| **Disclosures to:** | **FTI authorized to disclose** | **Limitations and Conditions** |
| --- | --- | --- |
| Custodial parent/guardian | Comments | Comments |
| Another state’s child support agency in interstate IV-D child support cases | Comments | Comments |
| Judges & Officers and Clerks of the Court (acting as officers of the court in a court proceeding) | Comments | Comments |
| Federal Child Support Program Auditors | Comments | Comments |
| State Auditors | Comments | Comments |
| State IV-A, IV-B, IV-E, and Title XIX Medicaid Human Services Agencies when the CP received benefits and assigned rights to child support payments to the state | Comments | Comments |
| Contractors engaged in locating absent parents, establishing or collecting child support obligations, and/or performing delegated IV-D child support enforcement functions  Examples\*:   * Vendor-contracted SDUs * Privatized child support agencies providing IV-D services under contract * Contractors for development of software or system maintenance   \*IRS wants to discuss the examples under this category further | Comments | Comments |
| IV-D Administrators-Government entities performing delegated IV-D child support enforcement functions  Examples\*:   * Clerks of Court in role as cash disbursement unit * State-run consolidated data centers providing IT support * Friends of the Court * State and local government employees, including attorneys, performing IV-D functions * State self-assessment staff   \*IRS wants to discuss the examples of this category further | Comments | Comments |
| Powers of Attorneys/Legal Guardians/Interpreters | Comments | Comments |
| Noncustodial parent | Comments | Comments |
| Offsite Storage Facilities  (For example, Iron Mountain) | Comments | Comments |
| Native American Tribes | Comments | Comments |