

When is a child support case eligible for the Federal Tax Refund Offset Program?

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For cases in the child support program, the **Federal Tax Refund Offset Program** collects past-due support payments from the tax refunds of parents who owe support. The child support agency will submit your case to the Federal Tax Refund Offset Program if it meets either of these criteria:

- The custodial parent receives benefits under the Temporary Assistance for Needy Families program and the noncustodial parent owes at least \$150 in arrears; or
- The custodial parent does not receive Temporary Assistance for Needy Families benefits and the noncustodial parent owes at least \$500 in arrears.

If the parent who owes support does not receive a tax refund, then there are no funds to intercept.

Check with your **child support agency** for more information.

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