

	<b>INDIANA DEPARTMENT OF CHILD SERVICES TITLE IV-D POLICY MANUAL</b>	
	<b>Chapter 18: Confidentiality and Security</b>	<b>Effective Date: 5/9/19</b>
	<b>Section 1: Definitions</b>	<b>Version: 1.0 Revision Date: 5/8/19</b>

## BACKGROUND

The definitions in this Section apply to this Chapter.

## DEFINITIONS

1. **“Confidential information”** is any information relating to a specific person including, but not limited to, the person’s Social Security number (SSN), address, employment information, and financial information.<sup>1</sup> Confidential information is all data that the Title IV-D Program (the Title IV-D Program is collectively comprised of the Child Support Bureau (CSB), Title IV-D Prosecutor, and Clerk of Courts) is required to protect from unauthorized disclosure. It includes, but is not limited to, Federal Tax Information (FTI) and/or Personal Identifiable Information (PII) provided by the Internal Revenue Service (IRS), Social Security Administration (SSA), and Office of Child Support Enforcement (OCSE).
2. The **“Federal Parent Locator Service (FPLS)”** was established and is conducted for the purpose of establishing parentage; and establishing, modifying, or enforcing child support obligations.<sup>2</sup> The federal OCSE established and maintains the Federal Case Registry of Child Support Orders (FCR) and the National Directory of New Hires (NDNH) within the FPLS.<sup>3</sup>
3. **“Federal Tax Information (FTI)”** is any federal tax return or federal tax return information received from the IRS.<sup>4</sup> With respect to the statewide child support system, FTI is anything showing TX (payment type) associated with any payments, adjustment, or joint return status from the FCR and Federal Offset Program where the locate agency code is IRS, IRS/AWR, or LTXF.
4. **“Independent verification”** is the process of obtaining and confirming confidential information through a second source.<sup>5</sup>
5. **“Need to know basis”** or **“least privilege”** means that a person must have access to only enough information in order to carry out their official duties.<sup>6</sup>

<sup>1</sup> 45 C.F.R. § 303.21(a)(1)

<sup>2</sup> 42 U.S.C. § 653(a)(2)

<sup>3</sup> 42 U.S.C. § 653(h); 42 U.S.C. § 653(i)

<sup>4</sup> Publication 1075, Section 1.4.1

<sup>5</sup> 45 C.F.R. § 303.21(a)(2)

<sup>6</sup> Publication 1075, Sections 1.4.7 and 9.3.1.6

6. **“Personal Identifiable Information (PII)”** is information that would identify a specific person. PII is any information taken alone or in combination that would specifically identify an individual. PII is information that provides a basis for inferring personal characteristics about a person including, but not limited to the following:
  - a. Education;
  - b. Financial transactions;
  - c. Medical history;
  - d. Criminal or employment records;
  - e. Finger and voice prints;
  - f. Photographs;
  - g. Presence, registration, or membership in an organization or activity; or
  - h. Admission to an institution.<sup>7</sup>
7. **“Return information”** means any information provided in relation to the federal tax return, including, but not limited to the taxpayer’s identity, address, income, deductions, exemptions, credits, tax liability, tax withheld, tax payments; and whether the taxpayer’s return was, is being, or will be examined.<sup>8</sup>
8. **“Taxpayer identity”** means the name, mailing address, and/or taxpayer identification number of a person with respect to whom a federal tax return is filed.<sup>9</sup>

**POLICY**

N/A

**REFERENCES**

- [IC 4-1-6-1](#): Definitions
- [26 U.S.C. § 6103](#): Confidentiality and disclosure of returns and return information
- [42 U.S.C. § 653](#): Federal Parent Locator Service
- [45 C.F.R. § 303.21](#): Safeguarding and disclosure of confidential information
- [IRS Publication 1075](#): Tax Information Security Guidelines for Federal, State and Local Agencies: Safeguards for Protecting Federal Tax Returns and Return Information

**PROCEDURE**

N/A

**FORMS AND TOOLS**

N/A

**FREQUENTLY ASKED QUESTIONS**

N/A

---

<sup>7</sup> IC 4-1-6-1(b)

<sup>8</sup> 26 U.S.C. § 6103(b)(2)(A)

<sup>9</sup> 26 U.S.C. § 6103(b)(6)

**RELATED INFORMATION**

N/A