

Chapter 13: Tribal Enforcement

Section 13.078: Central Council Tlingit & Haida Indian Tribes of Alaska (CCTHITA) Federal Offset Agreement **NEW SECTION**

This Section describes how to recognize a CCTHITA Federal Offset Case and identifies which DCS office manages these cases.

Contents

26 USC 6103 Confidentiality and Disclosure of Returns and Return Information

Laws:

45 CFR 302.32 and 45 CFR 303.72(h) Internal Revenue Service (IRS) offset distribution

45 CFR 303.72(f) and (g) Administrative review

WAC 388-14A-6400 Conference board

The Division of Child Support (DCS) performs federal offset services for the Central Council Tlingit & Haida Indian Tribes of Alaska (CCTHITA) tribal IV-D program on cases with CCTHITA Tribal Court Orders.

CCTHITA reimburses DCS for administrative costs.

Policy:

DCS must disburse IRS funds within two (2) days of receipt **except** for injured spouse allocation request, which DCS can hold up to six (6) months.

DCS holds potentially suspicious intercept payments until those payments have been verified as belonging to the NCP.

The CCTHITA IV-D completes a **Child Support Enforcement Transmittal #1** DSHS 18-570 and submits it to the Everett field office for federal offset only case set up along with relevant CCTHITA court orders and a debt calculation.

Staff set up cases referred to DCS by the CCTHITA tribal IV-D program for federal offset certification only like regular IV-D cases, rather than like in-rem cases.

Procedure:

Notify the CCTHITA tribal IV-D program when you receive a complaint

from the noncustodial parent (NCP) about Internal Revenue Service (IRS) certification that results in a request for an administrative review or conference board.

Close a case opened as a result of a referral from the CCTHITA tribal IV-D program for federal offset certification action only when DCS receives a case closure request from the tribe.

Visual Aids:

Flow chart - When Washington Does Administrative Review
Flow chart - When Another State is Doing Administrative Review
Administrative Review Matrix

Automated Actions:

Support Enforcement Management System (SEMS) enters a case comment (CC) code **55** for joint IRS payment.

SEMS Screens:

CC, CF, CH, OS (online suspense)

Forms Used:

18-570, 18-571

Hearing and Conference Board Rights:

Conference Board

See Also:

8.050 Administrative Review of IRS Certification
8.055 Granting Relief from the IRS Certification: Releases and Refunds
8.060 Recovering Funds Associated with Federal Offset Certification Action Owed to DCS by Tribal IV-D Programs
18.000 Identifying a Case for Closure
PIQT-10-01 Questions regarding tribal access to the Federal Parent Locator Service (FPLS) and federal tax refund offset
PIQ-07-02/PIQT-07-02 FPLS & Federal Tax Refund Offset for Tribal IV-D Programs
[Previous Policy September 10, 2015](#)

Procedures

A. What is the purpose of the CCTHITA Federal Offset agreement?

1. Currently, tribal IV-D programs do not have the means to interface directly with the Treasury Department for federal offset services. A tribe with an approved tribal IV-D plan may enter into a cooperative agreement with a state IV-D agency for intercept of federal offset funds for child support.
2. The Central Council Tlingit & Haida Indian Tribes of Alaska Federal Offset Agreement authorizes DCS to certify tribal IV-D cases for the CCTHITA Tribal Child Support Program.

B. What are the requirements for DCS to certify IV-D federal offset cases for the CCTHITA Tribal Child Support Program?

- The Tribe:
 - a. Must ensure that the debt is based on an established Central Council Tlingit & Haida Tribal court child support order, and that the case meets the federal requirements listed in 45 CFR 303.72 (a), or successor or replacement statutes and regulations.
 - b. Requests federal offset services by sending an intergovernmental transmittal directly to the Everett field office for each NCP case they want certified. The referral **must** include a copy of the CCTHITA Tribal Court child support order and certification of the case debt. Open cases must be updated monthly.
 - c. Agrees to reimburse DCS for administrative service fees charged to DCS by the Treasury Department.

C. Who handles federal offset requests from the CCTHITA Tribal Child Support Program?

- The Everett Tribal Team manages these cases.

D. How do I recognize a CCTHITA Tribal Child Support Program federal offset case?

1. Basic Case screen settings:
 - a. Enforcement Services **08 Tribal**
 - b. Registry Source **07 Intergovernmental**
 - c. Intergovernmental Reason **5 Other**
 - d. Non US FIPS Code: **TR-016**
2. White Board (**WB**) comment.
3. Case Comment (**CC**) **76**

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