

## ENFORCING A SUPPORT ORDER

### Full IRS Collection Services

CS 508.15

#### SUPERSEDES

CS 508.15 Full IRS Collection Services, March 31, 1989

#### REFERENCES

42 USC § 652(b)

#### Policy

Under certain circumstances, the Child Support Services Division (CSSD) can ask the Internal Revenue Service (IRS) to use its full powers to collect a child support arrearage. The request must be certified by the federal Office of Child Support Enforcement (OCSE) Regional Representative in Denver, and the CSSD is required to pay the collection costs incurred by the IRS.

Before Montana can submit a case to the IRS for full collection services, the Regional Representative, Region VIII, OCSE/FSA must certify the case, based on the CSSD Application. The application for certification must be made on the form prescribed and provided by the OCSE. If the application does not meet federal requirements, the Regional Representative will attempt to correct it in consultation with the CSSD. If the application cannot be corrected through consultation, it will be returned to the CSSD with an explanation of why the case was not certified to the IRS.

All reasonable enforcement efforts to collect the arrearage must have been attempted by the CSSD, the custodial parent, or the custodial parent's representative prior to application for IRS services.

A case certified for full IRS collection because of another state's failure to enforce may result in the imposition of penalties against that state. For this reason, the final decision of whether a case should be submitted for certification rests with the Bureau Chief.

#### NOTE:

**Resident Obligor has Non-exempt assets.** Full IRS collection may be useful when a resident obligor has non-exempt assets located outside the boundaries of Montana, or within an Indian reservation. For an explanation of non-exempt assets, see CS 507.1 Support Liens--Overview.

#### CASES ELIGIBLE FOR CERTIFICATION

To be eligible for certification to the IRS, a case must meet the following criteria:

1. There must be a court or administrative support order.
2. Arrears under the support order must total at least \$750.00.
3. At least six months must have passed since the last request for full IRS collection services was made.
4. All reasonable collection methods must have been attempted.
5. The CSSD must be providing services pursuant to Title IV-D of the Social Security Act.

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#### CRITERIA FOR REQUEST

Once a case qualifies for certification, the following information must be collected to prepare the application:

1. The obligor's identity including name, social security number, address, telephone number, and employer name, address, and phone number if known.

**NOTE:**

**Identifying Information.** Identifying address and employment information must be verified during the three-month period immediately preceding the application. The verification source and the date verification were received must be provided. The IRS will reject applications without current address verifications.

2. Debt information including amount of arrearage and period of calculation, name of agency or individual providing verification of the identifying information, month and year verification was received by the CSSD.
3. A certified copy of the support order.
4. The amount owed under the support order including a statement of whether the amount is in lieu of or in addition to any amounts previously referred to the IRS for full collection services, not including federal tax offset.
5. A statement summarizing the enforcement efforts taken, the results, and the reasons why further state action would be unproductive.

**NOTE:**

If the case has been referred for interstate enforcement, that fact must be noted, and the results detailed. If a responding state has failed or refused to initiate an enforcement action against the obligor residing there, the CSSD must notify that state that the case is being referred for IRS collection. The CSSD must note the failure of the responding state to initiate an enforcement action in the request for IRS services.

6. The dates of any previous referrals of the case to IRS.
7. A statement that the CSSD agrees to reimburse the IRS for the costs of collection.
8. A statement that the CSSD believes that the obligor has assets which the IRS can levy upon to collect the arrearage, and a list of those assets, their location and value.

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#### PROCEDURES

##### Caseworker

1. Reviews case file and Enforcement Checklist to determine that necessary application information has been collected and verified. If so, refers to Regional Supervisor for review.

##### Regional Supervisor

2. Determines whether case is eligible for certification:
  - a. If case is not eligible for certification returns to caseworker for further investigation, as necessary.
  - b. If case is eligible for certification and meets information requirements, approves for application preparation, and returns to caseworker.

##### Caseworker

3. Prepares and retains one copy of form OCSE-20\*. Prepares five (5) copies of supporting documentation, retaining one copy of each document for the case file.
4. Forwards original form OCSE-20\* and four copies of supporting documents to Bureau Chief.

##### Bureau Chief (or designee)

5. Reviews form OCSE-20\* and supporting documentation.
  - a. If application is disapproved, returns it and supporting documentation to the originating CSE Regional Office.
  - b. If application is approved, signs and forwards it to the Administrative Assistant for further processing and mailing.

##### Administrative Assistant

6. Upon receipt of an approved and signed application, makes 4 copies, returns one copy to caseworker, and mails original form OCSE-20\* and 3 copies, along with the four copies of the supporting documentation to the OCSE Regional Representative.

##### Caseworker

7. Substitutes form OCSE-20\* for retained copy in file.
  - a. If disapproved, notes in case record and forwards the case to the Regional Supervisor for review and possible closure.
  - b. If approved and signed, notes in case record and monitors for collection action.

\*Further information regarding OCSE-20 found at [application for to request full collection services form](#).

Former reference for this section 45 CFR §303.71 was repealed, refer to [85 FR 35207, June 9, 2020](#). However, states continue to have the option to use this process.