

## **FAQs Regarding Federal Tax Information Background Check Policy**

### **Why are you receiving this email?**

To review the background check requirements that are now required of all applicants and staff who access electronic or paper federal tax information.

### **What is the basis for this new action?**

Internal Revenue Service's Publication 1075 which can be found at: <https://www.irs.gov/pub/irs-pdf/p1075.pdf>.

### **What is the purpose of this requirement?**

"The public must maintain a high degree of confidence that the personal and financial information furnished to the Internal Revenue Service (IRS) is protected against unauthorized use, inspection, or disclosure." The IRS ensures that agencies which have access to federal tax information have adequate programs and processes in place to safeguard the data. One safeguard includes background checking applicants and employees to ensure that individuals accessing the data do not pose a risk of breaching the public trust. (From page 1 of IRS publication.)

### **What constitutes a background check?**

--DOJ and FBI fingerprint scans; use of E-Verify to verify citizenship; check of local law enforcement agencies where the applicant or subject has lived, worked or attended school within the last 5 years. (page 27)

### **What factors in a background check would be cause for withdrawal of job offer or potential discipline, including termination?**

IRS Publication 1075 does not enumerate the types of convictions that would deny employment/enact personnel actions. We have relied upon the State of California Department of Child Support Services' background check policy to draft our policy: "The felony and misdemeanor crimes listed below are offenses that may render any individual's background unsuitable for employment in positions that involve access to FTI and do not attempt to specify every unacceptable criminal activity or questionable background."

- Fraud: welfare, insurance, financial, theft, or bribery
- Physical: assault, sexual, murder, homicide, manslaughter, kidnapping, false imprisonment, or domestic violence
- Misuse of data
- Inappropriate access to data
- Theft/Burglary

### **Why do employees who have access to FTI have to be background-checked again?**

The IRS states that background checks must be completed every 10 years.

### **What will happen if I am an employee who is fingerprinted and my fingerprint results show a conviction for something that is related to one of the conviction types listed above?**

Factors to be considered in the decision to initiate a disciplinary process include, but are not limited to, the seriousness of the offense committed, the nature and background of the offense, the length of time which has passed since the conviction, and whether or not the facts that constituted a conviction are still a crime under

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current statutes and guidelines. The decision to begin the disciplinary process will be done on a case-by-case basis after review of the documents and completion of the background investigation.