

IDAHO STATE TAX COMMISSION
ADMINISTRATIVE POLICY MEMORANDUM NO. 16-01
(Replaces Administrative Policy Memo No. 15-04, dated February 4, 2015)

- DATE:** January 20, 2016
- SUBJECT:** Confidentiality and Employee Access to Tax Records and Information
- PURPOSE:** To establish a policy and standards for Idaho State Tax Commission (Tax Commission) employees who have access to personal and business tax returns and to emphasize the confidentiality of tax information and how this information may be used.
- POLICY:**
- A. Tax information or records include any information or records in any format relating to an individual, business or other entity acquired through agency information exchange agreements or from other third parties. All Tax Commission employees are responsible at all times for maintaining the confidentiality of tax information and records.
 - B. All tax information or records may be accessed by or made available to those who “need to know” as part of their work assignment. Such information may be used for tax administration purposes only. Casual browsing, personal use or reviewing employees’ own tax information is strictly prohibited.
 - C. On the same basis as is available to all taxpayers, Tax Commission employees may receive copies of their personal tax return, the return of a business in which they have ownership interest, audit reports and/or other tax documentation relating to the employee or a business in which the employee is involved by contacting Taxpayer Services or submitting completed Form STC-06 - [Request for Copies of Tax Returns](#). Copies will be provided at the same cost as charged to the public for similar services.
 - D. All requests for tax record information received by Tax Commission employees from friends or relatives are to be referred to Taxpayer Services. These requests will be handled the same as those received from any taxpayer.
 - E. All taxpayer information or records maintained by the Tax Commission in any format are confidential and may not be disclosed to any person, including elected officials, unless there is clear authority to do so through power of attorney or statute.

- F. Tax Commission employees must verify the identity of a taxpayer before releasing tax information. A third party must be an authorized representative and have a valid power of attorney (POA) before taxpayer data can be released. An employee of a business is considered an authorized representative and does not need a POA.
- G. We can only release federal tax information (FTI) documents or data to the taxpayer or their authorized representative when we have used the specific FTI information in an audit. All other requests for FTI from the taxpayer, other state agencies, or law enforcement must be directed to the IRS.
- H. All Tax Commission employees and individuals performing work for the Tax Commission are required to participate in the Tax Commission's annual security training program and sign the Disclosure/Inspection Agreement.

RESPONSIBILITY: All Tax Commission employees are responsible for complying with this policy. All supervisors and field office managers are responsible for ensuring that their staff is aware of this policy and for reviewing it with them at least annually.

ENFORCEMENT: Violations of this policy may lead to disciplinary action, up to and including dismissal. Violators may also be subject to any civil penalties, provided by law.

STANDARDS AND PROCEDURES: The Tax Commission has adopted and made part of this policy the [Personnel Policies and Procedures Manual - Section 1, Administrative Policies and Standard.](#)

EFFECTIVE: Immediately

APPROVED: Adopted by the State Tax Commissioners on January 20, 2016.

DISTRIBUTION: A copy of this policy will be published on Tax Insider upon adoption by the Commissioners, distributed to all employees of the Tax Commission, and included in the agency's New Hire Orientation. An electronically signed statement acknowledging receipt of the policy is required from each employee and will be maintained by Human Resources

EXPIRATION: This policy expires on January 20, 2020.