DCSS Policy & Procedure Unit Policy Update PPU:14-07-001 Date: July 9, 2014 SUBJECT: FTI DISCLOSURE Please contact the Policy Unit if you have any questions regarding these or any other changes at

The IV-D PARTNERS should send POLICY inquiries directly to DCSS-POLICYQUESTIONS@azdes.gov

The Internal Revenue Service (IRS) recently provided guidance to state child support agencies regarding allowable disclosures of Federal Tax Information (FTI).

After a federal tax offset has posted to ATLAS, the DCSS may disclose to the CP/Caretaker the amount and date of the offset, including the source of the payment and that the payment may be held up for six months. However, the reason for the hold shall not be disclosed. The DCSS may explain the disbursement of the offset is being delayed because it may be subject to adjustment by the IRS.

The NCP has the right of access to any FTI maintained about him/her in the DCSS' files. You must provide any information requested by the NCP regarding his/her FTI.

You may disclose FTI to another IV-D agency with a shared interest to accurately record and administer offset collections and distributions in intergovernmental cases.

Click here to view the FTI Disclosure matrix distributed by the IRS.

Staff are urged to view this information directly on The PORT and not create a separate personal file. Enter <u>http://dcssmadcapprod</u> in your browser to view this Policy Update in Policy Updates 2014.