

**441—98.29(252B) Setoff against state income tax refund or rebate.** The department will make a claim pursuant to 701—Chapter 26 against an obligor’s state income tax refund or rebate when support is delinquent and the case qualifies for setoff. Any setoff received as the result of a claim against an obligor’s state income tax refund or rebate will apply to support that the department is attempting to collect pursuant to Iowa Code chapter 252B.

**98.29(1) Case selection.** The department will submit periodically a list of obligors who are delinquent at least \$50 in support payments to the department of revenue.

**98.29(2) Refunds.** The department will refund any amount incorrectly setoff to the department of revenue or to the obligor pursuant to 701—subrule 26.7(6). The obligor may agree in writing to apply the refund of the incorrect setoff to any other support obligation due in cases where child support services would otherwise refund the setoff directly to the obligor.

**98.29(3) Distribution of setoff amount.** Setoffs will be applied as provided in rule 441—95.3(252B).

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