



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

June 23, 2025

via Email

Dear Tribal Leader:

On behalf of the U.S. Department of the Treasury (Treasury), Bureau of the Fiscal Service (Fiscal Service), and the Internal Revenue Service (IRS) (collectively the “Department”), I invite you to a consultation to inform the implementation of the [Supporting America’s Children and Families Act](#) (Act).<sup>1</sup> The Act authorizes Tribal child support enforcement agencies (Tribal IV-D agencies) direct access to federal tax information to obtain federal tax refund offsets for collection of past-due child support.

[You may register for the consultation here.](#)

The consultation will be held virtually on July 17, 2025, 1:00 p.m. – 3:00 p.m. ET. The Department will accept written or electronic comments received by August 18, 2025, 11:59 p.m. Alaska time.

***Background***

The Treasury Offset Program (TOP) collects past-due child support obligations and other delinquent debts. The collection of delinquent child support obligations through the offset of federal tax refund payments involves interaction among three federal agencies: IRS, Fiscal Service, and the Administration for Children and Families, Office of Child Support Services (OCSS) at the U.S. Department of Health and Human Service.

The Act expanded access to federal tax information (FTI) for specified child support enforcement (CSE) programs and their contractors. Prior to the passage of the Act, Tribal child support agencies that operate pursuant to Tribal IV-D of the Social Security Act,<sup>2</sup> were not permitted to directly access FTI to collect past-due support obligations from the federal tax refunds of parents who owe support. Instead, to access such information, Tribal child support agencies had to have a cooperative agreement with a state IV-D program in order to collect past-due support payments from the tax refunds of parents who owe support.

Title II – *Strengthening State and Tribal Child Support of the Act* (Title II) of the Act permits Tribal child support enforcement agencies, that operate a Title IV-D program, to access the TOP to collect past-due child support payments from the offset of federal tax refunds of noncustodial

---

<sup>1</sup> Pub. L. 118-258, 138 Stat. 2947 (2025).

<sup>2</sup> The IV-D program is charged with locating noncustodial parents, establishing paternity, establishing and enforcing support orders, and collecting child support payments from parents who are legally obligated to pay.

parents under section 6402(c) of the Internal Revenue Code (Code). Presently, all states (including the District of Columbia and three territories) and 63 Tribal governments<sup>3</sup> operate CSE Title IV-D programs.

Access to FTI by CSE programs, and contractors of state, local, and Tribal IV-D agencies, is governed by the safeguarding requirements of sections 6103(p)(4) and 6103(p)(9) of the Code. [Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies](#) (Publication 1075) provides guidance to ensure the policies, practices, technical security controls, and safeguards employed by recipient agencies, agents, contractors, or sub-contractors adequately protect the confidentiality of FTI.

The IRS published the attached Security and Privacy Alert on March 27, 2025. The communication serves as interim guidance revising Publication 1075, to implement the legislation and include Tribal IV-D agencies in the existing guidance that sets forth privacy safeguards for access to FTI.

In light of the Act, Fiscal Service may amend its regulations at [31 CFR 285.3](#)<sup>4</sup>, which governs the offset of federal tax refund payments to collect past-due child support obligations. Amendments may add a reference to “Tribes” where “States” are referenced.

OCSS will host a separate Tribal consultation on June 30, 2025.

Pursuant to Treasury’s Tribal consultation policy, Treasury is commencing consultation to inform the development of the Department’s implementation of the [Supporting America’s Children and Families Act](#).

Specifically, we request the assistance of Tribal leaders or their designees in addressing the following questions:

1. Title II of the Act amends Section 6402(c) the Code by adding the following: *‘For purposes of this subsection, any reference to a State shall include a reference to any Indian tribe or tribal organization receiving a grant under section 455(f) of the Social Security Act.’* What questions or comments do you have for IRS or Fiscal Service regarding the implementation of this statutory provision?
2. As explained above, Publication 1075 safeguards FTI and includes specific compliance requirements and background check responsibilities. Tribal entities that are contractors to state IV-D programs currently comply with this guidance.
  - a. What questions or comments do Tribal IV-D agencies have regarding the criteria on a program’s establishment, policies and procedures, and requirements to have robust cybersecurity measures in place?
  - b. What questions or comments do Tribal IV-D agencies have regarding the

---

<sup>3</sup> <https://acf.gov/css/child-support-professionals/tribal-agencies>

<sup>4</sup> § 285.3 Offset of tax refund payments to collect past-due support.

background check investigation requirements for all employees and contractors?

- c. Publication 1075 requires that programs must notify the IRS prior to executing any agreement to disclose FTI to a contractor, or at least 45 days prior to the disclosure of FTI, to ensure that appropriate contractual language is included and that contractors are held to safeguarding requirements. What questions or comments do Tribal IV-D agencies have regarding this timeline and the specific information that must be included in the notification?
  - d. What questions or comments do you have on how Tribes can start the implementation process or obtain approval to begin?
3. To the extent that there are Tribal IV-D agencies operating in multiple jurisdictions or as a Tribal organization<sup>5</sup>, what questions or comments do you have regarding the application of Publication 1075?
  4. With regard to Fiscal Service's regulation at 31 CFR Part 285.3 and the addition of a reference to "Tribes" where "States" are currently referenced, what questions or comments do you have?
  5. What other information, comments, or proposed solutions are important for the Department to know in implementing the *Strengthening State and Tribal Child Support of the Act* for Tribal IV-D programs?

[Register here for the consultation.](#)

We respectfully request that each Tribe register one person to participate in the consultation. All others are welcome to register as listen-only participants

**Please note that consultations are off the record and not for press purposes.**

We will send out an Agenda and a list of registered speakers before or on July 17, 2025. The deadline to submit written comments is August 18, 2025 at 11:59 p.m. Alaska Time. Written comments should be sent to [tribal.consult@treasury.gov](mailto:tribal.consult@treasury.gov).

Sincerely,

Fatima Abbas  
Director, Office of Tribal and Native Affairs  
Point of Contact for Tribal Consultation  
U.S. Department of the Treasury

---

<sup>5</sup> Under [45 CFR 309.05](#), a Tribal organization, sometimes referred to as a Tribal Consortium, means any legally established organization of Indian Tribes which is sanctioned or chartered as a single governing body representing two or more Indian Tribes.



## SECURITY AND PRIVACY ALERT

### *Office of Safeguards*

**Date:** March 27, 2025

**Subject:** Legislation authorizes Tribal IV-D child support agencies direct access to federal tax information (FTI).

**Notification:** The Supporting America's Children and Families Act, Public Law (P.L.) 118-258, effective January 4, 2025, amended Internal Revenue Code (IRC) sections 6103 (l)(6), (l)(8), and (l)(10) and 6402(c) for the purposes of establishing child support orders, collecting and distributing child support payments and locating individuals owing child support debt and certifying debts for federal tax refund offset to collect past-due child support. The legislation allows Tribal IV-D child support agencies to participate in the Federal tax refund offset program by amendment of 42 USC 664(d) and directly request and use FTI to administer Tribal IV-D programs conditioned on meeting the safeguarding requirements of IRC 6103(p)(4).

**Guidance:** This communication serves as interim guidance revising Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies, to implement the legislation and require Tribal IV-D child support agencies to meet IRS standards as a condition of receiving FTI until Publication 1075 is updated and republished. Federal partners (Internal Revenue Service/Office of Child Support Services/Bureau of the Fiscal Service) are collaboratively working to map out the next steps for Tribal IV-D child support agencies to directly access FTI and obtain federal tax refund offsets to collect past-due child support. Pursuant to Treasury's Tribal consultation policy, a Tribal consultation will be conducted to formally receive feedback from Tribal IV-D child support agencies to inform the implementation of P.L. 118-258 regarding FTI access. IRS will communicate legislative implementation plans via a conference call.

**Acknowledgment:** IRS acknowledges the leadership of the federal Office of Child Support Services, in collaboration with the leadership of Tribal IV-D child support agencies along with the National Indian Child Welfare Association, the National Tribal Child Support Association, and the National Association of Tribal Child Support Directors that supported the legislative proposal enacted by Congress.

### Questions

Email [safeguardreports@irs.gov](mailto:safeguardreports@irs.gov) with any questions.