

IRS Disclosure Policy Guidance
Use of Federal Tax Information (FTI) for Child Support Enforcement Purposes

Disclosures to:	FTI authorized to disclose	Limitations and Conditions
Custodial parent/guardian	The amount & date of a federal income tax refund offset, including the source of the payment and that the payment can be held for up to six months.	<p>Disclosure of the payment information may be made to the custodial parent/guardian (CP) after the payment is received by the agency. The CP may be told about payments received but held; however, the reason for the hold may not be disclosed. The CP may be told the disbursement of the offset is being delayed because it may be subject to adjustment.</p> <p>Note: The CP may not have access to noncustodial parent (NCP) address provided by the IRS, wage data, or any other FTI of the NCP.</p>
Another state's child support agency in interstate IV-D child support cases	On a case by case basis, FTI in the case record.	<p>Disclosure must be only to accurately record and administer offset collections and distributions in IV-D cases between/among states that have a shared interest, on a case by case basis.</p> <p>Application sharing between states, excluding OCSE's QUICK and CSENet systems, must be approved by IRS Office of Safeguards.</p>

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Judges & Officers and Clerks of the Court (acting as officers of the court in a court proceeding)	None.	<p>As a matter of federal law, FTI may not be disclosed in state court proceedings. FTO payment amounts may be disclosed in court proceedings provided that all payment sources are not disclosed orally or in writing from child support payment records to prevent unauthorized disclosure of FTI. Payment amounts may be described as voluntary or involuntary, or administrative/non-administrative, or any other designation that states choose to use. States may not use more than two designations for payment amounts.</p> <p>Note: FTI may be disclosed 'in the defense of any litigation or administrative procedure [that arises from an offset] ensuing from a reduction made under subsection (c), (d), (e), or (f) of... [26 USC 6402]'.</p>
Federal Child Support Program Auditors	All FTI.	None.

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Noncustodial parent	Any FTI of the NCP.	The NCP has the right of access to FTI maintained about him/her in the child support agency's files.