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Office of Child Support Enforcement (OCSE)
Administration for Children and Families (ACF)
Department of Health and Human Services (HHS or the Department)

Submitted via email to InfoCollections@acf.hhs.gov

RE: Proposed Information Collection Activity: Income Withholding for Support
Federal Register/Volume 91, No. 47, page 11979/Wednesday March 11, 2026

Dear Colleague:

The Child Support Services Division of the Massachusetts Department of Revenue (CSS) is pleased to submit these comments in support of OCSE's Proposed Information Collection Activity: Income Withholding for Support revisions with additional suggestions to support the changes. DOR recommends further clarifying that IWOs apply to obligors outside the role of employee or independent contractor and continuing to include URLs in the form and instructions to better support employers when IWOs are mailed.

CSS agrees with adding checkboxes to indicate if the child support obligor is an employee or an independent contractor but believes a third checkbox is needed to capture other sources of regular periodic income an obligor may receive. Having only Employee or Independent Contractor may lead the IWO recipient to believe that the IWO applies only to these two relationships. Adding a third box will make it clear that the IWO applies to any payor of regular periodic payment. 42 U.S.C. § 666(b)(8).

CSS does not support the removal of the URLs from the IWO or the IWO Instructions. While the use of eIWOs continues to increase, most IWO forms and instructions issued by CSS are sent via U.S. mail. Without the URL, the recipients have no way of knowing where to find the information referenced. However, CSS believes OCSE should remove any reference to Action Transmittal 16-04, as that transmittal is archived and is no longer current.

CSS respectfully submits the following specific recommendations for OCSE's consideration:

Changes to the IWO Form

- CSS suggests that the new Line 1f reads as follows:

Check the below box that the obligor may have been reported as:

Employee Independent Contractor Other

Changes to the IWO Instructions

- CSS suggests the instructions for the new 1f. read as follows:

1f. Optional Checkboxes:

These are optional checkboxes that can be used to indicate the relationship between the recipient of the IWO and the obligor. Any source of regular periodic income is subject to an IWO, including sources such as annuities, pensions, trust distributions, dividend income, interest payments and other income as assigned by law.

Note: The responsibility remains on the Employer/Income Withholder to determine if the IWO is for an employee, an independent contractor or other recipient of regular periodic payments and to forward the IWO to the appropriate unit or department for processing.

- Check the first box if the obligor may have been reported as an Employee.
 - Check the second box if the obligor may have been reported as an Independent Contractor.
 - Check the third box if the obligor may have been reported as receiving regular periodic income from the Income Withholder.
- CSS suggests deleting the last sentence (beginning with "Additional information about this topic ...") in the "**NOTE TO EMPLOYER/INCOME WITHHOLDER**" box on Page 4.

CSS appreciates the opportunity to comment on the proposed changes to the IWO and its instructions. Thank you for your consideration.

Sincerely,



Michele Cristello
Deputy Commissioner & IV-D Director