

TAX REFUND OFFSET CERTIFICATION

I understand that the Department will annually certify my case for income tax refund offset if eligibility criteria are met. These criteria include the following:

1. There is a valid court order for child support.
2. For Federal tax offset, the non-custodial parent must have a child support arrearage of at least \$150 for a TANF or FCMP case, and the arrearage must equal 3 months' support; or an arrearage of at least \$500 for a non-TANF, Medicaid only, or ACFC case. For State tax offset the arrearage must be at least \$500 and equal 3 months' support, regardless of the type case.
3. The non-custodial parent's social security number has been verified.
4. A fee of \$10 will be deducted from the refund offset collection due me from each non-custodial parent.
5. There is no guarantee that monies will be collected on my behalf.
6. If an offset is made on my behalf, the State has the authority to hold the refund (if it involves a joint return) six months before sending the collection to me.
7. If the order for child support was not entered in this State, the State must have a copy of the order, any modifications, and a copy of the support payment record or a signed affidavit from me before the case can be submitted for offset.
8. I understand that if I have received public assistance in the past any child support debt owed to the State may be satisfied first.
9. I understand that I am personally liable for the return of any amounts received by me which were paid erroneously, including any amounts which must be returned due to the filing of an amended return by the non-custodial parent's spouse.
10. The child for whom the arrearage is due must be a minor as of December 31 of the year the case is submitted for tax offset.
11. I must keep the Child Support Division advised of my current address.
12. Income tax refund cannot be offset when a bankruptcy proceeding is pending on behalf of the non-custodial parent.

ADMINISTRATIVE OFFSET CERTIFICATION

I understand that the Department will certify my case for administrative offset of Federal payments such as salary, retirement and vendor payments if eligibility criteria are met. These criteria include the following:

1. There is a valid order for child support.
2. The non-custodial parent must have a child support arrearage of at least \$150 for a TANF or FCMP case or at least \$500 for a non-TANF, Medicaid-only, or ACFC case. In addition, the arrears must equal 3 months' support.
3. The non-custodial parent's name, social security number, and arrearage has been verified.
4. A fee of at least \$10 will be deducted from each offset collection due me from each non-custodial parent, unless the case is Medicaid-only or was formerly a TANF case.
5. There is no guarantee that monies will be collected on my behalf.

6. If the order for child support was not entered in this State, the State must have a copy of the order, any modifications, and a copy of the support payment record or a signed affidavit from me before the case can be submitted for offset.
7. I understand that if I have received public assistance in the past that any child support debt owed to the State may be satisfied first.
8. I understand that I am personally liable for the return of any amounts received by me which were paid erroneously.
9. The child for whom the arrearage is due does not have to be a minor as of December 31 of the year the case is submitted for administrative offset.
10. I must keep the Child Support Division advised of my current address.
11. I understand that under certain circumstances, such as bankruptcy of the non-custodial parent, my case may be determined to be inappropriate for administrative offset.

COOPERATION

I agree to cooperate fully with the Alabama Department of Human Resources in its efforts to provide the above services. Furthermore, I hereby authorize the Department of Human Resources to explore, pursue, or utilize all sources of information legally available to it or to me in support of any investigation it may conduct.

I agree to turn in to the Department of Human Resources all child support payments that I may receive directly from the non-custodial parent(s). Remittance of these payments within ten (10) days is essential for maintaining accurate balances and records that are used for enforcing support obligations.

I understand that obtaining and furnishing the social security numbers of myself, children and the non-custodial parent to other individuals and agencies directly involved in child support enforcement activities may be necessary and is voluntary as provided for by **P.L. 93-597**. These activities could include but are not limited to locating the non-custodial parent, referrals for income tax refund offset, other federal offsets, license suspension, passport denial, enrolling children for health insurance coverage, and intrastate or interstate child support enforcement procedures which would divulge the social security numbers to the non-custodial parent.

STATEMENT OF INCOME FOR DETERMINATION OF NON-ADC APPLICATION FEE

The Department of Human Resources, pursuant to requirements of Title IV-D of the Social Security Act, charges an application fee for the providing of Non-TANF Child Support services. A sliding income scale, as shown below, is used to determine the fee. If you are currently married, the income of your current spouse should be included in the yearly gross income.

<u>YEARLY GROSS INCOME</u>	<u>FEE</u>
\$ 0 - \$9,999	\$5.00
\$10,000 and over	\$25.00

I solemnly affirm that my/our yearly gross income (before taxes) is \$_____.

IMPORTANT LEGAL NOTICE

You are applying for child support services or for public assistance benefits from the Department of Human Resources. DHR has an agreement with the child support attorney under the Title IV-D Child Support Program. The attorney's duty under the contract is to pursue the legal steps necessary to enforce or establish child support obligations from non-custodial parents. This includes the determination of paternity where necessary.

The Attorney represents the State of Alabama only. Regardless of whether you receive public assistance (TANF) or not, no attorney-client relationship will exist between you and the Title IV-D child support attorney. The child support attorney does not represent you as an individual, but represents the State's interest in having children adequately supported and in collecting back or overdue support. Your interests may coincide with those of the State. However, if they do not, you may want to hire a private attorney. The child support attorney can address matters of child support only.

Whether or not you are receiving public assistance or have otherwise assigned support rights, the child support attorney **DOES NOT** represent you *or* the State in matters of custody, visitation, or any matter other than support. If a claim is filed relating to custody, visitation or any matter other than support, it will be necessary for you to seek private counsel to represent your interests in these issues.

If the investigation of your child support case reveals evidence that you have committed fraud in obtaining your benefits, that information will be forwarded to the eligibility and fraud units for a determination of appropriate action.

Neither the child support attorney nor the Department of Human Resources can guarantee that your support obligation will in fact be paid. The potential for success depends upon facts and circumstances of each case. You cannot be guaranteed that the amount of your current obligation will not be reduced or eliminated by the court, especially where the non-custodial parent has, since the last support order, suffered a reduction of income or loss of employment or has unprovable income.

Under new federal regulations, the non-custodial parent (NCP) may request a review of the court ordered amount of support and such a review must be conducted by the Department upon written request. If such a review indicates that an upward or downward adjustment of the child support order may be appropriate under the Child Support Guidelines (Rule 32, Alabama Rules of Judicial Administration), the Department must take action as necessary to obtain an adjusted order from the court.

The Department will defend its interests in any appeal filed challenging a judgment favorable to the State's interest. This may be sufficient to protect your interest in the case. However, you may need to retain private counsel to represent you in an appeal if your individual interests conflict with those of the Department and/or if issues other than child support are addressed. Should the results of trial be unfavorable to the State's interest, the Legal Office of the Department of Human Resources, in consultation with the local child support attorney, will determine whether or not an appeal will be filed by the State. If the Department determines that it will not handle the appeal, it would be necessary for you to obtain your own private counsel if you wish to pursue an appeal. The Department of Human Resources will not appeal an order which the Department did not participate in establishing.

Under Alabama law, you are entitled to the collection of interest on child support arrears due you. If interest is collected and paid to you, the State of Alabama is required to report this income to the Internal Revenue Service and the Alabama Department of Revenue.

ACKNOWLEDGMENT

I have read or have had read and explained to me the Important Legal Notice and I understand the relationship which exists between the Department of Human Resources, the child support attorney, and me.

_____ (Initials of Applicant)

I further swear and affirm that the information provided in this form is true and correct to the best of my knowledge.

Date

Applicant for IV-D Services

Sworn and subscribed before me this _____ day of _____, _____.

Notary Public

MY COMMISSION EXPIRES: _____