

# Child Support & Income Tax Returns

## FAQs about the Federal Income Tax Refund Offset Program

### What is the Federal Income Tax Refund Offset Program?

The Federal Income Tax Refund Offset Program allows the Texas Child Support Division to intercept a noncustodial parent's federal tax refund to pay past-due child support.

The Child Support Division submits cases to the federal Office of Child Support Enforcement (OCSE) based on one of the two criteria:

- The noncustodial parent's child support debt is \$150 or more and the custodial parent has received public assistance, e.g., TANF, or their child has been in foster care
- The noncustodial parent's child support debt is \$500 or more, the custodial parent has not received public assistance and their child has not been in foster care

### How do noncustodial parents know if their tax refund will be intercepted?

Noncustodial parents will be notified in writing when their case is submitted to OCSE for the Federal Income Tax Refund Offset Program. The notification includes the amount of past-due support and procedures for contacting the Child Support Division about the action.

The spouse of a noncustodial parent who files a joint tax return may be entitled to his/her portion of any intercepted joint tax refund. The spouse may file an IRS Form 8379, "Injured Spouse Allocation," at the same time the joint tax return is filed or later, according to instructions on Form 8379.

Submission to the OCSE happens year round, not just at tax time.

Notification from the Treasury Department also occurs when the tax refund is intercepted to ensure the noncustodial parent and jointly-filing spouse understand that their tax refund has been applied to past due child support debt.

### Where does the money go?

Intercepted tax refunds are applied to child support arrears in the following order:

1. To reimburse the state for TANF or other government assistance programs used by the custodial parent because of insufficient child support payments
2. To the custodial parent to pay off child support still owed

Any remaining money will be returned to the noncustodial parent.

For questions about child support and tax refunds, contact Chris Giangreco  
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