



F.Y.I.

from the Policy Unit

FYI-001

Date 12-30-2010

SUBJECT: Tax Season Reminders

Please contact the Policy Unit if you have any questions regarding these or any other changes at
[GEARUP>DCSE Collaboration – Teams>Policy Questions](#) or 602-771-8127
The IV-D PARTNERS should send POLICY inquiries directly to DCSE-POLICYQUESTIONS@azdes.gov

Tax Season is coming up. This Policy F.Y.I. is a reminder of IRS offset terms and distribution.

The ***Injured Spouse Waiver*** is a sworn statement that the spouse of an obligor has not and will not file an injured spouse claim with the IRS to have his/her portion of a joint tax intercept refunded. When the spouse of an obligor signs an Injured Spouse Waiver, he/she voluntarily waives the right to his/her portion of a tax intercept.

An ***Injured Spouse claim*** is the opposite of waiver. By filing an ***Injured Spouse's Claim*** with the IRS (IRS form 8379A), the spouse of an obligor is asserting his/her right to his/her portion of a federal tax refund.

An IRS offset only distributes to **arrears**. The offset pays arrears assigned to the State first. When an IRS offset distributes to a suffix where the only child or children on the case is/are BC or CNOG or the case program code is NAI, the offset pays the family first because the child has not received TANF cash assistance, even if the CP has another suffix with assigned arrears.

Staff are urged to view this information directly on GEARUP and not create a separate personal file. You will find this Policy FYI on GEARUP via this file path: DOCUMENTS>PPU'S>Policy FYI. Click on the Policy FYI folder to view a list of Policy FYI notices.