| **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. (Treasury Offset Program (TOP), Tax Intercept, etc. as the agency refers to it) | 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 (pending injured spouse claims), but the reason for the hold and the length of the hold period may not be disclosed. The CP may be told the disbursement of the offset is being delayed because it may be subject to adjustment.  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. |
| Another state’s child support agency in interstate IV-D child support cases | On a case by case basis, FTI in the case record. | 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. |
| Judges & Officers and Clerks of the Court (acting as officers of the court in a court proceeding) | None. | 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 removed from child support payment records to prevent unauthorized disclosure of FTI. However, payment amounts may be marked as voluntary or involuntary, or administrative/non-administrative. |
| Federal Child Support Program Auditors | All FTI. | None. |
| State Auditors | None.\*  \*IRS and OCSE are discussing further. It is critical for states that feel strongly about this issue to provide feedback and justification for their arguments. | No authority to disclose FTI to any state auditors under IRC § 6103. However, IRS notes that this is contradictory to the current guidance it provides in Publication 1075, Section 3.5, which allows disclosure to state auditors employed by the state – will be addressed in next version of Publication 1075. |
| 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 | On a case by case basis, the amount & date of a refund offset payment, including the source of the payment, when a payment is disbursed. | Disclosure must be only to accurately record and recoup benefits, on a case by case basis when the CP receiving benefits assigns the rights to child support payments to the state and the payment is disbursed to the IV-A agency. Access to all FTI maintained in the CP’s child support record is prohibited. Only FTI associated with the payment disbursed may be disclosed. Disclosure must be accompanied by a notice that the data cannot be used for any other purpose, including eligibility determinations, and cannot be re-disclosed for any purpose. |
| 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 | The 3 data elements of FTI authorized by IRC 6103(l)(6)(B) in conjunction with IRC 6103(l)(10) may be disclosed: Address, SSN, and amount of the offset (includes payment source)[[1]](#endnote-1). | Disclosure is authorized only to contractors directly engaged in locating absent parents or collecting child support debt.  FTI must be protected from disclosure to all contractors who are not directly engaged in locating individuals or collecting child support obligations since these contractors do not need access to FTI to perform their duties—for example guard and janitorial services, offsite storage facilities, hardware maintenance vendors, and disposal contractors. Contracts for these services may not include provisions requiring (or authorizing) access to FTI. |
| 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 | Access to all FTI in records of the IV-D child support agency, including amount & date of refund offset (wage and locator information secured via FPLS). | Government entities performing IV-D child support enforcement services in support of the qualified IV-D state child support agency but not employees of the state IV-D agency. This applies where state law grants authority to perform specific duties associated with the administration of child support enforcement responsibilities to another legal entity within the state, therefore no contract (with compensation) for services exists. These entities may have access to FTI to perform their IV-D function, as long as a Service Level Agreement (SLA) is implemented (as required by Publication 1075) to ensure the safeguard requirements flow with the data and confidentiality of FTI is maintained at the same level as at the state child support agency. |
| Powers of Attorneys/Legal Guardians/Interpreters | The FTI authorized for disclosure to the CP, if representing the CP.  FTI authorized for disclosure to the NCP, if representing the NCP. | Written authorization must meet state statute requirements for representation and must either specifically include child support matters or be a general power of attorney for all representation. The CP may authorize only those third parties legally acting as the CP, such as the POA or legal guardian as permitted under child support regulations to have access to the NCP’s FTI.  Interpreters may be used as a means to facilitate communication with the CP. |
| 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. Rules pertaining to POA above apply. |
| Offsite Storage Facilities  (For example, Iron Mountain) | None | Backup tapes or other electronic media containing FTI sent to offsite storage facilities must be secured from potential access by unauthorized individuals. Backup media containing FTI must be securely transmitted, receipt acknowledged, inventoried, and securely stored to prevent unauthorized access. |
| Native American Tribes | None | Qualified IV-D Tribal Child Support Enforcement Agencies are not state equivalents under 26 USC 6103.a |

Qualified IV-D child support agencies receive federal tax information (FTI) from various sources under the statutory authority of Internal Revenue Code (IRC) sections 6103(l)(6), (l)(8) and (l)(10). The IRC establishes the specific FTI which is disclosed, the authorized recipients, and the restrictions on use for the purpose authorized. This chart describes the authorized recipients and uses in the child support enforcement program and is utilized by the Office of Safeguards when conducting on-site safeguard reviews when reporting findings concerning unauthorized disclosure in violation of the IRC.

1. **Safeguard reviews will include a finding of unauthorized disclosure to child support contractors directly engaged in locating or collecting child support obligations when the contractor is in receipt of more than the 3 data elements of FTI specifically authorized for disclosure by IRC 6103(l)(6)(B) in conjunction with IRC § 6103(l)(10): the taxpayer’s address, SSN, and amount of a refund offset. This applies to disclosures by a child support agency to any Native American Tribe for the same reason. Corrective action for these contractors and tribes is held in abeyance pending resolution of conflicting interpretation of federal statutes with OCSE.**  [↑](#endnote-ref-1)