

# EASTERN REGIONAL INTERSTATE CHILD SUPPORT ASSOCIATION

## RESOLUTION

**WHEREAS**, the location of individuals and their assets is a critical component of the work of federal, state, local, and tribal child support enforcement (IV-D) entities; and

**WHEREAS**, the data maintained by the United States Department of the Treasury, Internal Revenue Service (IRS) is an invaluable source of location information; and

**WHEREAS**, currently, authority to disclose tax data for IV-D program purposes is contained in three separate provisions in section 6103 of the Internal Revenue Code of 1986 (IRC); and

**WHEREAS**, the current statute has resulted in a lack of consensus between the IRS and the United States Department of Health and Human Services (HHS) regarding the persons and entities permitted to receive the data as well as the authorized uses for that information; and

**WHEREAS**, the Eastern Regional Interstate Child Support Association (ERICSA) expressed its concerns regarding these matters to the IRS through written comments, and the IRS made reference to ERICSA's comments in its final report on confidentiality; and

**WHEREAS**, the federal Office of Child Support Enforcement (OCSE) – an entity within HHS – and the IRS have reached agreement on language for proposed legislation that consolidates the authority to disclose and use tax data for IV-D purposes into a single, comprehensive provision of section 6103 of the IRC and which has been shared with child support organizations; and

**WHEREAS**, that proposal acts to eliminate much of the uncertainty regarding the disclosure and use of tax data for IV-D purposes; and

**WHEREAS**, the proposal grants federal, state, local, and tribal IV-D agencies, as well as agents of those entities, access to that data for the purposes of conducting child support enforcement functions; and

**WHEREAS**, the proposal clarifies the permissible uses of that data and the safeguard responsibilities of the IV-D agencies and their agents; and

**WHEREAS**, the proposal provides a set of definitions that would control the interpretation and implementation of the new provisions;

**NOW, THEREFORE, BE IT RESOLVED**, this 9th day of November 2002, that the Eastern Regional Interstate Child Support Association, its President, and its Board of Directors, respectfully urge all members of Congress to support the passage of the IRS/OCSE proposal (dated July 10, 2002) regarding the disclosure and use of tax data by federal, state, local, and



tribal IV-D entities, and their agents, for the purpose of conducting the nation's child support enforcement program.

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John Graham, President  
Eastern Regional Interstate Child Support  
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