



F.Y.I.

from the Policy Unit

FYI-155

Date: December 8, 2017

SUBJECT: IRS Reversal and NSF Debts

Please contact the Policy Unit if you have any questions regarding these or any other changes at DCSSPOLICYQUESTIONS@azdes.gov or call 602-771-8127

When state-assigned arrears and arrears owed to the family are paid in full by federal tax offset, any funds remaining in suspense may be applied in the following order:

1. IRS reversal (IRA) debts
2. Nonsufficient funds (NSF) debts.

IRA debts and NSF debts are included in the submittal for federal tax offsets and may be applied to these debt types.