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Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 3711 - Offset of Past Due, Legally Enforceable State Tax Obligations against Overpayments

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### Section 3711

#### Offset of Past Due, Legally Enforceable State Tax Obligations Against Overpayments

**A. Provision covered:** Section 3711 (Offset of Past Due, Legally Enforceable State Tax Obligations Against Overpayments) (Amends § 6402 of the Code)

**B. Background:** Currently, past-due, legally enforceable State income tax debts are not part of the Tax Refund Offset Program.

**C. Changes:** The provision permits States to participate in the Tax Refund Offset Program for specified past-due, legally enforceable State income tax debts.

**D. Impact:** This provision should have little impact on the IRS because FMS is scheduled to assume jurisdiction over the Tax Refund Offset Program at the time this provision becomes effective. IRS involvement should be limited to "injured spouses" claiming that their portion of the refund should not be offset because the debt was solely that of their spouse. If FMS does not assume jurisdiction as planned, the IRS will need to take necessary action to implement the provision.

**E. Necessary Actions:** If FMS assumes jurisdiction over the Tax Refund Offset Program by the time the provision becomes effective, the IRS will need to inform field offices of

the change to the Tax Refund Offset Program to alert them to questions and claims by "injured spouses."

**F. Other Special Comments:** If FMS does not take jurisdiction over the Tax Refund Offset Program by the time the provision becomes effective, the IRS will need to take the following action:

1. Prepare RIS to include States in the Debtor Master File.
2. Revise procedures and IRM provisions to include States in the Tax Refund Offset Program.
3. Issue guidance on the application of the provision.

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