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CHILD SUPPORT ADMIN

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DEPARTMENT OF HEALTH & HUMAN SERVICES

Administration for
Children and Families

2201 Sixth Avenue, RX-70
Seattle, WA 98121

February 28, 2005

Ms. Kandace Yearsley
IV-D Director
Child Support Operations Bureau
Department of Health and Welfare
P.O. Box 83720, 6th Floor
Boise, Idaho 83720-0036

Dear Ms. Yearsley:

This is in response to your question about the use of the Federal Tax Offset Program to recover birthing costs. As provided in 45CFR 303.72, collection of child support by the Internal Revenue Service (IRS) through offsetting Federal income tax refunds, only applies to those cases in which the state has an assignment of support rights under section 408(a)(3) or 471(a)(17) of the Social Security Act, or cases in which the State is enforcing the support obligation pursuant to section 454(6) of the Social Security Act. Therefore, only title IV-A cases, title IV-E foster care cases and cases where the state is providing child support services to non IV-A individuals under 45CFR 302.33 would be eligible for submission to the IRS for offset. There is no provision in the Act that would permit the use of the tax offset program to recover birthing costs.

In addition there is no provision that would allow tax offset funds to be distributed for purposes of reimbursing the state for birthing cost. Specifically 45CFR 303.72(h) only provides for distribution of collections to satisfy title IV-A and non-IV-A past due support, as well as, collections received by the IV-D agency in foster care maintenance cases. I hope this information is helpful. If you need additional information, please contact me at 206 615-2519.

Sincerely,

Levi S. Fisher
Administration for Children and Families
Children and Families Program Specialist

