding the status of the Agreement's performance regarding financial and accounting services and HR and payroll or public law obligations, including their amounts.</p>	<p>Article 6(1)(b) of the GDPR, i.e., the necessity of processing personal data for the performance of a contract</p>	<ul style="list-style-type: none"> <li>● until the Customer (User) withdraws consent to receive notifications (</li> </ul>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>● text message,</li> <li>● email address,</li> </ul>
<p>Processing complaints submitted by Customers (Users)</p>	<p>Art. 6(1)(c) of the GDPR in conjunction with Art. 471 of the Civil Code, i.e., the need for the Data Controller to fulfill a legal obligation</p>	<ul style="list-style-type: none"> <li>● personal data will be processed until the matter regarding the services subject to the complaint has been reviewed and resolved, i.e., the data will be processed until the expiration of the period during which claims may be pursued (the basic statute of limitations for claims related to business operations is three years, and for a Service Agreement is two years).</li> </ul>	<p><b>Customer Data (Users) such as:</b></p> <ul style="list-style-type: none"> <li>● first and last name,</li> <li>● email address,</li> <li>● Tax ID,</li> <li>● company name,</li> <li>● bank account number.</li> </ul>
<p>Maintaining a blog on the website <a href="https://taxcoach.pl/blog/">https://taxcoach.pl/blog/</a>,</p>	<p>Article 6(1)(f) of the GDPR, i.e. the legitimate interest of the Data Controller</p>	<ul style="list-style-type: none"> <li>● Personal data will be processed for as long as the legitimate interest of the Data Controller exists; in the case of employees/contractors—until the termination of the employment/contractual relationship</li> </ul>	<p><b>The personal data of the Data Controller's employees/contractors, such as:</b></p> <ul style="list-style-type: none"> <li>● first name,</li> <li>● last name,</li> <li>● job title,</li> <li>● email address,</li> <li>● phone number</li> </ul>
<p>Offering free e-books in exchange for consent to receive commercial communications,</p>	<p>Article 6(1)(a) of the GDPR, i.e., the data subject's consent to the processing of their personal data</p>	<ul style="list-style-type: none"> <li>● personal data will be processed until consent is withdrawn</li> </ul>	<p><b>Personal data of Customers (Users) such as:</b></p> <ul style="list-style-type: none"> <li>● first name,</li> <li>● last name,</li> <li>● email address</li> </ul>
<p>Proper operation of the website at <a href="https://taxcoach.pl/">https://taxcoach.pl/</a></p>	<p>Maintaining the performance of the Website and improving it (Article 6(1)(f) of the GDPR)</p>	<p>5 years after the termination of the business relationship with the Customer</p>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>● first and last name,</li> <li>● email address,</li> <li>● phone number,</li> <li>● business entity data</li> <li>● information about activities performed on the website (button clicks, duration)</li> </ul>

			of visits, notifications read, other information depending on the specific business case).
<b>Providing access to the “free quote” feature on the operated at <a href="https://taxcoach.pl/darmowa-wycena/">https://taxcoach.pl/darmowa-wycena/</a></b>	Article 6(1)(a) of the GDPR, i.e., consent of the data subject	Until the data subject withdraws consent	<b>Customer (User) data such as:</b> <ul style="list-style-type: none"> <li>● email address,</li> <li>● phone number</li> </ul>
<b>implementation of the COMARCH ERP Optima service</b>	Article 6(1)(b) of the GDPR, i.e. the necessity to process personal data for the performance of the Agreement	<ul style="list-style-type: none"> <li>● for the duration of the contract or until the expiration of the legal obligation related to accounting, i.e., for a period of 5 years,</li> <li>● the data will be processed until the expiration of the period during which claims may be pursued (the basic statute of limitations for claims related to business operations is three years, and for a Service Agreement it is two years).</li> </ul>	<b>Customer (User) data such as:</b> <ul style="list-style-type: none"> <li>● first name,</li> <li>● last name,</li> <li>● company name,</li> <li>● Tax ID,</li> <li>● email address,</li> <li>● phone number.</li> </ul>
<b>Protection of Customers (Users) against the use of a disclosed login password</b>	Article 6(1)(f) of the GDPR—i.e., the legitimate interest of the data controller in protecting and securing the website, safeguarding the interests of customers, and ensuring the security the Customer	<ul style="list-style-type: none"> <li>● Time required for the Data Controller to verify the password</li> </ul>	<b>Customer (User) data such as:</b> <ul style="list-style-type: none"> <li>● User ID,</li> <li>● Customer password.</li> </ul>
<b>Enabling the Customer (User) to reset their password</b>	Article 6(1)(f) GDPR – i.e., the legitimate interest of the Data Controller in protecting and securing the website, safeguarding the interests of Customers, and ensuring the Customer’s security	<ul style="list-style-type: none"> <li>● 5 years after the termination of the business relationship with the Customer</li> </ul>	<b>Customer (User) data such as:</b> <ul style="list-style-type: none"> <li>● first and last name,</li> <li>● email address,</li> <li>● business entity details,</li> <li>● Customer password,</li> <li>● user ID.</li> </ul>
<b>Monitoring compliance with terms of service, agreements, and privacy policies</b>	Article 6(1)(f) of the GDPR – i.e., the legitimate interest of the Data Controller in protecting and securing the website, safeguarding Customer interests, and ensuring the security the Customer	<ul style="list-style-type: none"> <li>● 5 years after the termination of the business relationship with the Customer</li> </ul>	<b>Customer (User) data such as:</b> <ul style="list-style-type: none"> <li>● transaction data,</li> <li>● business entity data.</li> </ul>
<b>Processing requests regarding personal data,</b>	Article 6(1)(c) of the GDPR in conjunction with Articles 15–21 of the GDPR, i.e., compliance with a legal obligation to which the controller is subject under the provisions of the GDPR	<ul style="list-style-type: none"> <li>● For the period necessary to process requests regarding personal data</li> </ul>	<b>Customer (User) data such as:</b> <ul style="list-style-type: none"> <li>● first and last name,</li> <li>● email address,</li> <li>● phone number,</li> <li>● Tax ID,</li> <li>● company name.</li> </ul>
<b>Providing information to law enforcement authorities and other government agencies,</b>	Article 6(1)(c) of the GDPR in conjunction with Article 304(1) of the Code of Criminal Procedure, in conjunction with Article 240(1) of the Code of Criminal Procedure, connection with Article 15 § 3 of the Code of Criminal Procedure, i.e., the fulfillment of a legal	<ul style="list-style-type: none"> <li>● For the period necessary to fulfill a legal obligation at the request of law enforcement authorities and other state institutions</li> </ul>	<b>Customer (User) data such as:</b> <ul style="list-style-type: none"> <li>● first and last name,</li> <li>● email address,</li> <li>● phone number,</li> <li>● Tax ID,</li> <li>● company name.</li> </ul>

	obligation incumbent upon		
	The controller of personal data related to cooperation with law enforcement authorities and other state institutions		
<p>Compliance with the legal obligation set forth in Article 16(1), (4), (5), and (6) of the DSA, consisting of:</p> <ol style="list-style-type: none"> <li>1. receiving a report regarding the presence on the hosting service of information which, in the opinion of the reporting party, constitutes illegal content within the meaning of Article 3(h) of the DSA;</li> <li>2. reviewing the report;</li> <li>3. notifying the notifier of the decision made regarding the report;</li> <li>4. notifying the complainant of the possibility to appeal the decision referred to in point 3).</li> </ol>	<p>Article 6(1)(c) of the GDPR in conjunction with Article 16(1), (4), (5), and (6) of the DSA, i.e., compliance with a legal obligation to which the data controller is subject</p>	<ul style="list-style-type: none"> <li>● Until notification of: <ol style="list-style-type: none"> <li>1) the decision made by the Data Controller regarding the submitted request,</li> <li>2) the possibility of appealing the decision referred to in point 2).</li> </ol> </li> </ul>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>● first and last name,</li> <li>● email address,</li> <li>● phone number,</li> <li>● Tax ID,</li> <li>● company name.</li> </ul>
<p>The processing of personal data to the extent that, based on proceedings conducted before competent public administration authorities, including law enforcement agencies, in matters concerning the purposes or legal basis for the processing of personal data, the Data Controller is obligated to process such data.</p>	<p>Article 6(1)(c) of the GDPR in conjunction with Article 15 Section 3 of the Code of Criminal Procedure, i.e., the fulfillment of a legal obligation incumbent upon the Personal Data Controller</p>	<ul style="list-style-type: none"> <li>● For the duration of such an obligation</li> </ul>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>● first and last name,</li> <li>● email address,</li> <li>● phone number,</li> <li>● address (street, house number, apartment number, ZIP code, city, country),</li> <li>● Tax ID,</li> <li>● company name.</li> </ul>
<p>Operating the website at, <a href="https://taxcoach.pl/">https://taxcoach.pl/</a>, tracking usage statistics for specific features of the Data Controller's websites, and improving the user experience and ensuring the websites' IT security</p>	<p>Article 6(1)(f) GDPR, i.e., the legitimate interest of the Personal Data Controller in facilitating the use of electronically provided services, improving the functionality of such services, and enhancing the operation of the Personal Data Controller's websites Consent of the data subject, i.e., Article 6(1)(a) of the GDPR, regarding the collection of cookies other than those that are strictly necessary</p>	<p>Personal data is processed by the Data Controller for the duration of cookie storage on the website visitor's device, i.e., until the Customer (User) withdraws their consent for the Personal Data Controller to analyze data derived from cookies.</p>	<p><b>Customer data (Users) such as:</b></p> <ul style="list-style-type: none"> <li>● Personal data regarding the on the Personal Data Controller's websites, such as: pages and subpages visited, the amount of time spent on each, as well as data regarding search history, IP address, location, device ID, and data regarding the browser and operating system.</li> </ul>

<p><b>Use of third-party services or purchase of goods from third parties for the purposes of conducting ongoing business operations</b></p>	<p>Article 6(1)(f) of the GDPR, i.e., the legitimate interests of the data controller, and the necessity of processing personal data for the performance of a contract, i.e., Article 6(1)(b) GDPR</p>	<p>• 5 years after the termination of the business relationship with the Customer</p>	<p><b>Customer of (Users) such as:</b></p> <ul style="list-style-type: none"> <li>● first and last name,</li> <li>● email address,</li> <li>● phone number.</li> </ul>
<p><b>Google Business Profile and website optimization</b></p>	<p>Legitimate interest of the Data Controller, i.e., Article 6(1)(f) of the GDPR</p>	<p>For the duration of the use of Google Business Profile and website optimization services (the basic statute of limitations for claims related to business operations is three years, and for the Service Agreement it is two years)</p>	<p><b>Customer of (Users) such as:</b> personal regarding the Customer's (User's) activity on the Administrator's the Administrator's Personal , such as: pages and subpages visited, the amount of time spent on each of them, as well as data regarding search history, IP address, location, device ID, and data regarding the browser and operating system.</p>
<p><b>Resolving technical issues related to the functioning of the Customer Panel, including providing assistance and support to Customers (Users)</b></p>	<p>Article 6(1)(f) of the GDPR, i.e., the legitimate interest of the Data Controller</p>	<p>Until the technical issues related to the functioning of the Customer Panel, but no later than the date of expiration of any claims (the basic statute of limitations for claims related to business operations is three years, and for the Service Agreement it is two years)</p>	<p><b>Customer of (Users) such as:</b></p> <ul style="list-style-type: none"> <li>● first name,</li> <li>● last name,</li> <li>● company name,</li> <li>● Tax ID,</li> <li>● email address</li> </ul>
<p><b>Organization of webinars</b></p>	<p>Article 6(1)(a) of the GDPR, i.e., the data subject's consent to participate in webinars</p>	<p>Personal data will be processed until the data subject withdraws their consent</p>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>● first name,</li> <li>● last name,</li> <li>● email address,</li> <li>● phone number</li> </ul>
<p><b>Targeting users for marketing purposes</b></p>	<p>Article 6(1)(a) of the GDPR, i.e., consent of the data subject</p>	<p>Personal data will be processed until the data subject withdraws their consent</p>	<p><b>Customer (User) data such as:</b></p> <ul style="list-style-type: none"> <li>● Online identification data (social media user ID, cookies, IP address).</li> <li>● Website behavior data (pages visited,</li> <li>● Data on interests (declared or inferred based on online activity).</li> </ul>

3. The Data Controller uses user targeting for marketing purposes and profiling for direct marketing purposes (as part of marketing campaigns conducted on Facebook and LinkedIn), but the decisions made by the Data Controller based on this information do not concern the conclusion or refusal to conclude a contract, nor the ability to use electronic services. The result of profiling may be, for example, an offer of better terms compared to the standard offer. Despite profiling, the individual freely decides whether to accept the better terms and make a purchase. Profiling involves the automatic analysis or prediction of a person's behavior on the Personal Data Controller's website, e.g., by analyzing their previous activity history on the site. A prerequisite for such profiling is that the Personal Data Controller possesses the person's personal data in order to subsequently send them, for example, a discount code.
4. To the extent necessary for the proper functioning of the website and its features, the website may, while the User is using it, collect other information, including but not limited to:
  - a) IP address;
  - b) information about your device, hardware, and software, such as hardware identifiers, mobile device identifiers (e.g., Apple Identifier for Advertising ["IDFA"] or Android Advertising ID ["AAID"]),
  - c) platform type,
  - d) settings and components,

- e) web browser data, including browser type and preferred language;
5. Taking into account the nature, scope, context, and purposes of the processing, as well as the risk of varying likelihood and severity of harm to the rights and freedoms of natural persons, the Data Controller implements appropriate technical and organizational measures to ensure that processing is carried out in accordance with the Regulation and to be able to demonstrate this. These measures are reviewed and updated as necessary. The personal data controller shall implement technical measures to prevent unauthorized persons from accessing or modifying personal data transmitted electronically.

#### § 4. Disclosure of Data/Entrustment of Personal Data

1. The Personal Data Controller ensures that all collected personal data is used to fulfill obligations toward Users. This information will not be disclosed to third parties except in situations where:
  - a) the data subjects have previously given their explicit consent to such action, or
  - b) if the obligation to disclose such data arises or will arise under applicable law, e.g., to law enforcement authorities.
2. In addition, the personal data of service users and customers may be transferred to the following recipients or categories of recipients:

- o service providers supplying the Personal Data Controller with technical, IT, and organizational solutions that enable the Personal Data Controller to conduct business operations, including the website and electronic services provided through it (in particular, software providers, marketing agencies, email and hosting providers, providers of business management software and technical support to the Personal Data Controller, and the product delivery operator).**

These entities include, in particular:

- the provider of the HubSpot program (a CRM system used to send newsletters and other marketing information),
- the provider of the systemaml.pl platform used to collect data necessary for verifying Customers (Users) in terms of compliance with AML obligations, namely FiberPay sp. z o.o., with its registered office in Warsaw (00-815) at ul. Sienna 86/47, KRS: 0000647662, NIP: 7010634566,
- Verseo sp. z o.o., with its registered office in Poznań (60-122), at ul. Węglowa 1/3, KRS: 0000910174, NIP: 7773257986,
- the supplier of Comarch ERP Optima software, which is Comarch S.A., with its registered office in Kraków (31-864), Aleja Jana Pawła II 39A, KRS: 0000057567, NIP: 6770065406,
- Idea Commerce S.A., with its registered office in Bydgoszcz (85-667), ul. Jana Karola Chodkiewicza 61, 85-667, KRS: 0000875683, NIP: 7010682602,
- the provider of the BaseLinker tool—used for sales automation—which is BaseLinker Sp. z o.o., a limited liability company with its registered office in Wrocław at Plac Solny 15, 50-062 Wrocław, KRS 0000795513, NIP 8971868567,
- Icv,
- Brinc,
- Google Workspace, provided by Google LLC, 1600 Amphitheatre Parkway, Mountain View, California 94043, whose indirect provider is Fly On The Cloud sp. z o.o., with its registered office in Wrocław (50-125), ul. Św. Mikołaja 8-11, KRS 0000500884, NIP 8971797086.
- The provider of Asana software, which is supplied by Asana Inc., with its registered office in San Francisco, at the address: 633 Folsom Street, Suite 100, San Francisco, CA 94107, United States,

- IT-Leader, a limited liability company with its registered office in Poznań (61-806) at ul. Święty Marcin 29/8, KRS: 0000842153, NIP: 7831818681,
- The provider of the SaldeoSMART program, BrainShare IT sp. z LLC, with its registered office in Kraków (31-509) at ul. Lubomirskiego 20, 31-509 Kraków, KRS: 0000408077, NIP: 5130231812,
- dhosting.pl sp. z o.o., with its registered office in Warsaw (02-972) at ul. Pamiętna 14B/2, KRS: 0000336780, NIP: 7010198361.

The Personal Data Controller discloses the collected personal data of the Customer to a selected service provider acting on its behalf only in cases and to the extent necessary to achieve the specific purpose of data processing in accordance with this privacy policy.

- O **accounting, legal, and consulting service providers that provide the Personal Data Controller with accounting, legal, or consulting support (in particular, an accounting firm, a law firm, or a debt collection agency)** - The Personal Data Controller discloses the collected personal data of the Customer to a selected provider acting on its behalf only in cases and to the extent necessary to achieve a specific data processing purpose in accordance with this privacy policy. This entity is, in particular, TaxCoachDP sp. z o.o. (KRS: 0001190184, NIP: 7831935530) registered office address: ul. Wierzbicicie 44A/50A, 61-568 Poznań, Poland – Tax Advisory Firm,
  - O **entities providing postal and transport services such as (Poczta Polska, InPost, Furgonetka, DPD, DHL, FedEx)**,
  - O **Entities providing banking services** such as (Santander Bank Polska, Bank Pekao, Revolut),
  - O **Partners**—The personal data controller, as part of its business operations, relies on the assistance of partners such as:
    - **The Association of Accountants in Poland** (the personal data controller is a member of the Association of Accountants in Poland),
    - **Poznań University of Technology** – The CEO of TaxCoach sp. z o.o., which is the Personal Data Controller, serves on the Business Council of Poznań University of Technology,
    - **National Chamber of Tax Advisers** – which includes tax advisers cooperating with the Personal Data Controller,
    - **mBank**,
    - **the provider of the Fk.pl service (for accountants), which is Wiedza i Praktyka Sp. z o. o., with its registered office in Warsaw at ul. Lotewska 9a, 03-918 Warsaw (hereinafter “Controller”), KRS: 0000098264, NIP: 5261992256,**
    - **List of partners cooperating with the Controller, to whom the Controller transfers personal data after the Customer has given consent:**
      - ERP-A sp. z o.o. (KRS: 0000713268, NIP: 7831770690), registered office address: ul. Wierzbicicie 44A / 50A, 61-568 Poznań, Poland,
      - TaxCoachDP sp. z o.o. (KRS: 0001190184, NIP: 7831935530), address Headquarters: 44A/50A Wierzbicicie St., 61-568 Poznań, Poland – Tax Advisory Firm,
    - **List of partners cooperating with the Personal Data Controller who provide personal data to the Personal Data Controller:**
      - TaxCoach Global sp. z o.o. (KRS: 0000854990, NIP: 7831822607), registered office address: ul. Wierzbicicie 44A / 50A, 61-568 Poznań, Poland,
      - TC Global spółka z ograniczoną odpowiedzialnością (KRS: 0000386602, NIP: 7811866582), registered office address: ul. Wierzbicicie 44A, apt. 40A, Poznań 61-568,
3. The Data Controller may share anonymized data (i.e., data that does not identify specific Users) with third-party service providers in order to better assess the appeal of advertisements and services to Users; in this context, due to the location of software providers, data may be transferred to third countries

that ensure adequate protection standards, e.g., through the use of standard contractual clauses approved by the European Commission regarding the processing of personal data, or that have the appropriate authority to do so based on bilateral data processing agreements between the European Union and the relevant third country, which is not a member of the European Economic Area. In the case of the Personal Data Controller, these entities are:

Google LLC. (headquarters: 1600 Amphitheatre Parkway, Mountain View, CA 94043, USA) for Google Analytics, a tool used to analyze website statistics; Google Ads, a tool used to display sponsored links in Google search results and on websites participating in the Google AdSense program; Google Workspace, which enables comprehensive website editing and coordination of the work of those involved in the project (including Google Drive, Gmail, Google Sheets, Google Forms, and Google Looker Studio), and Google Search Console,

Meta Platforms, Inc. (headquarters: 1601 Willow Road, Menlo Park, CA 94025, USA) for Facebook Pixel, used to track conversions from Facebook ads, optimize them based on collected data and statistics, and build an audience list targeted for future ads,

TikTok Inc., 5800 Bristol Pkwy, Culver City, CA 90230, USA, used for ad targeting.

4. The Data Controller always informs you of its intention to transfer personal data outside the EEA at the time of collection.
5. The Personal Data Controller conducts ongoing risk assessments to ensure that personal data is processed securely—primarily ensuring that only authorized persons have access to the data, and only to the extent necessary for the performance of their duties. The Personal Data Controller ensures that all operations involving personal data are recorded and performed only by authorized employees and associates.
6. The Personal Data Controller takes all necessary measures to ensure that its subcontractors and other cooperating entities also guarantee the application of appropriate security measures whenever they process personal data on behalf of the Personal Data Controller.
7. The Data Controller's website uses Google Analytics, a web analytics service provided by Google, LLC. ("Google"). Google Analytics uses cookies to help website operators analyze how visitors use the site. The information generated by the cookie about visitors' use of the website is generally transmitted to and stored by Google on servers in the United States. In accordance with current IT standards, the IP addresses of users visiting the Data Controller's website are truncated. Only in exceptional cases is the full IP address transmitted to a Google server in the United States and truncated there. On behalf of the Data Controller, Google will use this information to evaluate the website for its users, compile reports on website traffic, and provide other services related to website traffic and internet usage to website operators. Google will not associate the IP address transmitted via Google Analytics with any other data held by Google. More information on how Google Analytics collects and uses data can be found on Google's official website at: [www.google.com/policies/privacy/partners](http://www.google.com/policies/privacy/partners) . In addition, any User may prevent Google from collecting and processing data regarding their use of the website by downloading and installing the browser plugin available at the following link: <http://tools.google.com/dlpage/gaoptout>.
8. When disclosing data to third parties, the Data Controller makes every effort to ensure that such disclosures are made only to entities that meet the criteria and requirements set forth in Articles 46 or 49 of the GDPR. Where applicable, the Data Controller will rely on EU Standard Contractual Clauses and other safeguards to enable transfers outside the EEA. In accordance with the decision of the Court of Justice of the European Union of July 16, 2020, the Data Controller continues to assess the legal systems

legal systems of the countries to which data is transferred and, where necessary, updates measures to ensure adequate levels of protection.

9. With regard to data transferred to the United States, when disclosing data to third parties, the Personal Data Controller makes every effort to ensure that such disclosure is made, in accordance with the European Commission's decision of July 10, 2023, only to entities and organizations in the U.S. that ensure compliance with the new "EU-US Data Privacy Framework" (EU-US Data Privacy Framework). A list of these organizations has been published by the U.S. Department of Commerce. The transfer of personal data from the EEA to organizations that have joined the "EU-US Data Privacy Framework" and are included on this list is possible without the need to obtain additional authorizations or to use legal instruments such as standard contractual clauses or binding corporate rules. However, if a given data importer in the U.S. has not joined the "EU-U.S. Data Protection Framework," the transfer of personal data to that importer is possible and will take place upon fulfillment of the conditions set forth in Articles 46 or 49 of the GDPR. In such cases, the Data Controller will rely on the EU Standard Contractual Clauses and other safeguards to enable transfers outside the EEA.

## § 5. Rights of the Customer (User)

1. A User whose personal data is being processed has the right to:
  - a) **access, rectification, restriction, erasure, or portability**—the data subject has the right to request from the Personal Data Controller access to their personal data, its rectification, erasure ("right to be forgotten") or restriction of processing, and has the right to object to the processing, as well as the right to data portability. The specific conditions for exercising the rights listed above are set forth in Articles 15–21 of the GDPR.
  - b) **withdraw consent at any time** – a data subject whose personal data is processed by the Data Controller on the basis of consent (pursuant to Article 6(1)(a) or Article 9(2)(a) of the GDPR) has the right to withdraw consent at any time without affecting the lawfulness of processing carried out on the basis of consent prior to its withdrawal.
  - c) **Lodging a complaint with the supervisory authority** – a person whose data is processed by the Data Controller has the right to lodge a complaint with the supervisory authority in the manner and under the procedures set forth in the provisions of the GDPR and Polish law, in particular the Personal Data Protection Act. The supervisory authority in Poland is the President of the Personal Data Protection Office in Warsaw **(the current headquarters of the President of the Personal Data Protection Office is located in Warsaw 00-014, at ul. Stanisława Moniuszki 1A)**
  - d) Right to object – the data subject has the right to object at any time, on grounds relating to their particular situation, to the processing of their personal data based on Article 6(1)(e) (public interest or public tasks) or (f) (legitimate interest of the Data Controller), including profiling based on these provisions. In such a case, the Data Controller may no longer process such personal data unless it demonstrates compelling legitimate grounds for the processing that override the interests, rights, and freedoms of the data subject, or grounds related to the establishment, exercise, or defense of legal claims.
  - e) **Objection to direct marketing** – if personal data is processed for direct marketing purposes (based on the legitimate interest of the Data Controller, not on the data subject's consent), the data subject has the right to object at any time to the processing of their personal data for the purposes of such marketing, including profiling, to the extent that the processing is related to such direct marketing.

2. The exercise of the above rights is carried out upon the user's request sent to the email address [rodo@taxcoach.pl](mailto:rodo@taxcoach.pl). Such a request should include the user's first and last name.
3. The user warrants that the data provided or published by them on the website is accurate.

## § 6. Cookies

1. "Cookies" refer to IT data, specifically text files, stored on users' end devices (typically on a computer's hard drive or a mobile device) that are used by the user's browser to save specific settings and data for the purpose of using websites. These files allow the user's device to be recognized and the website to be displayed accordingly, ensuring a comfortable user experience. Storing cookies therefore enables the website and its offerings to be tailored to the user's preferences—the server recognizes the user and remembers preferences such as visits, clicks, and previous actions.
2. The following cookies are used on the website <https://taxcoach.pl/wykorzystywane>:

Cookie	Domain	Description	Type
__cf_bm	hubspot.com	This cookie is used to distinguish humans from bots. This is beneficial for the website because it enables the creation of accurate reports on website usage.	Essential
__hssc	taxcoach.pl	Specifies whether the cookie data must be updated in the visitor's browser.	Essential
__hssrc	taxcoach.pl	Used to recognize the user's browser when they return the website.	Essential
__hstc	taxcoach.pl	Sets a unique session ID. This allows the website to collect data on user behavior for statistical purposes.	Essential
__jid	disqus.com	Used to add comments on the website and to remember the user's login details for Disqus on websites that use this service.	Essential
__ptq.gif	hubspot.com	Sends data to the Hubspot marketing platform about the device and the visitor's behavior. Tracks the visitor across different devices and marketing channels.	Essential
_cfuvid	hsforms.com	Pending	Required
_cfuvid	hubspot.com	This cookie is part of the services provided by Cloudflare, which include load balancing, website content delivery, and DNS resolution for website operators.	Essential
_GRECAPTCHA	google.com	This cookie is used to distinguish humans from bots. This benefits the website by enabling the creation of reliable reports on website usage.	Essential
l.gif	imgscat.cookiebot.com	Used to count sessions on the website, which is necessary to optimize the delivery of the CMP product.	Essential
ar_debug	reklamy.linkedin.com	Checks whether a technical debugger cookie exists.	Essential
cookie	linkedin.com	Used to detect spam and improve website security.	Essential
Cookie consent	taxcoach.pl	Stores the user's cookie consent status for the current domain	Essential
dysqusauth	disqus.com	Records whether the user is logged in. This allows the website owner to make certain parts	Essential
		of the site inaccessible, depending on the user's login status.	
hubspotutk	taxcoach.pl	Sets a unique session ID. This allows the website to collect data on user behavior for statistical purposes.	Essential

li_gc	linkedin.com	Stores the user's consent status to cookies for the current domain	Essential
PHPSESSID	taxcoach.pl	Maintains the user's session status when pages are requested.	Essential
rc::a	gstatic.com	This cookie is used to distinguish between humans and bots. This benefits the website by enabling the generation of accurate reports on website usage.	Essential
rc::b	gstatic.com	This cookie is used to distinguish humans from bots.	Essential
rc::c	gstatic.com	This cookie is used to distinguish humans from bots.	Essential
rc::f	gstatic.com	This cookie is used to distinguish humans from bots.	Essential
tax deferral-absence	taxcoach.pl	This cookie is used to remember whether the user has interacted with the language selection banner. This prevents the banner from reappearing during the visit.	Essential
test_cookie	doubleclick.net	This is used to check whether the user's browser supports cookies.	Essential
aet-reject	c.disquscdn.com	Essential for the operation of the comment system on the website.	Preferred
project queue	c.disquscdn.com	Required for the operation the comment system on the website.	Preferred
lidc	linkedin.com	Records which server cluster is serving the visitor. This is used in the context of load balancing to optimize the user	Preferential
cache of posted content	c.disquscdn.com	Essential for the functioning of the comment system on the website.	Preference
yt-remote-cast-available	youtube.com	Stores user preferences regarding the video player using an embedded video from the service YouTube	Preferences
yt-remote-cast-installed	youtube.com	Stores user preferences regarding the video player via an embedded YouTube video	Preferences
yt-remote-connected-device	youtube.com	Saves the user's preferences for the video player using an embedded video from YouTube	Preferences
yt-remote-device-id	youtube.com	Stores user preferences regarding the video player using an embedded video from YouTube	Preference
yt-remote-fast-check-period	youtube.com	Stores user preferences regarding the video player using an embedded video from YouTube	Preferential
yt-remote-session-app	youtube.com	Stores user preferences for the video player using an embedded YouTube video	Preferences
yt-remote-session-name	youtube.com	Stores user preferences regarding the video player using an embedded video from YouTube	Preferences
_ga	taxcoach.pl	Records a unique identifier used to generate statistical data on how the user uses the website.	Statistical
_ga_#	taxcoach.pl	Used by Google Analytics to collect data on the number of times a user visits a website, as well as the dates of the first and last visits.	Statistical

_gat	taxcoach.pl	Used by Google Analytics to limit the number of requests	Statistical
_kolowaczna	taxcoach.pl	Records a unique identifier, which is used to generate statistical data on how the user uses the website.	Statistical
disqus_unique	disqus.com	Collects statistics regarding the user's visits to the website, such as the number of visits, the average time spent on the website, and pages loaded.	Statistical
gaUserPageSessionVisit	us-an.gr-cdn.com	Stores data regarding the time spent on the website and its subpages during the current session.	Statistical
gaVisitorUuid	taxcoach.pl	Records statistical data regarding user behavior on the website. Used for internal analysis of user behavior. The operator of the website.	Statistical
trc_cookie_storage	disqus.com	Collects statistical data regarding user behavior on the website. Used for internal analysis by the website operator.	Statistical
YSC	youtube.com	Records a unique identifier to store statistics on which YouTube videos the user has watched.	Statistical
__Secure_TOKEN_I mplementation	youtube.com	Pending	Marketing
__Secure-YEC	youtube.com	Stores user preferences regarding the video player using an embedded video from the service YouTube	Marketing
__Secure-YNID	youtube.com	Pending	Marketing
_fbp	taxcoach.pl	Used by Facebook to deliver a range of advertising products, such as real-time bidding from third-party advertisers.	Marketing
_gcl_au	taxcoach.pl	Used by Google AdSense to experiment with the effectiveness of ads on websites using its services.	Marketing
_gcl_ls	googletagmanager.com	Pending	Marketing
_uetsid	bing.com	It is used to track users across multiple websites to show them relevant ads based on their preferences.	Marketing
_uetsid	taxcoach.pl	Collects data on user behavior across multiple websites to display more relevant ads. This also allows the website to limit the number of times the same ad is displayed.	Marketing
_uetsid_exp	bing.com	Contains the expiration date of the cookie with the corresponding name.	Marketing
_uetvid	bing.com	Used to track users across multiple websites for	Marketing
		to display them relevant ads based on their preferences.	
_uetvid	taxcoach.pl	Used to track users across multiple websites in order to show them relevant ads based on their preferences.	Marketing
_uetvid_exp	bing.com	Contains the expiration date of the cookie with the corresponding name.	Marketing

cto_bundle	criteo.com	Presents the user with relevant content and ads. The service is provided by third-party advertising platforms that enable advertisers to bid in real time.	Marketing
Disqus thread	c.disquscdn.com	Pending	Marketing
gr-popups-renderer#content	taxcoach.pl	Pending	Marketing
gr-popups-renderer#meta	taxcoach.pl	Pending	Marketing
gr-popups-renderer#translators no	taxcoach.pl	Pending	Marketing
gr-translations#translations	taxcoach.pl	Pending	Marketing
grUuidHasBeenSet	us-an.gr-cdn.com	Collects information about products the user has viewed and the contents of the shopping cart. This is used to increase the website's conversion rate through targeted ads and product promotions via email.	Marketing
IDE	doubleclick.net	Used by Google DoubleClick to record and report the website user's actions after viewing or clicking on one of the advertiser's ads in order to measure the effectiveness of the ad and present the user targeted ads.	Marketing
images/pixel.gif	cdn.viglink.com	Enables the visitor social sharing website content on media platforms or websites.	Marketing
KEY_OF_LAST_ENTRY RESULT_ID	youtube.com	Used to track user with embedded content.	Marketing
last external link	connect.facebook.net	Detects how the user arrived at the website by recording their last URL.	Marketing
last external referrer time	connect.facebook.net	Detects how the user arrived to website by recording their last URL	Marketing
LogsDatabaseV2:V#  LogsR requestsStore	youtube.com	Used for track user with embedded content.	Marketing
MUID	bing.com	Expectation	Marketing
nextId	youtube.com	Used for track user interactions with embedded content.	Marketing
NID	google.com	Pending	Marketing
pagead/1p-user-list/#	google.com	Tracks whether the user has shown interest in specific products or events across multiple websites and tracks how users navigate between pages. This is used to measure advertising campaigns and facilitates the settlement of referral commissions between websites.	Marketing
pop-up window:13f23384-ab03-4d86- aa58-218dc5d377e9: sswv_	us-wbe.gr-cdn.com	Pending	Marketing
popup:9fb442df-b47f-4d0a-a37e- 18ebd255d48a: sswv_	us-wbe.gr-cdn.com	Pending	Marketing
pop-up:a01bfd2e-dc14-4ced-a 6bc-045186c23430: sswv_	us-wbe.gr-cdn.com	Pending	Marketing
pop-up:a1e78fb5-2404-4b22-ac7e- 77b3dccc6def: sswv_	us-wbe.gr-cdn.com	Pending	Marketing
remote_sid	youtube.com	Required for the implementation and functionality of YouTube video content on the website.	Marketing
simplification	youtube.com	Used for track user with embedded content.	Marketing

Database ServiceWorkerLogs#SWHealthLog	youtube.com	Essential for implementation and implementing YouTube YouTube video content on a website.	Marketing
TEST COOKIESENABLED	youtube.com	Used for for track user with embedded content.	Marketing
TopicsLast referenceTime	connect.facebook.net	Pending	Marketing
vglnk.Agent.p	disqus.com	Collects data on user behavior from multiple websites to display more relevant ads. This also allows the website to limit the number of times same ad.	Marketing
vglnk.PartnerRfsh.p	disqus.com	Collects data on user behavior from multiple websites to display more relevant ads. This also allows the website to limit the number of times the same ad is displayed.	Marketing
VISITOR INFORMATION_1_LIVE	youtube.com	Attempts to estimate users' bandwidth on pages with embedded videos from YouTube.	Marketing
ytidb::LAST_KEY_IN_RESULT_STR ING	youtube.com	Used for track user interactions with embedded content.	Marketing
YtldbMeta#databases	youtube.com	Used for track user with embedded content.	Marketing

3. "Cookies" contain, in particular, the domain name of the website from which they originate, their storage duration on the end device, and a unique number used to identify the browser from which the connection to the website is made.
  4. Cookies are used to:
    - a. tailor website content to user preferences and optimize the user experience,
    - b. create anonymous statistics that, by helping to determine how users use the websites, enable the improvement of their structure and content,
    - c. provide users the website advertising advertising tailored to their interests.
- Cookies are not used to identify users, and their identity is not determined based on these files.

5. The basic classification of cookies distinguishes between:
  - a) **Essential cookies**—these are absolutely necessary for the proper functioning of the website or the features the user wishes to use, as without them we would be unable to provide many of the services we offer. Some of them also ensure the security of the services we provide electronically.
  - b) **Functional cookies**—these are important for the website's operation because:
    - are used to enhance website functionality; without them, the website will function properly, but it will not be tailored to the user's preferences,
    - are used to ensure a high level of website functionality; without them, the website's functionality may be reduced, but their absence should not prevent full use of the site,
    - are essential for most website functionality; blocking them will cause certain features to not work properly.

- c) Business-related cookies—these enable the business model on which the website is based; blocking them will not render the entire website inaccessible, but may reduce the quality of service due to the website owner's inability to generate revenue to subsidize its operation. This category includes, for example, advertising cookies.
  - d) Cookies used for website configuration—enable the configuration of features and services on websites.
  - e) Cookies used for website security and reliability—enable the verification of authenticity and the optimization of website performance.
  - f) Authentication cookies—enable the website to determine when a user is logged in, allowing it to display relevant information and features.
  - g) Session cookies—~~which track the state of a session~~—allow us to record information about how users interact with the website. This may include data on the most frequently visited pages or any error messages displayed on certain pages.  
"Cookies" used to store the so-called "session state" help improve services and enhance the browsing experience.
  - h) Cookies that track website processes—enable the website and its features to function smoothly.
  - i) Ad-supporting cookies—enable the display of ads that are more interesting to users and, at the same time, more valuable to publishers and advertisers; cookies may also be used to personalize ads and to display ads outside of websites.
  - j) Location-tracking cookies—allow the information displayed to be tailored to the user's location.
  - k) Cookies used for analytics, research, or audience measurement—allow website owners to better understand their users' preferences and, through analysis, improve and develop products and services. Typically, the website owner or a research firm collects information anonymously and processes data on trends without identifying individual users' personal information.
  - l) Essential cookies—include cookies necessary for the website to function properly and to enable website features, but their operation has nothing to do with tracking the user
  - m) Tracking cookies—used to track users, but do not contain information that (on its own) allows a specific user to be identified.
6. The use of cookies to tailor website content to user preferences does not, as a rule, involve the collection of any information that would allow the user to be identified; however, such information may sometimes constitute personal data—that is, data that makes it possible to attribute certain behaviors to a specific user. Personal data collected using cookies may be collected solely for the purpose of performing specific functions on behalf of the user. Such data is encrypted in a manner that prevents unauthorized access.
  7. The cookies used by this website are not harmful to either the user or the device they are using; therefore, to ensure the website functions properly, we recommend that you do not disable them in your browser. In many cases, web browsing software (web browser) allows, by default, the storage of information in the form of cookies and other similar technologies on the user's device. You can change how your browser uses cookies at any time. To do so, you need to adjust your browser settings. The method for changing these settings varies depending on the software (web browser) you are using. You can find relevant instructions on the respective subpages, depending on the browser you are using.
  8. Cookies are also used to facilitate logging into the user's account, including via social media, and to enable navigation between subpages on websites without having to log in again on every

subpage. At the same time, cookies are used to secure websites, e.g., to prevent unauthorized access.

9. As part of cookie technology, the Personal Data Controller may use tracking pixels or clear GIFs to collect information about how users interact with its services and their responses to marketing messages sent via email. A pixel is a piece of software code that allows an object—usually a pixel-sized image—to be embedded on a webpage, enabling the tracking of user behavior on the websites where it is placed. Once appropriate consent is given, the browser automatically establishes a direct connection with the server hosting the pixel; therefore, the processing of data collected by the pixel is carried out in accordance with the data protection policy of the partner administering the aforementioned server.
10. The Data Controller may use web logs (which contain technical data such as the user’s IP address) to monitor traffic within its services, resolve technical issues, detect and prevent fraud, and enforce the terms of the User Agreement.
11. The Data Controller informs you that the website does not respond to DNT (Do Not Track) signals; however, users may disable certain forms of online tracking, including some analytics data and personalized ads, by changing their browser’s cookie settings or using our cookie consent tools (if applicable).
12. Detailed information on changing cookie settings and deleting cookies yourself in the most popular web browsers is available in the browser’s help section and on the following pages (just click on the link):
  - a) [Google Chrome](#)
  - b) [Mozilla Firefox](#)
  - c) [Microsoft Edge](#)
  - d) [Opera](#)
  - e) [Safari macOS](#)
  - f) [Safari iOS/iPadOS](#)

Detailed information on managing cookies on a cell phone or other mobile device can be found in the user manual for that device.