

Rev. Proc. 99-12

The Internal Revenue Service is continuing its program of reviewing and identifying those revenue procedures that, although not specifically revoked or superseded, are no longer considered determinative. The revenue procedure listed below relates to the manner, time, and place by which employees of Federal, State, and local child support enforcement agencies may obtain return information from the Internal Revenue Service in accordance with section 6103(l)(6) of the Internal Revenue Code for purposes of the administration of part D of title IV of the Social Security Act. The revenue procedure is made obsolete because the Office of Child Support Enforcement (OCSE) of the Department of Health and Human Services (HHS) now acts as a conduit under the authority of section 6103(l)(6) of the Internal Revenue Code (Code) to disclose certain income and address information directly to State and local child support enforcement agencies, to certify applications for the IRS full collection process under section 6305 of the Code, and to administer the Federal Parent Locator Service (FPLS).

Prior to this, each participating Federal, State and local child support enforcement agencies had to enter into a written contractual agreement with the IRS to receive return information under section 6103(l)(6) (Project 419) and/or to receive return information under Project 719 (Parent Locator Service).

Now child support enforcement agencies may receive certain income and address information directly from OCSE

(who secures the information from the IRS), or submit an application to OCSE to participate in the FPLS and/or submit an application for full collection of delinquent child support payment by the IRS. Even though other income sources are actively being sought while the noncustodial parent's wages and assets are placed in full collection status, refunds from the parent's income tax return may be offset to pay the delinquent child support.

IRS Publication 1105, Child Support Enforcement Handbook, sets forth the procedures to follow to participate in the IRS full collection process or the FPLS. It also sets forth procedures for child support enforcement agencies to follow when requesting certain return information from OCSE. The current procedures streamline the process of section 6103(1)(6) disclosures to agencies. The State and local child enforcement agen-

cies now interact with their Federal counterpart to receive the necessary information to enforce past due obligations. IRS still performs needed safeguarding oversight as required by section 6103(p)(4).

Accordingly, the revenue procedure listed below is obsolete.

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