

Changes in the Child Support Enforcement Program's Income Tax Offset Procedure

Due to changes in federal law, effective October 1, 2007, the Department of Human Resources will begin certifying and collecting tax offsets from non-custodial parent's refunds for arrears owed to families of children who are no longer minors.

In the past, children had to be below the age of 19 for this offset to occur if the arrears were owed to the custodial parent.

The offset applies to all tax returns filed **after** October 1, 2007 and includes all arrears accrued **before** and **after** this date.

This offset will be processed only if arrears for child support, spousal support, medical support, and interest are at least:

\$500 if owed to a custodial parent.

\$150 if owed to the state.

This change to the income tax offset procedure was authorized by Section 7301 (f) of the Deficit Reduction Act of 2005 (P.L. No. 109-171) signed into law by President Bush on February 8, 2006.