CHAPTER 12-000 CONFIDENTIALITY AND SAFEGUARDING OF INFORMATION

This chapter outlines the role and responsibility of the Department and the County/Authorized Attorney as it pertains to confidentiality and safeguarding of information.

12-001 MAINTAINING CONFIDENTIALITY: Information in a child support case must be used only for the administration of the IV-D program or for specific purposes as provided by state or federal law. All support records are confidential and care must be taken to ensure that information contained in the support file is safeguarded to protect the privacy rights of the parties. For the purposes of this section, a support record must include both paper and automated files.

12-001.01 Authorized Disclosure of Information: Use or disclosure of information concerning custodial parties, non-custodial parties, non-parental relatives, or children associated with Child Support Enforcement is limited to programs and purposes directly connected with:

1. The administration of the Child Support Enforcement IV-D Program;
2. The administration of IV-A, IV-B, IV-E, SNAP and Medicaid Programs;~~any federal or federally assisted program which provides assistance, in cash or in-kind, or services, directly to individuals on the basis of need;~~
3. Any investigation, prosecution, criminal or civil proceeding conducted in connection with the administration of the programs in 466 NAC 12-001.01, numbers 1 and 2;
4. ~~Reporting to the appropriate agency or official, information that involves~~The location of an individual in connection with known or suspected mental or physical injury, sexual abuse, or exploitation, or negligent treatment or maltreatment of a child(ren) who is the subject of child support activity when circumstances indicate that the child(ren)'s health or welfare is threatened;
5. The location of an individual in connection with a parental kidnapping, ~~or~~ child custody or visitation case as specified in 466 NAC 5-005.0~~2~~8; or
6. State or federal law which allows or requires disclosure.

Disclosure to any committee or legislative body (federal, state, or local) of any information that identifies any party to the action by name or address is prohibited unless an individual in a IV-D case authorizes disclosure concerning his or her IV-D case.

Only authorized persons or entities are permitted to request data from the State Parent Locator Service (SPLS) or Federal Parent Locator Service (FPLS) for specific purposes. See 466 NAC 5-004 and 5-005.

12-001.02 Penalties for Unauthorized Disclosure and/or Viewing: Any disclosure or use of confidential information in violation of the Social Security Act and implementing regulations shall be subject to any State and Federal statutes that impose legal sanctions for such disclosure.

12-002 FAMILY VIOLENCE INDICATOR: The family violence indicator provides additional safeguards of information located in the State Case Registry and the Federal Case Registry for parties:

1. Who have a protective order, restraining order or standing criminal restraining order in effect; or
2. When the Department has reason to believe that the release of the information may result in physical or emotional harm to the party.

When a family violence indicator has been placed on a party in a case, no information may be released to an individual or entity concerning the whereabouts of that party.

12-002.01 Family Violence Indicator Override: A court with authorization to enter an order for support may request that the family violence indicator be overridden. Upon receipt of the information, the court must determine whether disclosure of the information would be harmful to the parent or child. If the court finds that harm is possible to the parent or child, the release of the data must be denied.

12-003 INTERNAL REVENUE SERVICE (IRS) INFORMATION: The Department or County/Authorized Attorney must only use tax return information disclosed by the IRS to the extent necessary to establish and/or collect a child support obligation. The provisions of this section must also apply to other information received in any manner from the IRS. IRS information must not be disclosed outside the IV-D program unless independently verified or otherwise authorized in federal statute.

12-003.01 Internal Revenue Service Safeguards: The Internal Revenue Service safeguards for protecting Federal tax returns and return information are set forth in the IRS Publication 1075 "Tax Information Security Guidelines for Federal, State and Local Agencies". A copy of this booklet is available for review at the Central Office of Child Support Enforcement or can be obtained from the IRS website at http://www.irs.ustreas.gov.

12-003.02 Penalties for Unauthorized Disclosure and/or Viewing: The criminal and civil penalties described below apply to both current and former Department and County/Authorized Attorney employees.

12-003.02A Criminal Penalties: Unauthorized disclosure of return information is a felony punishable upon conviction by a fine in an amount not exceeding $5,000.00 or imprisonment for not more than five years, or both, together with the costs of prosecution.

Unauthorized viewing of return information is a felony punishable upon conviction by a fine in an amount not exceeding $1,000.00 or imprisonment for not more than one year, or both, together with the costs of prosecution.

12-003.02B Civil Penalties: The Internal Revenue Code permits the taxpayer to bring suit for civil damages in a US District Court for unauthorized disclosure and/or viewing of federal tax return information. The Internal Revenue Code allows for punitive as well as actual damages. The defendant must be liable to the plaintiff for the cost of the action plus an amount equal to the greater of:

1. $1,000.00 for each instance of unauthorized disclosure and/or viewing; or
2. The actual cost of the damages sustained by the plaintiff as a result of such unauthorized disclosure and/or viewing, plus punitive damages in the case of a willful disclosure and/or viewing which is the result of gross negligence.

12-004 DEPARTMENT OF REVENUE INFORMATION: The Department or County/Authorized Attorney must only use information disclosed by the Nebraska Department of Revenue to the extent necessary to establish and/or collect a child support obligation. The Department or County/Authorized Attorney must utilize the same safeguards for Department of Revenue information as is required for Internal Revenue Services information. See 466 NAC 12-003.01.

12-005 STATE FINANCIAL INSTITUTION DATA MATCH (FIDM) AND MULTI-STATE FINANCIAL INSTITUTION DATA MATCH (MSFIDM): The Department or County/Authorized Attorney must only use financial institution information disclosed through the FIDM and/or MSFIDM programs, to the extent necessary, to enforce a support obligation. Financial institution information must not be disclosed outside the IV-D program.