



# NCCSD

National Council of  
Child Support Directors

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October 30, 2019

Sue Smith  
President  
NATCSD  
1334 W Trepania Rd.  
Hayward, WI 54843

Dear Ms. Smith:

The National Council of Child Support Directors (NCCSD) appreciates the opportunity to share our position regarding Tribal IV-D access to the federal offset process.

Effective interaction between Tribal and state IV-D programs is vital for providing child support services to Tribal children. The interaction is most likely to be successful if each participating IV-D program has comparable authority and sources of information. For that reason, NCCSD supported the successful effort for Tribal IV-D programs to obtain access to FPLS, and continues to support Tribal IV-D program access to the federal offset process, including IRS tax refund offsets.

As federal legislation is being considered in this area, NCCSD encourages consideration of further changes in federal law regarding the safeguarding of federal tax information (FTI). Various states have experienced issues under current law regarding authority to disclose FTI to courts, contractors engaged in IV-D activity on behalf of a IV-D program, auditors, state information technology departments, and even custodial parents. Avoiding or resolving these issues through further changes in federal law would allow Tribal and state IV-D programs to share the benefit of access to the IRS tax offset process without the operational challenges and restrictions currently faced by state IV-D programs.

Again, NCCSD supports the National Association of Tribal Child Support Directors in this matter. If NCCSD can be of further assistance in your efforts, please do not hesitate to contact us.

Sincerely,

James C. Fleming  
NCCSD President

cc Lisa Skenandore