

# FEDERAL TAX REFUND ATTACHMENTS FOR CHILD SUPPORT

---

## Q: How does Child Support Services attach federal tax refunds?

- Non-custodial parent receives a notice from child support when the case certifies for attachment of the federal tax refund.
- Non-custodial parent files a tax return with the Internal Revenue Service (IRS).
- IRS attaches the tax refund.
- Non-custodial parent receives a letter from the Department of Treasury.
- Funds are transferred to Child Support Services (funds transfer approximately 4 weeks from the date on the Department of Treasury letter).

## Q: What does the custodial parent have to do to have a federal tax refund held for past-due child support?

The case is automatically set up for attachment when the non-custodial parent owes \$500 or more in past due support and Child Support Services is enforcing the child support order.

## Q: When is a federal tax refund held for child support?

- When the non-custodial parent owes past due child support to the custodial parent in the amount of \$500 or more, the taxes will be attached.
- When the non-custodial parent owes past due child support to the state of Idaho (for cash assistance provided to the family) in the amount of \$150 or more, the tax refund will be attached.

## Q: Is a federal tax refund held by child support after the money has been received?

All federal tax offsets are held for 30 days to allow for processing period.

- If the tax return was filed as a single return, the refund is distributed after the 30 day processing period.
- If the tax return was filed jointly, the refund is held up to 6 months to allow the non-custodial parent's spouse to file Federal form 8379, Injured Spouse and Allocation form, with the IRS.

## Q: What does a spouse of the obligated parent do to claim their portion of the tax refund when a joint tax return is filed?

They must file Federal Form 8379, the Injured Spouse and Allocation form, to the IRS. The IRS will make the determination of how much if any should be sent to the injured spouse. If the claim is denied and they wish to protest they can call the Federal Tax Advocate at 1-877-777-4778. For Federal tax forms and information call 1-800-829-3676.

**Q: What can the non-custodial parent do to have the tax refund applied to the case(s) sooner once it is received by Child Support Services?**

If the non-custodial parent and spouse (joint filing) want to apply the tax refund received by Child Support Services toward the case(s) for credit, they must fill out an Affidavit and Waiver. Child Support Services must receive the federal tax refund prior to mailing the Affidavit and Waiver to the non-custodial parent/spouse. The spouse must sign the form and the signature must be notarized. When the Affidavit and Waiver is received, the funds can be released.

**Q: Where can the non-custodial parent get the Affidavit and Waiver form?**

Child Support Services can mail the form to the non-custodial parent once the federal tax fund has been received. The form may be obtained by calling Child Support Customer Service at 1-800-356-9868 or 334-2479 in the Boise area. The form is also available at all Child Support Regional Offices. Once the form is completed, the non-custodial parent/spouse must return the form to the Child Support Regional Office.

**Q: How are federal tax refunds distributed when they are received?**

Federal taxes will pay any debts owed to the State of Idaho first. These debts are usually monies paid to the custodial parent by the state and are now owed to the state of Idaho. If state debts do not exist, the federal tax refund is released to the custodial party after a 30 day processing period unless the tax return was filed jointly. If filed jointly, the tax refund can be held up to 6 months to allow the spouse of the non-custodial parent to file the Federal form 8379, Injured Spouse Claim and Allocation form, with the IRS.

**Q: Which debts owed by the non-custodial parent are not paid by federal taxes?**

Federal tax refunds are not applied to birth costs, legal and service fees, non-sufficient funds check fees, or non-custodial parent application fees owed to the state. **Child Support Services apply federal tax refunds to these types of debts only when the non-custodial parent has given permission to do so.**

**Q: How does the tax process work if there is another state involved in the case?**

The state where the custodial parent lives attaches the federal tax refund.

**Q: Once the past-due support is paid, how long does it take for the IRS to be notified that the case no longer qualifies for attachment?**

It takes approximately 2 weeks from the time that Child Support Services removes the case from attachment before it is deleted from the IRS records. The IRS general information phone number is 1-800-829-1040.