

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 and 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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<p>IV-D child support employees, contractors and others supporting the child support program, but don't have authority to or need FTI access</p> <p>Examples include:</p> <p>Judges and Officers and Clerks of the Court (acting as officers of the court in a court proceeding)</p> <p>Contractors under contract to perform state IV-D services, but not authorized to receive FTI under 26 USC 6103 (l)(6)(B)</p> <p>IV-D Tribal CSE agencies not under contract with the state CSE agency</p>	<p>None.</p>	<p>Option 1: Federal Tax Offset (FTO) payment amounts may be disclosed provided that all payment sources are not disclosed (only payment date and payment amount) orally or in writing from child support payment records to prevent unauthorized disclosure of FTI.</p> <p>Option 2: In addition to the payment amount and payment date listed above, FTO 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>
<p>Federal Child Support Program Auditors</p>	<p>All FTI.</p>	<p>None.</p>

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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.