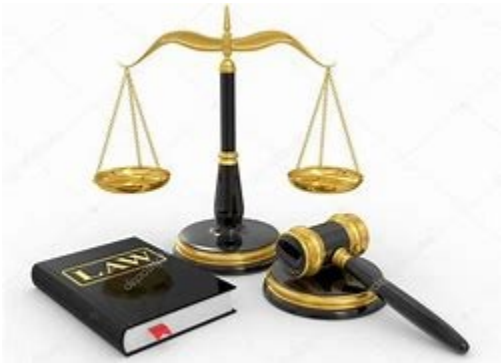


FEDERAL AND STATE TAX OFFSET PROGRAM



**Wayne County Prosecutor's
Office**

Child Support Division

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What is the federal and state tax offset program?

Federal and state law permits the state to intercept the federal and state income tax refunds of any parent who owes a certain amount of back child support. The state then applies the full amount of the refund to the child support case. If there is any money from the tax refund left over after paying the back child support, it is refunded to the parent.

How much does a parent have to owe before a federal tax intercept can occur?

If a parent owes more than \$150 to the state for past public assistance drawn for the child or more than \$500 to the other parent, the state submits the case for federal tax offset.

How much does a parent have to owe before a state tax intercept can occur?

If a parent owes more than \$150 in back child support, the state submits the case for state tax offset.

How can I submit my child support case for federal and state tax offset?

You can have your child support case submitted for federal and state tax offset by opening a case with the Child Support Division.

Will it cost me anything for these services?

There is no charge for services through the Child Support Division.

Will I get notice if my federal or state tax return has been intercepted to pay back child support?

Yes. You will receive a pre-offset notice that tells you that your case has been submitted for federal tax offset. After the intercept occurs, you will receive another notice about your federal tax refund being applied to your back child support. You also will receive a notice from the Indiana State Child Support Bureau that your state tax refund is being intercepted to pay back child support.

If I am owed child support, will I get notice that I am going to receive the other parent's tax refund?

No. You will not receive any notice until you receive the payment.

How long will it take for the tax refund intercept to apply to my child support case?

It can take several weeks, and even months in some cases, for your tax refund intercept to apply to your child support case. Once the Indiana State Child Support Bureau receives the tax refund, it will hold it for a certain period before releasing it to the other parent.

Do intercepted tax refunds apply to current support?

Federal tax refunds that have been intercepted apply to back child support only, and state tax refunds apply to both current and back child support.