

*County of Lassen, California*  
**OFFICE OF COUNTY COUNSEL**

---

Robert M. Burns, Lassen County Counsel  
221 South Roop Street, Ste. 2  
Susanville CA 96130



**April 16, 2019**

To: Jeff Hemphill, Chairman  
Lassen County Board of Supervisors

From: Robert M. Burns  
County Counsel

**SUBJECT:**

In September of 2016 the IRS Publication 1075 was revised with the intent of addressing the new requirements of any agency receiving FTI (Federal Taxpayer Information). The Publication requires its agencies to ensure all functions within the agency with access to FTI, understand and implement the requirements within the Publication.

As a condition of receiving FTI, the receiving agencies must show, to the satisfaction of the IRS, the ability to protect the confidentiality of that information.

Certain safeguards must be implemented to prevent unauthorized access and use. The purpose of this policy is to establish a written policy that ensures a background investigation is completed at the appropriate level for any individual who will have access to FTI using the minimum standards of IRS Publication 1075 – Restricting Access – IRC 6103(p)(4)(c) – 5.1.1 Background Investigation Minimum Requirements and a reinvestigation conducted within 10 years at a minimum.

**FISCAL IMPACT:**

Unknown at this time.