

 <p>Department of Children & Family Services Building a Stronger Louisiana</p>	Division/Section	Family Support
	Chapter No./Name	9 – Child Support Enforcement (CSE)
	Part No./Name	C – Administration
	Section No./Name	C-700 Confidentiality
	Document No./Name	C-720 Restricted Information
	Effective Date	October 15, 2025

I. STATEMENT OF POLICY

Information obtained from the State Parent Locator Service (SPLS)/Federal Parent Locator Service (FPLS) or other state agencies, such as the Louisiana Workforce Commission and Louisiana Office of Motor Vehicles, is strictly confidential and shall be used only for purposes directly related to the operation of the Child Support Enforcement (CSE) program (Refer to [L-0410](#)).

Information secured from the Department of Children and Family Services (DCFS) computer systems is restricted to actions directly connected with the administration of the programs of the agency and is not to be released to outside sources.

Case records may be taken into the courtroom; however, Federal Tax Information (FTI) received directly from the Internal Tax Revenue Services and the Social Security Administration must be safeguarded. This includes any documentation that contains the payment source or filing address (unless the address was verified from another source other than FTI). In court proceedings, the case record is presented as evidence only when subpoenaed by the court and after all FTI information has been removed.

Note: Addresses pulled from an INSE screen where the source code is “IR” in LASES cannot be disclosed.

Tax offset information is considered confidential; however, regulations set by the Internal Revenue Service (IRS) permits CSE to disclose the payment information to the custodial parent (CP)/guardian after the payment is received by the agency. The CP may be told about payments received and held; however, the reason for the hold may not be disclosed. The CP may be told the disbursement of the offset is being delayed because it may be subject to adjustment.

In court proceedings, the amount of any tax offset payments may be provided to the District Attorney's office and/or the court, but the source of the payments cannot be released. Tax offset payments can only be referred to as “involuntary payments.”

The [FPLS Federal Parent Locator Service Confidentiality Agreement](#) and the [IRS Tax Information Confidentiality Agreement Form](#) must be reviewed and signed by each new employee upon hire, and by each employee annually. Supervisors are required to retain the original copies in a secure location.

II. PROCEDURES

C-721 SAFEGUARDING OF FEDERAL TAX INFORMATION

Any document containing the specifics of FTI or data indicating an income tax return has been filed is considered to be a hard copy of FTI. These hard copies must be kept protected from unauthorized personnel at all times, including after working hours. Any personnel or visitors entering an area where possible FTI information is stored must sign the [Visitor's Log](#), which contains necessary data

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elements per requirements of [IRS 1075](#) publication. Adequate protection is mandated by the IRS, to be two (2) locked barriers, one of which may be a locked filing cabinet. Complete security guidelines for FTI are available in IRS [Publication 1075](#). [IRC § 6103\(p\)\(4\)\(F\)](#) requires agencies to properly destroy tax information and record the destruction, or return, to the IRS when no longer needed. To properly record destruction of IRS tax information, use the [CSE Form Tax Log of Receipt and Destruction of FTI Form](#). ([45 CFR 307.10\(b\)\(11\)](#), [45 CFR 307.11\(b\)\(2\)\(11\)](#), [45 CFR 307.13](#)).

Case files sent to other parishes, State Office, Quality Control (QC), or Fraud and Recovery, that contain FTI must be accompanied by an inter-office cover memo which identifies the case/document as containing such information. The following language should be added to the cover memo:

“Document contains Confidential IRS tax information. This information must be protected at all times. All copies of this information and notes made of this information must be protected. IRS tax information can only be made available to authorized employees whose official duties require such information. Unauthorized disclosures and inspection of the information are strictly prohibited by federal statute and will be prosecuted under the following federal penalties of the United States Code: [26 USC Sections 7213A](#) and [7431](#). These penalties carry terms of imprisonment, fines, and court costs.”

Upon discovery of a possible improper inspection, data breaches, data incidents, information spillage, and/or disclosure of FTI by a federal employee, a state employee, contractor, sub-contractor, or any other person, the individual making the observation or receiving information shall report the incident by following the instructions below. (See policy [5-03-11 Computer Security Policy-Incident Report](#) for more guidance).

Note: IRS tax information provided by a noncustodial parent or custodial parent is not considered FTI. However, when the tax information is received in the office, it should be labeled as being provided by the noncustodial or custodial parent.

A. Incidents that are observed by any DCFS or contract employee:

The employee must notify their immediate supervisor the same business day and include:

- Time and date incident occurred
- Time and date incident was discovered
- How the incident was discovered
- Description of the incident and the data involved (ex. hard copy of screen print, report or electronic media such as email, tape, hard drive, etc.)
- Number of records/cases involved
- Where the incident occurred (laptop, server, mainframe, hard copy)

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Note: FTI should not be included with the above. If all of the above information is not readily available, the incident must still be reported and additional information may be submitted once obtained.

B. Incidents that are reported by field operations or program staff:

- The supervisor shall complete a [Data Incident Response Report](#) and submit the report to DCFS-IncidentResponse@la.gov within twenty-four (24) hours of incident and shall proceed to investigate the incident and obtain as much information as possible regarding the incident.
- The supervisor shall submit findings of the investigation to the appropriate point of contact. If it is determined that an employee willfully disclosed or unlawfully accessed FTI, disciplinary action should be taken (Refer to [IRC 7213A](#)).

C. Incidents that are reported by IT staff:

- The supervisor shall complete a [Security Incident Response Report](#) and submit the report to DCFS-IncidentResponse@la.gov within twenty-four (24) hours of incident and shall proceed to investigate the incident and obtain as much information as possible regarding the incident.
- The supervisor shall submit findings of the investigation to the appropriate point of contact. If it is determined that an employee willfully disclosed or unlawfully accessed FTI, disciplinary action should be taken (Refer to [IRC 7213A](#)).

Once received and reviewed, incident reports will be forwarded to the IRS Office of Safeguards at SafeguardReports@irs.gov (Refer to [DCFS policy 5-03-11](#)).

C-723 REQUIREMENTS FOR IRS BACKGROUND CHECKS FOR ACCESS TO FTI

In accordance with IRS Publication 1075, CSE must submit existing and prospective employees, contractors, and/or subcontractors with access to (FTI) for a background check. This will include fingerprints and other identifying information from the existing and prospective employees, contractors, and/or subcontractors. The local criminal history records checks request will also be sent to any jurisdiction where the current or prospective employee, contractor or subcontractor has lived, worked or attended school within the last five (5) years (Refer to [C-1710](#)).

III. FORMS AND INSTRUCTIONS

[FPLS Federal Parent Locator Service Confidentiality Agreement](#)
[IRS Tax Information Confidentiality Agreement Form / Instructions](#)
[Visitor's Log Form / Instructions](#)
[CSE Tax Log of Receipt and Destruction of FTI Form / Instructions](#)
[Data Incident Response Report](#)

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Security Incident Response Report

Instructions for DCFS Internal Inspections Report (INS - DCFS IIR)

IV. REFERENCES

[Publication 1075](#)

[26 USC Section 7213A](#)

[26 USC Section 7431](#)

[45 CFR 307.10\(b\)\(11\)](#)

[45 CFR 307.11\(b\)\(2\)\(11\)](#)

[45 CFR 307.13](#)

[IRC 7213A](#)