

441—95.6(252B) Offset against state income tax refund or rebate. The department will make a claim against an obligor's state income tax refund or rebate when a support payment is delinquent as set forth in rule 11—40.1(8A). A claim against an obligor's state income tax refund or rebate shall apply to support which the department is attempting to collect.

95.6(1) By the first day of each month, the department shall submit to the department of administrative services a list of obligors who:

- a. Are delinquent at least \$50 in support payments; and
- b. Have not paid the current support obligation plus a monthly payment on the delinquency in each of the preceding 12 months.

95.6(2) When the department claims an obligor's state income tax refund or rebate, the department shall mail a preoffset notice to the obligor to inform the obligor of the amount the department intends to claim and apply to support. The department shall mail a preoffset notice when:

- a. The department of administrative services notifies the department that the obligor is entitled to a state income tax refund or rebate; and
- b. The obligor has a delinquency of \$50 or greater; and
- c. The obligor has not paid the current support obligation plus a monthly payment on the delinquency in each of the 12 months preceding the month in which the preoffset notice is mailed.

95.6(3) When the obligor wishes to contest a claim, a written request shall be submitted to the department within 15 days after the preoffset notice is mailed. When the request is received within the 15-day limit, a hearing shall be granted pursuant to rules in 441—Chapter 7.

95.6(4) The spouse's proportionate share of a joint return filed with an obligor, as determined by the department of revenue, shall be released by the department of revenue unless other claims are made on that portion of the joint income tax refund. The request for release of a spouse's proportionate share shall be in writing and received by the department within 15 days after the mailing date of the preoffset notice.

95.6(5) Rescinded IAB 4/30/03, effective 7/1/03.

95.6(6) The department shall notify an obligor of the final decision regarding the claim against the tax refund or rebate by mailing a final disposition of support recovery claim notice to the obligor.

95.6(7) Application of offset. Offsets shall be applied as provided in rule 441—95.3(252B).

This rule is intended to implement Iowa Code sections 252B.3 and 252B.4.