
DCSE Policy & Procedures Unit
Policy Update
PPU 09-03-006
March 27, 2009

SUBJECT: Injured Spouse's Waiver of Claim to Tax Intercept

Please contact the Policy Unit if you have any questions regarding these or any other changes at
*DCSE-POLICYQUESTIONS, CSE.POLICY or (602) 771-8127.

The IV-D PARTNERS should send POLICY inquiries directly to DCSE-POLICYQUESTIONS@azdes.gov

When DCSE receives funds from a Federal Income Tax Refund Offset from a joint return, one half of the funds are disbursed to the case(s) immediately. The remaining funds will be held up to 180 days. The spouse may waive claim to their portion of the refund and request to sign the **Injured Spouse's Waiver of Claim to Tax Intercept** (FAGO0001 F0066) to release the funds to the case(s) prior to the expiration of the 180 day timeframe.

The **Injured Spouse's Waiver of Claim to Tax Intercept** document is a sworn statement that the spouse of an obligor has not and will not file an Injured Spouse Claim with the IRS for their portion of the tax refund. Since the document is a sworn statement, it is not required to be notarized. Upon receipt, the document must be forwarded to the State Disbursement Unit for processing.

It is recommended that staff never solicit the **Injured Spouse's Waiver of Claim to Tax Intercept**, and allow ATLAS to automatically release the funds after the 180 day timeframe.

Staff are urged to view this information directly on OPPM and not create a separate personal file. Click on the link <http://dcsepc>. You will find this Policy Update in Policy Updates 2009.