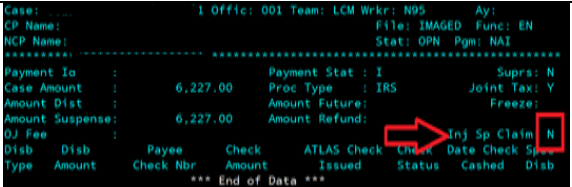


<p><b>Injured Spouse Waiver (ISW) Desk Aid</b>                  This desk aid is designed to provide guidance and assistance when reviewing the suspense code STIJ and a ISW has been received. The Procedure can be found on the PORT: DEBT/FINANCIAL MANAGEMENT&gt;DEBT&gt;SUSPENSE&gt;03. SYSTEM ASSIGNED TAX REJECT CODES. The Injured Spouse Waiver consists of two different reviewers before money can be released from suspense. Processing the ISW for Debt team.</p>		
<p><b>First Reviewer (Enforcement):</b></p>		
<p>Needed Documents:</p>		<ul style="list-style-type: none"> <li>• Completed form</li> <li>• Signed &amp; Notarized by NCP and Spouse</li> <li>• Copy of Marriage certificate</li> <li>• Copy of 1<sup>st</sup> two pages of tax return included (exclude: 1040X/IRS 8379)</li> <li>• Tax form to include one tax year</li> </ul>
<p>What to check on ATLAS:</p>		<ul style="list-style-type: none"> <li>• Review SULI to ensure tax offset is in suspense</li> <li>• Review FAOH for current certifications</li> <li>• Update NCDE (Marital status &amp; spouses name)</li> <li>• Review and update BIPI (if applicable)</li> <li>• Review CAAL for potential claim</li> <li>• CAAL (F1048 – Approved/F1047 – Rejected)</li> <li>• Image documents and email attachment to local office Debt team email box</li> </ul>
<p><b>Second Reviewer (Debt):</b></p>		
<p>1. CAAL</p>		<p>Has the CAAL F1048 IRS INJURED SPOUSE WAIVER RECEIVED-APPROVED been entered by the local office – it must contain narration.</p>
<p>2. CAWT</p>		<p>Is there a current Debt worklist that may affect the decision? If so, email requestor to advise review will be delayed and review debt worklist item.</p>
<p>3. SULI</p>		<p>Receipt still in STIJ or not yet received.</p>
<p>4. PALC</p>		<p>More than one receipt that may be in the same tax year? (multi-year filing or amended) If the tax year cannot be determined by amount – REJECT</p> <p>Verify that the injured spouse claim was not previously filed with the IRS (“Y” indicator on “Case/Payment Disbursement List”)</p> <ul style="list-style-type: none"> <li>• “D” display payment</li> <li>• F6</li> </ul>

	
<p>5. DELN</p>	<p>There can be no active IRA debts:</p> <ul style="list-style-type: none"> <li>• If inactive determine when reversal was received. If more than 3 years, can be approved. Less than 3 years reject.</li> <li>• For active NSF debts – If paying to CP, approve;</li> <li>• If any would go to NCP, disapprove unless permission to pay NSF is provided, then work closely with SDU to ensure recoupment happens before refund.</li> </ul>
<p>6. ISW Packet (Has the ISW packet been imaged into the case file? Sometimes the ISW packet is attached to the email. You can review and approve/reject from that version but, should follow-up to insure a copy is imaged to On Base.)</p>	<p>Spouse Waiver Form:                  Eloquence FCSE0001F0658001                  Do the names match the names in ATLAS(both NCP and NCP spouse)                  Notarized (including notary stamp)                  Matches case parties and facts                  Not altered (nothing <del>strike through</del>/white-out)</p> <p>Marriage License:                  Parties were married within the tax year (they can be married prior to but not after unless the court order instructs them to file jointly)                  Valid – certified that marriage was executed, not just licensed.</p> <p>1040 Form:                  Correct parties listed on page 1                  Correct tax year                  Parties had a right to file jointly                  Not an amended return(1040X)                  Amount of refund is greater or equal to amount in STIJ</p>