

DEPARTMENT OF SOCIAL SERVICES

40 NORTH PEARL STREET, ALBANY, NEW YORK 12243-0001

MARY JO BANE
Commissioner



(518) 474-9475

LOCAL COMMISSIONERS MEMORANDUM

Transmittal No: 92 LCM-193

Date: December 24, 1992

Division: Economic Security

TO: Local District Commissioners

SUBJECT: TAX REFUND OFFSET PROCESS - 1993 GENERAL INSTRUCTIONS

ATTACHMENTS: Attachment # 1 - TAX REFUND OFFSET 1993 - GENERAL
INSTRUCTIONS (Available On-line)

Attachments not available on-line:

Attachment # 2 - Sample of Special Notice for 8/28/92
Billing Statements

Attachment # 3 - Pre-Offset Notice

Attachment # 4 - Case Review Results Letter (Favorable
to Respondent)

Attachment # 5 - Case Review Results Letter (Not Favorable
to Respondent)

Attachment # 6 - List of State Central Registries

Attachment # 7 - Interstate Child Support Enforcement
Transmittal

Attachment # 8 - Offset Process Request Form

Attachment # 9 - Deletion/Modification Transmittal

Attachment #10 - IRS Notice to Taxpayers that Overpaid Tax
Applied to Past-Due Support

Attachment #11 - Instructions to use the Offset Process
Request form for State Payment Processing

Attachment #12 - Form DSS-3243 (Acknowledgment of
Confidentiality of Internal Revenue
Service Information)

The New York State Office of Child Support Enforcement (NYS OCSE) has initiated the 1993 Tax Refund Offset Process for the collection of past-due child support. All local districts will find instructions and procedures for this year's tax refund offset process in the Child Support Enforcement Manual (CSEM) Vol. II, Chapter 12, and within the attached general instructions letter. For the sake of continuity, we have followed the same basic format as was used in last year's general instructions. In April, 1992, CSEM Vol. II, Chapter 12 was updated. Much of the information from the previous year's instructions, including entire sections, is now in CSEM Vol. II, Chapter 12. Rather than repeat this information we will reference the chapter and paragraph where this information can be found.

For your convenience the most significant changes in the 1993 process are listed as follows:

- o Medical support delinquencies for IV-D non-ADC arrears ledgers (net due on 12BM ledgers without CO-IND value of J) will be certified as non-ADC submissions. [see section 1. B.].
- o The Internal Revenue Service has changed the notice sent to taxpayers whose jointly-filed tax returns are offset for past-due support. The change will help to identify cases where an Injured Spouse claim and allocation (Form 8379) has been filed with the return. This will assist districts in identifying whether or not a refund based on a joint return needs to be held for six months before application to an account.
[see section 5. A.]

All new or important information contained in the attached instructions is underscored in bold print.

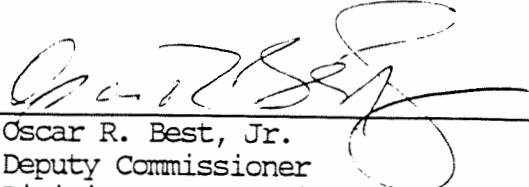
NOTE: Respondents objecting to the tax refund offset process in general or inquiring as to the specific location of their tax refund should not be referred to the New York State Office of Child Support Enforcement. Estimated average time to process tax refund offsets from the taxing agency to the local district is three months from the date the respondent receives his/her tax refund offset notice from that agency. If respondent inquiries indicate processing time exceeding three months, the local district should first verify that the offset is not in a suspense account. (A non-ADC offset which results from an IRS "Joint Tax Return" can be held for six months in a suspense account before application). Once the district confirms that the offset has not been received, district staff should then contact the New York State Office of Child Support Enforcement (NYSOCSE) Tax Refund Offset Coordinator for assistance at 1(800) 342-3012, extension 4-3487 or (518) 474-3487.

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If you have any questions concerning this release, please contact your district's OCSE County Representative.



Oscar R. Best, Jr.
Deputy Commissioner
Division of Economic Security