



Office of Temporary and Disability Assistance

ANDREW M. CUOMO
Governor

SAMUEL D. ROBERTS
Commissioner

BARBARA C. GUINN
Executive Deputy Commissioner

June 26, 2018

TO: Child Support Enforcement Unit – Local District Coordinators
Support Collection Unit - Supervisors

RE: Process Year 2019 Tax Refund Offset Delete Certified for Offset Values

Dear Colleague:

This letter describes the reports available and actions you need to take to exclude appropriate accounts from the process year 2019 tax refund offset certification process. The reports for accounts excluded last year (process year 2018) for reasons of bankruptcy, court order barring offset, or a family violence waiver, are available to you on the Computer Output to Laser Disc (COLD) system. In addition, a report of accounts that **may** need to be excluded this year due to a full family violence waiver is being provided in a separate email communication. Detailed reference materials, including Instructions for the Tax Refund Offset Certification Process, are linked on the Tax Refund Offset page of the Electronic Resource System (ERS).

Bankruptcy, Court Order Barring Offset, and Family Violence Waiver Report

Two (2) reports of accounts that were excluded from last year's tax refund offset certification process are available on COLD and may be accessed through a Quick Link in the Automated State Support Enforcement and Tracking System (ASSETS). The first report, titled TAXOFFSETFOPDCOCN, is sorted by case number. The second report, titled TAXOFFSETFOPDCOIN, is sorted by investigator code. The reports, dated May 26, 2018, should be reviewed to determine if any of the accounts listed should be excluded from this year's tax refund offset certification process. The reports include:

- Accounts containing a value of "B" (*Case identified for bankruptcy proceeding*) in the *Delete Cert. for Offset* (DCO) field on the *Account Information* record in ASSETS; and
- Accounts containing a value of "N" (*Process year 2018 exemption*) in the DCO field, indicating they were excluded from last year's process due to the court order barring offset or the granting of a full family violence waiver.

Bankruptcy

The accounts identified with a value of "B" in the DCO field must be reviewed to determine if the case may be included or excluded from this year's tax refund offset certification process due to bankruptcy. If the bankruptcy petition was filed before October 17, 2005, the account should be excluded unless the bankruptcy has been closed, dismissed, or discharged, or if in a chapter 11, 12, or 13, the confirmed plan has been terminated. If the bankruptcy petition was filed on or after October 17, 2005, the account should only be excluded if there is a confirmed plan under chapters 11, 12, or 13, child support arrears are being paid through the plan, and the bankruptcy case has not been terminated.

If you determine that the account should be **included** in this year's tax refund offset certification process, you must update the "B" in the DCO field to "0" (zero; *Previous value cleared – now*

eligible for tax offset) in ASSETS. Updates to the DCO field are made on the *Account Information* record in ASSETS. If the account should continue to be **excluded** from the tax refund offset certification process due to bankruptcy, no updates to the DCO field are necessary and the "B" should remain.

Court Order Barring Offset

The accounts excluded from last year's tax refund offset certification process due to the court order barring tax refund offset (see Social Services Law Section 111-b[8][a][iii]), identified with a value "N" in the DCO field, must be reviewed to determine if the account may be included or excluded from this year's tax refund offset certification process. If you do determine that the account should be **included** in this year's tax refund offset certification process because there is no longer a court order barring the offset, you should update "N" in the DCO field to the number "0." If you determine that the account should be **excluded** from this year's tax refund offset certification process due to a court order barring the offset, you must update the "N" in the DCO field to the letter "O" (*Process year 2019 exemption*).

Family Violence Waiver

The accounts excluded from last year's tax refund offset certification process due to a **full** family violence waiver, identified with a value of "N" in the DCO field, must be reviewed to determine if the account may be included or excluded from this year's tax refund offset certification process. These accounts should be reviewed in conjunction with the *Family Violence Waiver* report which will be provided in a separate email communication.

Note: If an account meets the bankruptcy criteria and either the court order barring certification criteria or the full family violence waiver criteria, or both, the correct DCO value would be "B."

The *Family Violence Waiver* report, provided in a separate email communication, is the result of a match with temporary assistance files and will assist you in identifying cases and accounts that have a full family violence waiver in effect as of June 1, 2018. A full family violence waiver means that no enforcement actions may be taken on the account. The report includes:

- An identifier for case or account;
- The type of family violence waiver (i.e., full or partial); and
- The IV-A case status, which is used to identify if the case is an active or former temporary assistance case. Note: The *IV-A Case Stat* field can be found on the *Case Information* record in ASSETS.

If no cases were identified through the match with temporary assistance files, your report will not contain any cases or accounts.

Full Family Violence Waivers on Active Temporary Assistance Cases

Accounts that are active temporary assistance (e.g., the *IV-A Case Stat* code on the *Case Information* record is "1" [*Active TANF or IV-E*], "2" [*Active TANF in another state*], "7" [*Active Safety Net; never TANF/IV-E*], or "8" [*Active Safety Net; former TANF/IV-E*]) **and** have a full family violence waiver in effect, must be reviewed to ensure that actions have been taken on the account to stop all child support activity, including certification for tax refund offset. The accounts should be removed from the tax refund offset certification process by entering or updating the DCO field to this year's value of the letter "O." It is important to note that the "O" value **will only stop the tax refund offset certification process** on these cases. For the complete listing of steps required to exclude accounts with a full family violence waiver in effect from all other administrative enforcement mechanisms, please refer to Administrative Directive 03 ADM 5, issued June 19, 2003, titled *Child Support and the Family Violence Option*, and the *Dear*

Colleague letter, dated August 10, 2007, concerning family violence waiver indicator values. Additionally, cases and accounts with a full family violence waiver in effect are eligible for automated case closure under criterion 9, *Good Cause* (refer to 13-ADM-01, issued January 17, 2013, titled *Automated Case Closure and Closure of Administrative Cases*).

Full Family Violence Waivers on Former Assistance Cases

Accounts that are no longer active temporary assistance and had a full family violence waiver in effect require contact with the recipient of services to determine whether the recipient of services wishes to continue child support services or whether there are continued safety concerns. If child support services **are to continue** for an account, you must update "N" in the DCO field to the number "0." You must also update the value in the *Family Violence Ind.* field to "V" (*Family violence indicator sent to the Federal Case Registry*) so that no information regarding the recipient of services is released to states through the Federal Case Registry. Note: The *Family Violence Ind.* field can be found on the *Case Information* record in ASSETS. If child support services **are not to continue** for an account, the case must be excluded from this year's tax refund offset certification process by entering or updating the DCO field to the letter "O." Importantly, please note that if child support services are not to continue because of enduring safety concerns, the steps required to exclude accounts with a full family violence waiver in effect from all other administrative enforcement mechanisms must be taken (refer to 03 ADM 5). Additionally, cases and accounts with a full family violence waiver in effect are eligible for automated case closure under criterion 9 as explained in 13-ADM-01. If child support services are not to continue because the recipient of services no longer wants services, the account may be eligible for automated case closure under criterion 8, *Request to Close Case*.

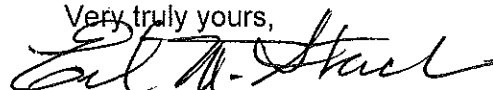
Partial Family Violence Waivers

Accounts with a **partial** family violence waiver in effect require confirmation with the appropriate Domestic Violence Liaison as to the status of the partial family violence waiver to ensure that the waiver has not changed to a full family violence waiver. Otherwise, such accounts remain eligible for the tax refund offset certification process. If the status **has not changed** to a full family violence waiver, the tax refund offset certification process may continue for the account and no change to the DCO field should be necessary. If the status **has changed** to a full family violence waiver, actions described for handling accounts with a full family violence waiver must be taken and the value in the *Family Violence Ind.* field must be updated to "F" (*Family violence indicator sent to the Federal Case Registry; full waiver*). Additionally, cases and accounts with a full family violence waiver in effect are eligible for automated case closure under criterion 9.

Actions to exclude cases from the tax refund offset certification process must be completed by August 31, 2018. The dates of the *Special Notice* that will be sent to noncustodial parents this year will be staggered, but will begin on **September 11, 2018**, and will continue through **September 21, 2018**.

If you have any questions regarding this *Dear Colleague* letter, please contact your Division of Child Support Enforcement County Representative at (518) 473-0574.

Very truly yours,



Eileen M. Stack
Assistant Deputy Commissioner
Division of Child Support Services

cc: Local Department of Social Services Commissioners