

CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES

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



June 10, 2016

CSSP LETTER: 16-09

ALL IV-D DIRECTORS
 ALL COUNTY ADMINISTRATIVE OFFICERS
 ALL BOARDS OF SUPERVISORS

SUBJECT: USE OF INDIVIDUAL TAXPAYER IDENTIFICATION NUMBERS IN THE
 CHILD SUPPORT ENFORCEMENT SYSTEM

<u>Reason for this Transmittal</u>
<input type="checkbox"/> State Law, Regulation and/or Change
<input type="checkbox"/> Federal Law, Regulation and/ or Change
<input type="checkbox"/> Court Order or Settlement Change
<input type="checkbox"/> Clarification requested by One or More Counties
<input checked="" type="checkbox"/> Initiated by DCSS

This letter supersedes CSS Letter 15-11 dated December 15, 2015 and provides policy to local child support agencies (LCSAs) regarding the handling of Individual Taxpayer Identification Numbers (ITINs) in the Child Support Program.

ITINS should be entered into the Child Support Enforcement (CSE) system when provided by individuals who do not have, and are not eligible to obtain a social security number. Training materials and the Child Support Enforcement (CSE) Software User Manual instruct LCSAs to enter an ITIN into CSE, when appropriate, for either non-custodial parents or custodial parties (CPs).

What are ITINs, and why should they be entered into CSE?

- ITINs are tax processing numbers issued by the Internal Revenue Service (IRS) regardless of immigration status and allow the Department of Child Support Services to identify individuals who are otherwise unidentifiable and often undocumented.
- They follow the same numerical format as SSNs and are recognized and accepted by several locate and enforcement interfaces, including the Federal Offset Program.
- ITINs are nine-digit numbers that always begin with the number 9 and have a range of 70-88, 90-92, or 94-99 in the fourth and fifth digit.
- Federal regulations allow individuals to use an ITIN when opening a bank account in a United States financial institution.

- As of January 2016, ITINs are included on the Multistate Financial Institution Data Match inquiry file to match bank accounts that use an ITIN number instead of an SSN. ITINs also allow CPs participation in electronic disbursements, thereby reducing check issuance.
- Similar to SSNs, ITINs are considered to be Federal Tax Information, and are subject to the IRS tax information guidelines.

Federal and state regulations require that the Child Support Program accept all applications for services and pursue any appropriate enforcement actions. LCSAs shall accept and add ITINs in CSE to a participant's record in the SSN field as 'Primary' until such time that a valid SSN is identified or provided by the participant.

If you have any questions, please contact the Policy and Program Branch at (916) 464-5883.

Sincerely,

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VICKIE K. CONTRERAS
Deputy Director
Child Support Services Division