pursuant to sections 453A and 1137 of the Act for purposes of income and eligibility verification.

(3) Authorized disclosures under paragraph (d)(1) and (2) of this section shall not include confidential information from the National Directory of New Hires or the Federal Case Registry, unless authorized under §307.13 of this Chapter or unless it is independently verified information. No financial institution data match information may be disclosed outside the administration of the IV–D program and no IRS information may be disclosed, unless independently verified or otherwise authorized in Federal statute. States must have safeguards in place as specified in section 454A(d) and (f) of the Act.

(e) Safeguards. In addition to, and not in lieu of, the safeguards described in §307.13 of this chapter, which governs computerized support enforcement systems, the IV–D agency shall establish appropriate safeguards to comply with the provisions of this section. These safeguards shall also include prohibitions against the release of information when the State has reasonable evidence of domestic violence or child abuse against a party or a child and that the disclosure of such information could be harmful to the party or the child, as required by section 454A(26) of the Act, and shall include use of the family violence indicator required under §307.11(f)(1)(x) of this chapter.

(f) Penalties for unauthorized disclosure. Any disclosure or use of confidential information in violation of the Act and implementing regulations shall be subject to any State and Federal statutes that impose legal sanctions for such disclosure.