

**WAC 388-14A-5010 How does the division of child support distribute federal tax refund offset collections from joint returns?** (1) The division of child support (DCS) collects child support through the interception of federal tax refunds. This section deals with the issues that arise when the Secretary of the Treasury intercepts a tax refund based on a joint tax return filed by a noncustodial parent (NCP) and the NCP's spouse who does not owe child support.

(2) When the Secretary of the Treasury, through the federal Office of Child Support Enforcement (OCSE), notifies DCS that a collection on behalf of an NCP is from an intercepted tax refund based on a joint return, DCS may distribute fifty percent of that collection as provided in WAC 388-14A-5005 and hold the remainder for up to six months in case the NCP's spouse is entitled to a share of the federal tax refund.

(3) DCS distributes fifty percent of the collection according to WAC 388-14A-5005.

(4) DCS holds the other fifty percent of the collection in suspense until the earlier of the following:

(a) DCS is notified by OCSE or the Secretary of the Treasury whether DCS must pay back the unobligated spouse's portion of the refund; or

(b) For a period not to exceed six months from notification of the offset.

(5) After DCS holds part of a collection under subsection (4) of this section, DCS distributes the remainder of the collection to the NCP's support arrears according to WAC 388-14A-5005, unless DCS is required to return the unobligated spouse's portion of the refund. The CP may:

(a) Request that DCS distribute the payment to the NCP's support obligation sooner upon a showing of hardship to the CP; and

(b) Request a conference board if the CP disagrees with DCS' denial of a hardship claim.

[Statutory Authority: RCW 26.23.035 and 34.05.350 (1)(c). WSR 11-06-042, § 388-14A-5010, filed 2/28/11, effective 3/31/11. Statutory Authority: RCW 26.18.170, 26.23.035, 26.23.050, [26.23.]110, 74.20.040, 74.20A.030, [74.20A.]055, [74.20A.]056, and 74.20A.310. WSR 09-02-059, § 388-14A-5010, filed 1/5/09, effective 1/27/09. Statutory Authority: RCW 26.23.035, 74.08.090, 74.20A.310, and 45 C.F.R. 303.72 (h)(5). WSR 05-06-014, § 388-14A-5010, filed 2/22/05, effective 3/25/05.]