



USET

SOVEREIGNTY PROTECTION FUND

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Transmitted Electronically
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Fatima Abbas
Director
Office of Tribal and Native Affairs
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Dear Director Abbas,

On behalf of the United South and Eastern Tribes Sovereignty Protection Fund (USET SPF), we submit these comments in response to the Tribal consultations held on implementing the Supporting America's Children and Families Act (P.L. 118-258). This Act authorized Tribal child support enforcement agencies to have direct access to federal tax information for federal tax refund offsets to collect past-due child support payments. Prior to passage of the Act, Tribal child support agencies that operate pursuant to Tribal IV-D of the Social Security Act were not permitted to directly access federal tax information to collect past-due child support obligations from the federal tax refunds of parents who owe support. Instead, to access this information, Tribal child support enforcement agencies were required to have a cooperative agreement with a state IV-D program to collect past-due child support payments from the tax refunds of parents who owed support. USET SPF fully supports proper implementation of this provision of the Act to ensure that Tribal IV-D child support enforcement agencies have parity with states to access federal tax information for the purpose of collecting delinquent child support payments from a parent's federal tax return.

USET SPF is a non-profit, inter-tribal organization advocating on behalf of thirty-three (33) federally recognized Tribal Nations from the Northeastern Woodlands to the Everglades and across the Gulf of Mexico.¹ USET SPF is dedicated to promoting, protecting, and advancing the inherent sovereign rights and authorities of Tribal Nations and in assisting its membership in dealing effectively with public policy issues.

¹ USET SPF member Tribal Nations include: Alabama-Coushatta Tribe of Texas (TX), Catawba Indian Nation (SC), Cayuga Nation (NY), Chickahominy Indian Tribe (VA), Chickahominy Indian Tribe—Eastern Division (VA), Chitimacha Tribe of Louisiana (LA), Coushatta Tribe of Louisiana (LA), Eastern Band of Cherokee Indians (NC), Houlton Band of Maliseet Indians (ME), Jena Band of Choctaw Indians (LA), Mashantucket Pequot Indian Tribe (CT), Mashpee Wampanoag Tribe (MA), Miccosukee Tribe of Indians of Florida (FL), Mi'kmaq Nation (ME), Mississippi Band of Choctaw Indians (MS), Mohegan Tribe of Indians of Connecticut (CT), Monacan Indian Nation (VA), Nansemond Indian Nation (VA), Narragansett Indian Tribe (RI), Oneida Indian Nation (NY), Pamunkey Indian Tribe (VA), Passamaquoddy Tribe at Indian Township (ME), Passamaquoddy Tribe at Pleasant Point (ME), Penobscot Indian Nation (ME), Poarch Band of Creek Indians (AL), Rappahannock Tribe (VA), Saint Regis Mohawk Tribe (NY), Seminole Tribe of Florida (FL), Seneca Nation of Indians (NY), Shinnecock Indian Nation (NY), Tunica-Biloxi Tribe of Louisiana (LA), Upper Mattaponi Tribe (VA) and the Wampanoag Tribe of Gay Head (Aquinnah) (MA).

Since this is the first time Tribal IV-D child support enforcement agencies (Tribal IV-D agencies) can directly access federal tax information to collect past-due child support obligations, Treasury—and in particular the Internal Revenue Service (IRS)—must provide proper training and technical assistance to access and utilize this information when requested by Tribal IV-D agencies.

Relatedly, we remind Treasury and the IRS that state IV-D agencies have long had access to federal personnel to receive training and other technical support to access federal tax information. Therefore, Treasury and the IRS must be responsive and diligent to Tribal requests for similar training and support. We must achieve parity with state agencies in accessing federal tax information to collect past-due child support obligations from federal tax refunds of parents who owe support. Further, if a Tribal IV-D agency requires additional federal support to offset the cost of purchasing new, or updating existing, software and hardware to meet the cybersecurity requirements to access federal tax information, then Treasury and the IRS must work with our agencies to identify federal funds and resources available to offset the costs to meet these standards. These efforts will support Tribal data sovereignty as well as uphold Treasury and IRS's trust and treaty obligations to protect sensitive, confidential information of Tribal Nations and our citizens.

USET SPF appreciates Treasury's efforts to consult on implementing the child support enforcement provisions of the Supporting America's Children and Families Act. Implementation of these provisions will ensure that our children receive the financial support due to them even when a parent is unable or unwilling to make these payments. We remind Treasury and the IRS that if our Tribal IV-D agencies decide to pursue the collection of owed child support from a parent's federal tax refund, then they must be responsive to Tribal requests for the assistance, training, and funding required to collect these delinquent payments. Should you have any questions or require further information, please contact Ms. Liz Malerba, USET SPF Director of Policy and Legislative Affairs, at LMalerba@usetinc.org or 615-838-5906.

Sincerely,



Chief Kirk Francis
President



Kitcki A. Carroll
Executive Director