



COLO R A D O

Office of Economic Security

Division of Child Support Services

Economic Impact Payment (EIP) Frequently Asked Questions

1. Will the EIPs be subject to the Federal Tax Refund Offset program?

- Yes. Federal law requires child support agencies to have procedures to collect past due child support from federal tax refunds. In the federal stimulus bill, the CARES Act, Congress did not exempt the EIPs from federal offsets for child support arrears. Please see the following link for FAQs on the EIPs and the Treasury Offset Program (TOP) - <https://fiscal.treasury.gov/top/faqs-for-the-public-covid-19.html>.

2. How can I find out if my child support debt has been referred to the TOP?

- If you have questions about whether you owe a child support debt that has been referred to the TOP, you can call the TOP Interactive Voice Response (IVR) system at **800-304-3107**. For questions about your debt or your payment being offset, the Interactive Voice Response (IVR) system at 1-800-304-3107 listed above can provide you with the contact information for the child support agency that certified your debt.

3. If I owe child support in Colorado, will my EIP be applied to my child support arrears?

- It depends on the type of arrears you owe.
- On a time-limited basis, if the arrears you owe are to the government only, Colorado will not be referring the following types of cases to the IRS:
 - Any case where arrears are owed only to the government due to the custodial parent *currently receiving* Colorado Works Basic Cash Assistance or being a *current* foster care case.
 - Any case where arrears are owed only to the government due to the custodial parent *formerly receiving* Colorado Works Basic Cash Assistance or being a *former* foster care case.
- If your case was referred to the IRS prior to these time-limited changes and/or the arrears you owe are to the custodial parent, the intercepted EIP will be manually applied to any arrears owed to the custodial parent. If there are no arrears owed to the family, the intercepted EIP will be refunded to you. Due to the manual process this requires, you may experience a delay in the disbursement of payment.

4. If I owe child support in Colorado, will I be notified that my EIP is going to be applied to my child support arrearage balance?

- Yes. You were sent a notice when your case was initially submitted for federal tax refund offset. The federal government should send an offset notice to you when your EIP has actually been intercepted. The notice will tell you that your EIP has been applied to your child support debt and to contact the Division of Child Support Services in Colorado (DCSS) if you believe this was done in error.

5. What if I am married to someone who owes child support, will my EIP be applied to the child support arrears they may owe?

- Yes, unless you are eligible for relief. If you do not owe child support, but you are married to someone who owes child support, you may file an Injured Spouse Claim and Allocation - Form 8379. Please visit www.irs.gov for additional filing instructions.
- DCSS is awaiting additional guidance from the federal Office of Child Support Enforcement as to whether a separate Injured Spouse Claim and Allocation is required to be filed specific to the EIP.

6. If I am the custodial parent, and I previously received TANF in Colorado, will I receive any money from an EIP intercepted by the federal government from the noncustodial parent on my case?

- In Colorado, federal tax offsets are applied first to arrears owed to the government (county/state), and then to arrears owed to the family.
- However, on a time-limited basis, despite any money owed to the government (county/state) on your case, the intercepted EIP will be manually applied to arrears owed to the family by the noncustodial parent. Due to the manual process this requires, you may experience a delay in the disbursement of payment.
- The amount of the money you are entitled to receive will depend on a number of factors, including the amount of the EIP intercepted, the amount owed to you in your case, and the number of other child support cases in which the noncustodial parent owes child support arrears.
- If the intercepted EIP is received from a parent who originally filed a joint tax return, it may include the current spouse's portion of the EIP. If yes, there may be a six month hold on the disbursement of those monies to you so that the current spouse can file an injured spouse claim to receive their portion of the EIP.

7. If I am the custodial parent, and I've never received TANF in Colorado, will I receive any money from an EIP intercepted by the federal government from the noncustodial parent on my case?

- The amount of the money you receive will depend on a number of factors, including the amount of the EIP intercepted, the amount owed to you in your case, and the number of other child support cases in which the noncustodial parent owes child support arrears.
- If the intercepted EIP is received from a parent who originally filed a joint tax return, it may include the current spouse's portion of the EIP. If yes, there may be a six month hold on the disbursement of those monies to you so that the current spouse can file an injured spouse claim to receive their portion of the EIP.

For additional information, the Internal Revenue Service's website regarding EIPs can be found at the following link - <https://www.irs.gov/coronavirus/economic-impact-payments>