

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

Telephone

Date

Notice of Federal Income Tax Refund and/or Administrative Offset and Passport Denial

NCP SSN: _____

Office/Caseload: _____

Re: Case ID: _____

Dear _____ :

This agency has determined that you owe past-due child and/or spousal support. Our records show that you currently owe a total of \$ _____ in past due support. If this amount is not paid in full within 30 days from the date of notice, it will be referred to the United States Department of the Treasury for collection by Federal Income Tax Refund Offset and/or Administrative Offset. Under Administrative Offset (31 U.S. C. Sec 3716; LAC 67:III.2532), certain Federal payments which might otherwise be paid to you will be intercepted, either in whole or in part, to pay past-due child support and/or spousal support. Under Federal Tax Refund Offset (42 U.S.C. Sec 664; 26 U.S.C. Sec 6402, LA R.S. 46:236.1.1 through 236.1.10, and LAC 67:III.2533) any Federal Income Tax Refund to which you may be entitled will be intercepted to satisfy your debt.

If you owe arrearages of child support in an amount exceeding \$2,500, the Secretary of State will refuse to issue a passport to you and may revoke, restrict or limit a passport which was previously issued. The amount of your past-due support will also be reported to consumer reporting agencies.

If you have been notified previously that your debt was being referred to the Financial Management Service for collection, this notice is to inform you that if your debt is not paid within 30 days from the date of this notice it will be subject to collection by Federal Tax and/or Administrative Offset. Your debt will remain subject to collection by Federal Tax Refund and/or Administrative Offset until it is paid in full. This means that Federal Tax Refunds and certain other Federal payments due to you now or in the future will be offset without further prior notice.

You have a right to contest our determination that this amount of past due support is due, and you may request an administrative review. To request an administrative review you must contact us no later than _____ at the address or telephone number listed above. If your support order was not issued in our state, we can conduct the review or, if you prefer, the review can be conducted in the state which issued the support order. If you request, we will contact that state within 10 days after we receive your request. You will be notified of the time and place of your administrative review by the state which issued the order. All requests for administrative reviews must be made by contacting this office.

If you are married, filing a joint income tax return, and you incurred this debt separately from your spouse who has no legal responsibility for the debt and who has income and withholding and/or estimated tax payments, he or she may be entitled to receive his or her portion of any joint Federal Tax Refund. If your spouse meets these criteria he or she may receive his or her portion of the joint refund by filing a Form 8379 - Injured Spouse Allocation. Form 8379 should be attached to the top of Form 1040 or 1040A when you file, or be filed according to other instructions as indicated on the Form 8379.

Louisiana is a community property state; therefore, a child support obligation is a community debt and the entire tax refund is subject to offset. An exception to this exists if you and your spouse have a separate property agreement. If you and your spouse have such an agreement, your spouse may be entitled to seek injured spouse relief.

Important: If you owe current support and you fail to pay your obligation in full and on time, any arrears accruing due to payments missed after the date of this notice may be added to your debt and will be subject to collection by Federal Tax Refund and/or Administrative Offset without further notice. 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 above, or telephone us at 1-888-LAHELP-U.