

**Louisiana Department of Children and Family Services**  
**Child Support Enforcement Section**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Telephone  
\_\_\_\_\_  
Date

\_\_\_\_\_

LASES ID No: \_\_\_\_\_  
NCP SSN: \_\_\_\_\_  
Office/Caseload: \_\_\_\_\_

**RE: State Tax Refund Notice**

Dear \_\_\_\_\_ :

Please read this letter immediately because it explains important information about your child support obligation. Our records indicate that you currently owe a total of \$ \_\_\_\_\_ in past due support in the above referenced case. If you owe child support arrears in more than one case, you may receive additional letters which describe the debts owed in those cases.

As authorized by R.S. 47:299.1 et seq, the amount of past due support will be submitted to the Louisiana Department of Revenue and Taxation for collection against any income tax refund due.

If you pay off the past due support plus any amount due through \_\_\_\_\_ , we will not submit your debt for state tax offset. However, your account must remain current or you may be subject to offset at a later date. To determine additional amounts owed after the date of this notice, or the total amount past due which the agency has submitted for collection, you may contact us at the address or phone number listed above. An early review will give us time to make changes before the debt is submitted.

Louisiana is a community property state. Thus, for Louisiana residents, a child support obligation is a community debt and the entire refund is subject to offset. If you owe child support and file a joint Louisiana tax return, any refund issued will be intercepted for your child support debt. The only way your spouse's portion of the joint return may not be subject to offset is if a separate property agreement has been executed. If you have filed a separate property agreement and the tax refund was offset, please contact this office.

You may contest the referral for offset by requesting an administrative review. To schedule an administrative review, call 1-888-LA-HELPU or write to this office within 30 days of the date of this notice. Your request must be received within 30 days or postmarked by the 30-day deadline. Once the request is received, you will be notified of the time and place of your administrative review.