

CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES

P.O. Box 419064, Rancho Cordova, CA 95741-9064



February 13, 2012

EBLAST

TO: IV-D DIRECTORS

SUBJECT: FEDERAL TAX INFORMATION PROTECTION AND SANCTIONS
ASSOCIATED WITH INAPPROPRIATE ACTIVITY

The purpose of this letter is to remind all organizations within the California Child Support Program of their responsibility to protect Child Support Information, which includes Federal Tax Information (FTI) and the sanctions associated with inappropriate activity or disclosure of FTI. The attached CSS Letter 11- 4, dated March 17, 2011 provided detailed requirements for Safeguarding and Handling Federal Tax Information.

With respect to sanctions, refer to Internal Revenue Code Section 7213 and 7213A: UNAUTHORIZED DISCLOSURE OF INFORMATION and UNAUTHORIZED INSPECTION of TAX RETURNS OR TAX RETURN INFORMATION. Under this section unauthorized access or unauthorized disclosure of FTI shall be considered a felony and shall be punishable by a fine in any amount not exceeding \$5,000 or imprisonment of not more than five years, or both, together with the costs of prosecution. Furthermore, the violation may result in dismissal or discharge from employment upon conviction of such offense. The violation may result in prosecution for civil damages in the amount of \$1,000, per violation. Exhibit 5, 'Sanctions for Unauthorized Disclosure' and Exhibit 6, 'Civil Damages for Unauthorized Disclosure of Tax Returns and Tax Return Information' are attached for further reference.

Additionally, as required by the Internal Revenue Service, Publication 1075, Section 9.9; all organizations within the Child Support Program must report information security incidents to the DCSS Information Security Office (ISO) immediately. The DCSS Information Security incident reporting procedures and requirements are described in the 'Security Incident Management Standard 3100', DCSS Information Security Manual.

Please remind all employees within the Child Support Program to protect Child Support Information, including FTI. Together we can build effective security controls to protect Child Support and FTI, in every step of the child support business process.

IV-D Directors
February 13, 2012
Page 2

If you have any questions, please contact the DCSS ISO at info.security@dcss.ca.gov.

Sincerely,

/os/

BECKY STILLING
CIO/Deputy Director
Technology Services Division

Attachments: Publication 1075; Exhibit 5, Sanctions For Unauthorized Disclosure
Publication 1075; Exhibit 6; Civil Damages For Unauthorized Disclosure
CSS Letter 11-04; SAFEGUARDING AND HANDLING TAX
INFORMATION

IRC SEC. 7213 and 7213A UNAUTHORIZED DISCLOSURE OF INFORMATION.

(a) RETURNS AND RETURN INFORMATION.

(1) **FEDERAL EMPLOYEES AND OTHER PERSONS.**-It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or return information [as defined in section 6103(b)]. Any violation of this paragraph shall be a felony punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment, be dismissed from office or discharged from employment upon conviction for such offense.

(2) **STATE AND OTHER EMPLOYEES.**-It shall be unlawful for any person [not described in paragraph (1)] willfully to disclose to any person, except as authorized in this title, any return or return information [as defined in section 6103(b)] acquired by him or another person under subsection (d), (i)(3)(B)(i), (1)(6), (7), (8), (9), (10), (12), (15) or (16) or (m)(2), (4), (5), (6), or (7) of section 6103. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.

(3) **OTHER PERSONS.**-It shall be unlawful for any person to whom any return or return information [as defined in section 6103(b)] is disclosed in an manner unauthorized by this title thereafter willfully to print or publish in any manner not provided by law any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.

(4) **SOLICITATION.**-It shall be unlawful for any person willfully to offer any item of material value in exchange for any return or return information [as defined in 6103(b)] and to receive as a result of such solicitation any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.

(5) **SHAREHOLDERS.**--It shall be unlawful for any person to whom return or return information [as defined in 6103(b)] is disclosed pursuant to the provisions of 6103(e)(1)(D)(iii) willfully to disclose such return or return information in any manner not provided by law. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the cost of prosecution.

SEC. 7213A. UNAUTHORIZED INSPECTION OF RETURNS OR RETURN INFORMATION

(a) PROHIBITIONS.-

(1) **FEDERAL EMPLOYEES AND OTHER PERSONS.**-It shall be unlawful for-

(A) any officer or employee of the United States, or

(B) any person described in section 6103(n) or an officer willfully to inspect, except as authorized in this title, any return or return information.

(2) STATE AND OTHER EMPLOYEES.-It shall be unlawful for any person [not described in paragraph (1)] willfully to inspect, except as authorized by this title, any return information acquired by such person or another person under a provision of section 6103 referred to in section 7213(a)(2).

(b) PENALTY.-

(1) IN GENERAL.-Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding \$1000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution.

(2) FEDERAL OFFICERS OR EMPLOYEES.-An officer or employee of the United States who is convicted of any violation of subsection (a) shall, in addition to any other punishment, be dismissed from office or discharged from employment.

(c) DEFINITIONS.-For purposes of this section, the terms "inspect", "return", and "return information" have respective meanings given such terms by section 6103(b).

IRC SEC. 7431 CIVIL DAMAGES FOR UNAUTHORIZED DISCLOSURE OF RETURNS AND RETURN INFORMATION.

(a) IN GENERAL.-

(1) INSPECTION OR DISCLOSURE BY EMPLOYEE OF UNITED STATES.-If any officer or employee of the United States knowingly, or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against the United States in a district court of the United States.

(2) INSPECTION OR DISCLOSURE BY A PERSON WHO IS NOT AN EMPLOYEE OF UNITED STATES.-If any person who is not an officer or employee of the United States knowingly, or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against such person in a district court of the United States.

(b) EXCEPTIONS.-No liability shall arise under this section with respect to any inspection or disclosure -

- (1) which results from good faith, but erroneous, interpretation of section 6103, or
- (2) which is requested by the taxpayer.

(c) DAMAGES.-In any action brought under subsection (a), upon a finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the sum of-

(1) the greater of-

(A) \$1,000 for each act of unauthorized inspection or disclosure of a return or return information with respect to which such defendant is found liable, or

(B) the sum of-

(i) the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure, plus

(ii) in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence, punitive damages, plus

(2) the cost of the action.

(d) PERIOD FOR BRINGING ACTION.-Notwithstanding any other provision of law, an action to enforce any liability created under this section may be brought, without regard to the amount in controversy, at any time within 2 years after the date of discovery by the plaintiff of the unauthorized inspection or disclosure.

(e) NOTIFICATION OF UNLAWFUL INSPECTION AND DISCLOSURE.-If any person is criminally charged by indictment or information with inspection or disclosure of a taxpayer's return or return information in violation of-

(1) paragraph (1) or (2) of section 7213(a),

(2) section 7213A(a), or

(3) subparagraph (B) of section 1030(a)(2) of title 18, United States Code, the Secretary shall notify such taxpayer as soon as practicable of such inspection or disclosure.

(f) DEFINITIONS.-For purposes of this section, the terms "inspect", "inspection", "return" and "return information" have the respective meanings given such terms by section 6103(b).

(g) EXTENSION TO INFORMATION OBTAINED UNDER SECTION 3406.-For purposes of this section-

(1) any information obtained under section 3406 (including information with respect to any payee certification failure under subsection (d) thereof) shall be treated as return information, and

(2) any inspection or use of such information other than for purposes of meeting any requirement under section 3406 or (subject to the safeguards set forth in 6103) for purposes permitted under section 6103 shall be treated as a violation of section 6103.

For purposes of subsection (b), the reference to section 6103 shall be treated as including a reference to section 3406.

support program. Most FTI provided to the child support program is received from the Office of Child Support Enforcement (OCSE), Administration for Children and Families (ACF). FTI received from OCSE is stored in the California Child Support Automated System (CCSAS). Authorized users have access to this FTI through the use of CCSAS.

Examples of FTI data elements include: name, address, social security number, earnings, wages, payments of retirement income, filing status, and tax refund information. For specific descriptions, please refer to these IRC sections: IRC 6103 (l) (6), IRC 6103(l) (6) (A), IRC 6103(l) (6) (B), IRC 6103(l) (8), and IRC 6103(l) (10).

Requirements for Handling FTI

Each child support employee, including any contractor or consultant employed by an LCSA, granted access to handle, process, or access FTI must certify their understanding of the security policy and procedures for safeguarding IRS information and the penalties for unauthorized disclosure. This includes but is not limited to, unauthorized disclosure of information (26 U.S.C. Section 7213 (a)), unauthorized inspection of returns or return information (26 U.S.C. Section 7213 (A), and civil damages for unauthorized disclosure of return and return information (26 U.S.C. Section 7431). Each LCSA must ensure that employees and authorized contractors and consultants are informed that disclosure restrictions and penalties apply even after employment or contracts with the agency have ended. The initial certification should be documented using a form such as the attached form entitled "Protecting IRS Tax Returns and Return Information – Disclosure Penalties." As a follow-up, employees are required to maintain their authorization to access FTI through the receipt and documented acknowledgment and understanding of the security requirements. The initial and annual recertification must be maintained and kept on file for review. Please refer to the ISM for additional security awareness training requirements.

Restrictions for Access to FTI

Access to FTI is limited to child support employees and authorized consultants or contractors with legitimate business needs. The IRS has defined a number of requirements that control access, even for authorized persons. The CCSAS tracks and logs processes consistent with IRS requirements for information electronically stored within Child Support Enforcement (CSE) and State Disbursement Unit systems. FTI is stored in the Data Repository, and the necessary logging requirements are automated in that environment as well.

FTI received externally from CCSAS must be manually tracked and logged immediately upon receipt until it is destroyed. This log must record each document containing FTI,

how it was received, all viewings and the reasons for those viewings. Tracking receipts or acknowledgements must note the dates of receipt and descriptions of the items received, and must be made available to the IRS (or intermediaries who deliver the FTI).

Media containing FTI outside of CCSAS must be stored in locked areas or containers labeled "May Contain FTI." When FTI is removed from the area or container, the log must state what was removed, when it was removed, why it is no longer required, and how it was destroyed. To avoid having to apply these requirements, it is strongly recommended that placing printouts that may contain FTI in case files be avoided. Additionally, another log must be kept of the destruction process used, including what was destroyed, when, how, and who witnessed the destruction. FTI access logs must be retained for five (5) years.

Manual logging and tracking of FTI is only required if FTI is printed, downloaded or 'saved' outside of CCSAS or the Data Repository.

Copies of tax returns received from customers are part of regular case files, not classified by the IRS as FTI, and do not need to be restricted in the same manner as documents and information received from the IRS. As part of a case file, if that file is scanned, the tax return can also be scanned. Access to the scanned file is subject to the same restrictions as exists for the paper file – limited only to those staff assigned to the case with a business need to access the file. Controls required to protect confidential data from unauthorized access apply. See the DCSS ISM for a description of those controls.

Requirements for Disclosure of FTI

The IRS requires that FTI be "blurred" to prevent unauthorized disclosure, but does not provide either a statutory or a regulatory definition of "blurring." From consultations with IRS safeguard review auditors, it has been concluded that "blurring" requires all sources of payments be removed from payment source listings, not just the IRS source.

FTI may not be disclosed in any court proceeding or to anyone who is not a child support employee, such as vendors or consultants, unless specific authorization for disclosure has been approved by the IRS.

The DCSS-ISO is responsible for obtaining necessary permissions from the IRS to share or disclose FTI. Please submit requests for sharing of FTI with non-child support employees to the DCSS ISO by email to info.security@dcss.ca.gov.

Vendors, contractors, or consultants must have in place approved data sharing agreements (such as contract, memoranda of understanding or inter-agency agreements) before receiving any child support information, including FTI. See the DCSS ISM for secure data transfer requirements as a result of a data sharing agreement.

To address the need for FTI to be included without being specifically disclosed in financial reports provided for judicial or administrative hearings or other contacts (e.g., custodial parties, auditors, etc.) regarding the establishment, modification or enforcement of child or spousal support obligations for which required IRS disclosure permission has not been obtained (particularly in judicial determinations of arrears, civil contempt proceedings, or disclosures to custodial parties): the Statewide Audit Tool (SAT) reports have been revised as follows:

1. In the Simple Report - by modifying the following column headings from "Support Paid (NT)" and "Support Paid (TI)" to "Support Paid."
2. In the Split PRWORA Report, Paid (NT) and Paid (TI) have been changed to "Paid."

The DCSS and the LCSA personnel are directed to cease the presentation of any other CSE financial records or SAT audit reports in judicial or administrative hearings, or other contacts, and to replace them with the exclusive use of the following reports:

1. Simple Report - All Debt Types
2. Split PRWORA Report - All Debt Types (Payments Applied)
3. Split PRWORA Report - All Debt Types (Balances)
4. Combined PRWORA Report - All Debt Types

In the event these documents have been printed prior to the implementation of the changes described above and remain necessary for a hearing, the "(NT)" and "(TI)" shall be manually redacted.

No changes were made to other financial records such as payment history in the CSE system or other SAT audit reports; those are still needed in their current form for internal use only. The revisions to the reports listed above, along with the requirement for their exclusive use in judicial or administrative hearings or other contacts, adequately safeguard against written disclosure of FTI.

In the exceptional circumstance when a Superior Court Commissioner will not accept the reports listed above as evidence in contempt proceedings, LCSA personnel may substitute with the use of FIN 701 and FIN 702 reports. However, all entries in the

"payment source" column shall be manually redacted. If a declaration is needed to authenticate the records, the declaration should include the following language: "Any redaction made on the attached record is made to comply with federal and state non-disclosure laws."

Safeguards are also required to prevent verbal disclosure of FTI in judicial or administrative hearings or other contacts with similar potential for unauthorized disclosure of FTI. To the extent possible, verbal references to "federal tax intercepts" should be described as "collections." If it is necessary to address the distribution of a federal tax intercept, it should be stated that "the collection has been credited as required by Code of Civil Procedure section 695.221(e)." Any further requests for details should receive the response: "That information is confidential. Title 26 USCS section 6103 (a) (3) does not permit me to disclose it."

All LCSA staff should be advised that IRS intercepts are not to be identified as such in communications with anyone other than the obligor whose tax refund was intercepted. These restrictions do not apply if the obligor discloses their own FTI.

The Administrative Office of the Courts and the Office of Administrative Hearings are being notified of the issue and these changes to promote adequate safeguarding of FTI. It is anticipated that they will notify the Court Commissioners and Administrative Law Judges in due course.

If you have any questions or concerns regarding this information, please contact Lawrence Troxler, DCSS Information Security Officer at (916) 464-5774.

Sincerely,

/os/

BECKY STILLING
CIO/Deputy Director
Technology Services Division

Attachments: Protecting IRS Tax Returns and Return Information – Disclosure Penalties
Sample Simple Report - All Debt Types
Sample Split PRWORA Report - All Debt Types (Payments Applied)
Sample Split PRWORA Report - All Debt Types (Balances)
Sample Combined PRWORA Report - All Debt Types
FIN 701
FIN 702

PROTECTING IRS TAX RETURNS AND RETURN INFORMATION - DISCLOSURE PENALTIES

IRC SEC 7213. UNAUTHORIZED DISCLOSURE OF INFORMATION

(a) RETURNS AND RETURN INFORMATION

- (1) **FEDERAL EMPLOYEES AND OTHER PERSONS.** It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or return information [as defined in section 6103(b)]. Any violation of this paragraph shall be a felony punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment, be dismissed from office or discharged from employment upon conviction for such offense.
- (2) **STATE AND OTHER EMPLOYEES.** It shall be unlawful for any person [not described in paragraph (1)] willfully to disclose to any person, except as authorized in this title, any return or return information [as defined in section 6103(b)] acquired by him or another person under subsection (d), (i)(3)(B)(i), (1)(6), (7), (8), (9), (10), (12), (15), or (16) or (m)(2), (4), (5), (6), or (7) of section 6103. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000 or imprisonment of not more than 5 years, or both, together with the cost of prosecution.
- (3) **OTHER PERSONS.** It shall be unlawful for any person to whom any return or return information [as defined in section 6103(b)] is disclosed in any manner unauthorized by this title thereafter willfully to print or publish in any manner not provided by law any such return or return information. Any violation of the paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000 or imprisonment of not more than 5 years, or both, together with the cost of prosecution.
- (4) **SOLICITATION.** It shall be unlawful for any person willfully to offer any item of material value in exchange for any return or return information [as defined in 6103(b)] and to receive as a result of such solicitation any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000 or imprisonment of not more than 5 years, or both, together with the cost of prosecution.
- (5) **SHAREHOLDERS.** It shall be unlawful for any person to whom return or return information [as defined in 6103(b)] is disclosed pursuant to the provisions of 6103(e)(1)(D)(iii) willfully to disclose such return or return information in any manner not provided by law. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000 or imprisonment of not more than 5 years, or both, together with the cost of prosecution.

IRC SEC 7213A. UNAUTHORIZED INSPECTION OF RETURNS OR RETURN INFORMATION

(a) PROHIBITIONS

- (1) **FEDERAL EMPLOYEES AND OTHER PERSONS.** It shall be unlawful for –
 - (A) any officer or employee of the United States, or
 - (B) any person described in section 6103(n) or an officer willfully to inspect, except as authorized in this title, any return or return information.
- (2) **STATE AND OTHER EMPLOYEES.** It shall be unlawful for any person [not described in paragraph (1)] willfully to inspect, except as authorized by this title, any return information acquired by such person or another person under a provision of section 6103 referred to in section 7213(a)(2).

(b) PENALTY

- (1) **IN GENERAL.** Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding \$1,000 or imprisonment of not more than 1 year, or both, together with the costs of prosecution.
- (2) **FEDERAL OFFICERS OR EMPLOYEES.** An officer or employee of the United States who is convicted of any violation of subsection (a) shall, in addition to any other punishment, be dismissed from office or discharged from employment.

- (c) **DEFINITIONS.** For purposes of this section, the terms "inspect," "return," and "return information" have respective meanings given such terms by section 6103(b).

IRC SEC 7431. CIVIL DAMAGES FOR UNAUTHORIZED DISCLOSURE OF RETURNS AND RETURN INFORMATION

- (a) **IN GENERAL**
 - (1) **INSPECTION OR DISCLOSURE BY EMPLOYEE OF UNITED STATES.** If any officer or employee of the United States knowingly or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against the United States in a district court of the United States.
 - (2) **INSPECTION OR DISCLOSURE BY A PERSON WHO IS NOT AN EMPLOYEE OF UNITED STATES.** If any person who is not an officer or employee of the United States knowingly or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against such person in a district court of the United States.

- (b) **EXCEPTIONS:** No liability shall arise under this section with respect to any inspection or disclosure
 - (1) which results from good faith, but erroneous interpretation of section 6103, or
 - (2) which is requested by the taxpayer.

- (c) **DAMAGES.** In any action brought under subsection (a), upon a finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the sum of
 - (1) the greater of
 - (A) \$1,000 for each act of unauthorized inspection or disclosure of a return or return information with respect to which such defendant is found liable, or
 - (B) the sum of
 - (i) the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure, plus
 - (ii) in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence, punitive damages, plus
 - (2) the cost of the action.

- (d) **PERIOD FOR BRINGING ACTION.** Notwithstanding any other provision of law, an action to enforce any liability created under this section may be brought, without regard to the amount in controversy, at any time within 2 years after the date of discovery by the plaintiff of the unauthorized inspection or disclosure.

- (e) **NOTIFICATION OF UNLAWFUL INSPECTION AND DISCLOSURE.** If any person is criminally charged by indictment or information with inspection or disclosure of a taxpayer's return or return information in violation of
 - (1) paragraph (1) or (2) of section 7213(a),
 - (2) section 7213A(a), or
 - (3) subparagraph (b) of section 1030(a)(2) of Title 18, United States Code, the Secretary shall notify such taxpayer as soon as practicable of such inspection or disclosure.

- (f) **DEFINITIONS.** For purposes of this section, the terms "inspect," "inspection," "return," and "return information" have the respective meanings given such terms by section 6103(b).

- (g) **EXTENSION TO INFORMATION OBTAINED UNDER SECTION 3406.** For purposes of this section
 - (1) any information obtained under section 3406 (including information with respect to any payee certification failure under subsection (d) thereof) shall be treated as return information, and
 - (2) any inspection or use of such information other than for purposes of meeting any requirement under section 3406 or (subject to the safeguards set forth in 6103) for purposes permitted under section 6103 shall be treated as a violation of section 6103.

For purposes of subsection (b), the reference to section 6103 shall be treated as including a reference to section 3406.

I CERTIFY THAT I HAVE READ AND UNDERSTAND THE CIVIL AND CRIMINAL PENALTIES ASSOCIATED WITH UNAUTHORIZED DISCLOSURE OF INFORMATION PROVIDED TO THE CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES BY THE INTERNAL REVENUE SERVICE.

PRINTED NAME

SIGNATURE

DATE

Simple Report All Debt Types

Case:
 Manage Cnty:
 CP:
 NCP:
 Court Order:

Total Current Charges	13,500.00	Total Principal Due	13,347.78
Total Arrears/Adjustments (Principal)	0.00	Total Interest Due	1,818.05
Total Interest Charges	1,818.05	Balance Due	15,165.83
Total Arrears/Adjustments (Interest)	0.00		
Total Amount Paid	152.22		
Balance Due	15,165.83		

MM-CCYY	Current Charge	Aid St	Support Paid	Support Paid	Principal Balance	Monthly Interest	Interest Balance	Total Balance
12-2007	375.00		152.22	0.00	222.78	0.00	0.00	222.78
01-2008	375.00		0.00	0.00	597.78	1.89	1.89	599.67
02-2008	375.00		0.00	0.00	972.78	4.74	6.63	979.41
03-2008	375.00		0.00	0.00	1,347.78	8.24	14.87	1,362.65
04-2008	375.00		0.00	0.00	1,722.78	11.05	25.92	1,748.70
05-2008	375.00		0.00	0.00	2,097.78	14.59	40.51	2,138.29
06-2008	375.00		0.00	0.00	2,472.78	17.19	57.70	2,530.48
07-2008	375.00		0.00	0.00	2,847.78	20.94	78.64	2,926.42
08-2008	375.00		0.00	0.00	3,222.78	24.12	102.76	3,325.54
09-2008	375.00		0.00	0.00	3,597.78	26.42	129.18	3,726.96
10-2008	375.00		0.00	0.00	3,972.78	30.47	159.65	4,132.43
11-2008	375.00		0.00	0.00	4,347.78	32.56	192.21	4,539.99
12-2008	375.00		0.00	0.00	4,722.78	36.83	229.04	4,951.82
01-2009	375.00		0.00	0.00	5,097.78	40.11	269.15	5,366.93
02-2009	375.00		0.00	0.00	5,472.78	39.11	308.26	5,781.04
03-2009	375.00		0.00	0.00	5,847.78	46.48	354.74	6,202.52
04-2009	375.00		0.00	0.00	6,222.78	48.06	402.80	6,625.58
05-2009	375.00		0.00	0.00	6,597.78	52.85	455.65	7,053.43
06-2009	375.00		0.00	0.00	6,972.78	54.23	509.88	7,482.66
07-2009	375.00		0.00	0.00	7,347.78	59.22	569.10	7,916.88
08-2009	375.00		0.00	0.00	7,722.78	62.41	631.51	8,354.29
09-2009	375.00		0.00	0.00	8,097.78	63.47	694.98	8,792.76
10-2009	375.00		0.00	0.00	8,472.78	68.78	763.76	9,236.54
11-2009	375.00		0.00	0.00	8,847.78	69.64	833.40	9,681.18
12-2009	375.00		0.00	0.00	9,222.78	75.15	908.55	10,131.33
01-2010	375.00		0.00	0.00	9,597.78	78.33	986.88	10,584.66
02-2010	375.00		0.00	0.00	9,972.78	73.63	1,060.51	11,033.29
03-2010	375.00		0.00	0.00	10,347.78	84.70	1,145.21	11,492.99
04-2010	375.00		0.00	0.00	10,722.78	85.05	1,230.26	11,953.04
05-2010	375.00		0.00	0.00	11,097.78	91.07	1,321.33	12,419.11
06-2010	375.00		0.00	0.00	11,472.78	91.21	1,412.54	12,885.32
07-2010	375.00		0.00	0.00	11,847.78	97.44	1,509.98	13,357.76
08-2010	375.00		0.00	0.00	12,222.78	100.62	1,610.60	13,833.38
09-2010	375.00		0.00	0.00	12,597.78	100.46	1,711.06	14,308.84
10-2010	375.00		0.00	0.00	12,972.78	106.99	1,818.05	14,790.83
11-2010	375.00		0.00	0.00	13,347.78	0.00	1,818.05	15,165.83
Totals:	13,500.00		152.22	0.00		1,818.05		

Split PRWORA Report All Debt Types (Payments Applied)

Case: 05
 Manage Cnty:
 CP:
 NCP:
 Court Order:

Total Current Charges	13,500.00	Total Principal Due	13,347.78
Total Arrears/Adjustments (Principal)	0.00	Total Interest Due	1,818.05
Total Interest Charges	1,818.05	Balance Due	15,165.83
Total Arrears/Adjustments (Interest)	0.00		
Total Amount Paid	152.22		
Balance Due	15,165.83		

Date	Curr Charge	Paid	Paid	Aid St	UAP	NA Applied Int	NA Applied Prin
12-2007	375.00	152.22	0.00			0.00	152.22
01-2008	375.00	0.00	0.00			0.00	0.00
02-2008	375.00	0.00	0.00			0.00	0.00
03-2008	375.00	0.00	0.00			0.00	0.00
04-2008	375.00	0.00	0.00			0.00	0.00
05-2008	375.00	0.00	0.00			0.00	0.00
06-2008	375.00	0.00	0.00			0.00	0.00
07-2008	375.00	0.00	0.00			0.00	0.00
08-2008	375.00	0.00	0.00			0.00	0.00
09-2008	375.00	0.00	0.00			0.00	0.00
10-2008	375.00	0.00	0.00			0.00	0.00
11-2008	375.00	0.00	0.00			0.00	0.00
12-2008	375.00	0.00	0.00			0.00	0.00
01-2009	375.00	0.00	0.00			0.00	0.00
02-2009	375.00	0.00	0.00			0.00	0.00
03-2009	375.00	0.00	0.00			0.00	0.00
04-2009	375.00	0.00	0.00			0.00	0.00
05-2009	375.00	0.00	0.00			0.00	0.00
06-2009	375.00	0.00	0.00			0.00	0.00
07-2009	375.00	0.00	0.00			0.00	0.00
08-2009	375.00	0.00	0.00			0.00	0.00
09-2009	375.00	0.00	0.00			0.00	0.00
10-2009	375.00	0.00	0.00			0.00	0.00
11-2009	375.00	0.00	0.00			0.00	0.00
12-2009	375.00	0.00	0.00			0.00	0.00
01-2010	375.00	0.00	0.00			0.00	0.00
02-2010	375.00	0.00	0.00			0.00	0.00
03-2010	375.00	0.00	0.00			0.00	0.00
04-2010	375.00	0.00	0.00			0.00	0.00
05-2010	375.00	0.00	0.00			0.00	0.00
06-2010	375.00	0.00	0.00			0.00	0.00
07-2010	375.00	0.00	0.00			0.00	0.00
08-2010	375.00	0.00	0.00			0.00	0.00
09-2010	375.00	0.00	0.00			0.00	0.00
10-2010	375.00	0.00	0.00			0.00	0.00
11-2010	375.00	0.00	0.00			0.00	0.00
Total:	13,500.00	152.22	0.00			0.00	152.22

Split PRWORA Report All Debt Types (Balances)

Case: 10000000
 Manage Cnty: 00000000
 CP: 00000000
 NCP: 00000000
 Court Order: 00000000

Total Current Charges	13,500.00	Total Principal Due	13,347.78
Total Arrears/Adjustments (Principal)	0.00	Total Interest Due	1,818.05
Total Interest Charges	1,818.05	Balance Due	15,165.83
Total Arrears/Adjustments (Interest)	0.00		
Total Amount Paid	152.22		
Balance Due	15,165.83		

Date	Curr Charge	Total Paid	NA Balance		UAP
			Int	Prin	
12-2007	375.00	152.22	0.00	222.78	
01-2008	375.00	0.00	1.89	597.78	
02-2008	375.00	0.00	6.63	972.78	
03-2008	375.00	0.00	14.87	1,347.78	
04-2008	375.00	0.00	25.92	1,722.78	
05-2008	375.00	0.00	40.51	2,097.78	
06-2008	375.00	0.00	57.70	2,472.78	
07-2008	375.00	0.00	78.64	2,847.78	
08-2008	375.00	0.00	102.76	3,222.78	
09-2008	375.00	0.00	129.18	3,597.78	
10-2008	375.00	0.00	159.65	3,972.78	
11-2008	375.00	0.00	192.21	4,347.78	
12-2008	375.00	0.00	229.04	4,722.78	
01-2009	375.00	0.00	269.15	5,097.78	
02-2009	375.00	0.00	308.26	5,472.78	
03-2009	375.00	0.00	354.74	5,847.78	
04-2009	375.00	0.00	402.80	6,222.78	
05-2009	375.00	0.00	455.65	6,597.78	
06-2009	375.00	0.00	509.88	6,972.78	
07-2009	375.00	0.00	569.10	7,347.78	
08-2009	375.00	0.00	631.51	7,722.78	
09-2009	375.00	0.00	694.98	8,097.78	
10-2009	375.00	0.00	763.76	8,472.78	
11-2009	375.00	0.00	833.40	8,847.78	
12-2009	375.00	0.00	908.55	9,222.78	
01-2010	375.00	0.00	986.88	9,597.78	
02-2010	375.00	0.00	1,060.51	9,972.78	
03-2010	375.00	0.00	1,145.21	10,347.78	
04-2010	375.00	0.00	1,230.26	10,722.78	
05-2010	375.00	0.00	1,321.33	11,097.78	
06-2010	375.00	0.00	1,412.54	11,472.78	
07-2010	375.00	0.00	1,509.98	11,847.78	
08-2010	375.00	0.00	1,610.60	12,222.78	
09-2010	375.00	0.00	1,711.06	12,597.78	
10-2010	375.00	0.00	1,818.05	12,972.78	
11-2010	375.00	0.00	1,818.05	13,347.78	
Total:	13,500.00	152.22			

Combined PRWORA Report All Debt Types

Case:
 Manage Cnty:
 CP:
 NCP:
 Court Order:

Total Current Charges	13,500.00	Total Principal Due	13,347.78
Total Arrears/Adjustments (Principal)	0.00	Total Interest Due	1,818.05
Total Interest Charges	1,818.05	Balance Due	15,165.83
Total Arrears/Adjustments (Interest)	0.00		
Total Amount Paid	152.22		
Balance Due	15,165.83		

Date	Curr Charge	Total Paid	Aid St	Paid	NA Prin	Int
12-2007	375.00	152.22		152.22	222.78	0.00
01-2008	375.00	0.00		0.00	597.78	1.89
02-2008	375.00	0.00		0.00	972.78	6.63
03-2008	375.00	0.00		0.00	1,347.78	14.87
04-2008	375.00	0.00		0.00	1,722.78	25.92
05-2008	375.00	0.00		0.00	2,097.78	40.51
06-2008	375.00	0.00		0.00	2,472.78	57.70
07-2008	375.00	0.00		0.00	2,847.78	78.64
08-2008	375.00	0.00		0.00	3,222.78	102.76
09-2008	375.00	0.00		0.00	3,597.78	129.18
10-2008	375.00	0.00		0.00	3,972.78	159.65
11-2008	375.00	0.00		0.00	4,347.78	192.21
12-2008	375.00	0.00		0.00	4,722.78	229.04
01-2009	375.00	0.00		0.00	5,097.78	269.15
02-2009	375.00	0.00		0.00	5,472.78	308.26
03-2009	375.00	0.00		0.00	5,847.78	354.74
04-2009	375.00	0.00		0.00	6,222.78	402.80
05-2009	375.00	0.00		0.00	6,597.78	455.65
06-2009	375.00	0.00		0.00	6,972.78	509.88
07-2009	375.00	0.00		0.00	7,347.78	569.10
08-2009	375.00	0.00		0.00	7,722.78	631.51
09-2009	375.00	0.00		0.00	8,097.78	694.98
10-2009	375.00	0.00		0.00	8,472.78	763.76
11-2009	375.00	0.00		0.00	8,847.78	833.40
12-2009	375.00	0.00		0.00	9,222.78	908.55
01-2010	375.00	0.00		0.00	9,597.78	986.88
02-2010	375.00	0.00		0.00	9,972.78	1,060.51
03-2010	375.00	0.00		0.00	10,347.78	1,145.21
04-2010	375.00	0.00		0.00	10,722.78	1,230.26
05-2010	375.00	0.00		0.00	11,097.78	1,321.33
06-2010	375.00	0.00		0.00	11,472.78	1,412.54
07-2010	375.00	0.00		0.00	11,847.78	1,509.98
08-2010	375.00	0.00		0.00	12,222.78	1,610.60
09-2010	375.00	0.00		0.00	12,597.78	1,711.06
10-2010	375.00	0.00		0.00	12,972.78	1,818.05
11-2010	375.00	0.00		0.00	13,347.78	1,818.05
Total:	13,500.00	152.22		152.22		

CSE Non Custodial Parent Payment History -- IV-D Cases

Date of Collection	Logical Collection ID	Transaction Date	Payment Source	Collection/Adjustment Amount	Process Status	Case Number	Allocated Amount
05/11/2010	0511201016540124.00023.00	05/11/2010	[REDACTED]	\$196.15	ALLOCATED	0590305273367	\$196.15
05/03/2010	0503201074520001.00023.00	05/03/2010	[REDACTED]	\$196.15	ALLOCATED	0590305273367	\$196.15
04/27/2010	0427201066250001.00023.00	04/27/2010	[REDACTED]	\$196.15	ALLOCATED	0590305273367	\$196.15
04/19/2010	0419201042240001.00024.00	04/19/2010	[REDACTED]	\$196.15	ALLOCATED	0590305273367	\$196.15
04/13/2010	0413201023860001.00024.00	04/13/2010	[REDACTED]	\$196.15	ALLOCATED	0590305273367	\$196.15
04/05/2010	0405201005810001.00021.00	04/05/2010	[REDACTED]	\$47.84	ALLOCATED	0590305273367	\$47.84
03/29/2010	0329201078630001.00022.00	03/29/2010	[REDACTED]	\$196.15	ALLOCATED	0590305273367	\$196.15
03/16/2010	0316201047850001.00022.00	03/16/2010	[REDACTED]	\$196.15	ALLOCATED	0590305273367	\$196.15
03/16/2010	0316201044090001.00001.00	03/16/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
03/08/2010	0308201021980001.00022.00	03/08/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
03/02/2010	0302201006040001.00024.00	03/02/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
02/22/2010	0222201060570001.00024.00	02/22/2010	[REDACTED]	\$3,243.00	ALLOCATED	0590305273367	\$2,632.00
02/22/2010	0222201098072829.00001.00	02/22/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
02/16/2010	0216201046040001.00025.00	02/16/2010	[REDACTED]	\$1,126.00	ALLOCATED	0590305273367	\$1,126.00
02/08/2010	020820109862177.00001.00	02/08/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
02/05/2010	0205201018510016.00025.00	02/05/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
02/01/2010	0201201001730001.00024.00	02/01/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
01/22/2010	0122201061200001.00025.00	01/22/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
01/19/2010	0119201042760147.00025.00	01/19/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
01/08/2010	0108201007850001.00024.00	01/08/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
01/05/2010	0105201013420001.00023.00	01/05/2010	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
12/29/2009	1229200988300001.00023.00	12/29/2009	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
12/21/2009	1221200957840001.00023.00	12/21/2009	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
12/14/2009	1214200944270108.00023.00	12/14/2009	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
12/07/2009	1207200924530001.00024.00	12/07/2009	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
11/25/2009	1125200979890001.00021.00	11/25/2009	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
11/25/2009	1125200979920001.00018.00	11/25/2009	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92
11/16/2009	1116200981710001.00014.00	11/16/2009	[REDACTED]	\$201.92	ALLOCATED	0590305273367	\$201.92

Participant Name: 03/01/2005 - 12/31/2010
 Participant ID: [redacted]

LDA Non Custodial Parents Payment History

IV-D Cases

Date of Collection	Logical Collection Identifier	Transaction Date	Payment Source	Collection/Adjustment Amount	Process Status	Case Number	Allocation Amount
12/19/2007	S0043238	12/20/2007	[redacted]	\$1,200.00	ALLOCATED	22954	\$1,200.00
12/19/2007	S0043238	12/20/2007	[redacted]	(\$974.00)	BACKED OUT	22954	\$0.00
12/19/2007	S0043238	12/20/2007	[redacted]	(\$226.00)	BACKED OUT	22954	\$0.00
12/19/2007	S0043238	12/20/2007	[redacted]	(\$1,200.00)	BACKED OUT	22954	\$0.00
09/04/2007	S0037180	09/05/2007	[redacted]	\$630.00	ALLOCATED	22954	\$630.00
08/21/2007	S0036549	08/22/2007	[redacted]	\$610.00	ALLOCATED	22954	\$610.00
07/23/2007	S0035005	07/24/2007	[redacted]	\$1,210.00	ALLOCATED	22954	\$1,210.00
05/22/2006	S0011152	05/23/2006	[redacted]	\$207.69	ALLOCATED	12346	\$207.69
05/05/2006	S0010241	05/08/2006	[redacted]	\$69.23	ALLOCATED	12346	\$69.23
04/20/2006	X0054099	04/21/2006	[redacted]	\$618.81	ALLOCATED	12346	\$618.81
03/28/2006	S0008070	03/29/2006	[redacted]	\$300.00	ALLOCATED	12346	\$300.00
Total:							\$9,691.46

Total Amount Allocated Per IV-D Case

Case Number	Amount Allocated
	\$3,650.00
Total	\$1,195.73

\$4,845.73

Total Amount Per Process Status

Allocated: \$4845.73
 Refunded: \$0
 Suspended: \$0
 Backed-Out: \$-2626

Total Amount
2,219.73

Direct Payments

Report ID: FIN-702
 Date and Time Created: 01/04/11 09:30 AM

LDA Non Custodial Parents Payment History

Verified Date of Collection	Logical Collection Identifier	Reported Payment Date	Payment Source	Reported Amount	Process Status	Case Number	Amount Credited

Total Amount Allocated Per IV-D Case

Case Number	Amount Allocated
	Total

Total Amount Not Credited: \$

Total Amount Reported: \$