



F.Y.I.

from the Policy Unit

FYI-164

Date: February 15, 2018

SUBJECT: IRS Tax Season – Additional Information Letter, Spousal Waiver of Claim to Tax Intercept and Distribution of Offsets

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

The 2017 Tax Season is upon us. This FYI is to inform staff that the *Injured Spouse Waiver* has been replaced by two new forms: **Additional Information Needed Letter and Spousal Waiver of Claim to Tax Intercept**. This is also a reminder of IRS offset terms and distribution.

A new Eloquence document called the **Additional Information Needed Letter** is now available to clients. When a client contacts the case manager requesting to waive the tax intercept, this letter should be sent prior to the obligor and spouse visiting DCSS. The letter provides a list of documentation needed to be prepared for the visit and can be found on Eloquence as *FCSE0001 F0664*.

The **Spousal Waiver of Claim to Tax Intercept** 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 that portion of a joint tax intercept reimbursed to the spouse. When the spouse of an obligor signs a Spousal Waiver, he/she voluntarily waives the right to that portion of a tax intercept. This document is on Eloquence as *FCSE000 F0658*. The waiver must be signed and notarized by the NCP and spouse.

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 the right to his/her portion of a federal tax refund.

The distribution of an IRS offset only distributes to **arrears**. The offset pays State assigned arrears first. When an IRS offset distributes to a case suffix in which any children on the case 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 case suffix with assigned arrears.

DCSS colleagues are urged to view this information directly on The PORT and not create a separate personal file.

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