

Department
of the
Treasury

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| W:CAR:MP | 3179C

ID RS
CORRESPONDEX

Internal
Revenue
Service

Title: Refund Offset to Treasury Offset Program (TOP) Nontax Obligation

Number of Copies | Distribution to: | Former Letter
Original and 1 | 2 to TP | 3179C (New 11-98)

OMB Clearance Number | Expires |
- | | IMF/BMF

Letters Considered in Revision:

Taxpayer identification number: []
Form: []
Tax periods: [] []
[] []

Dear

A Thank you for your inquiry [] [].

A

B We are responding to your correspondence dated [], about
B your federal income tax for the period ending [].

B

C We are responding to an inquiry of [], on your behalf from
C []

C We have no record that you authorized [] to act for you. Please
C notify [] that we replied directly to you. If you
C want to authorize a third party to represent you, complete Form 2848,
C Power of Attorney and Declaration of Representative. If you want to
C give us permission to release your confidential tax information to a
C third party, complete Form 8821, Tax Information Authorization. For
C more information about these forms, visit our website at www.irs.gov
C or call the telephone number at the end of this letter.

C

D Our records show we offset (reduced) \$[] of your tax refund
D of \$[] on [] to pay taxes []
D owed. Refer to the tax statement below for more details.

D

E The Treasury Department's Bureau of Fiscal Service also offset
E \$[] on [] to pay a past -due nontax government
E agency debt [] owed.

E

F Our records show the Treasury Department's Bureau of Fiscal Service
F offset (reduced) \$[] of your tax refund of \$[]
F on [] to pay a past- due nontax government agency debt

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F [] owed.

F

G In addition, the Bureau of Fiscal Service offset \$[] on

G [] to another government agency debt []

G owed.

G

H The law requires the Bureau Fiscal Service to offset your refund to
H pay child support or other non -tax debts to a federal agency. The
H Bureau of Fiscal Service will notify you of the amount it took from
H your tax refund and the agency (or agencies) receiving the offset (or
H offsets). We don't have any information about the agency or the debt.
H Neither the IRS nor the Taxpayer Advocate Service can stop the offset.

H

H If the offset is an error or you're experiencing a financial hardship,
H contact the agency on the notice the Bureau of Fiscal Service sent
H you. The receiving agency is responsible for refunding any offsets it
H collected in error. If you didn't receive an offset notice from the
H Bureau of Fiscal Service, you can contact the Bureau of Fiscal Service
H Help Desk at 1-800-304-3107 or visit www.fms.treas.gov

H

I TAX STATEMENT

I

I Refund shown on your return:

I \$ []

I

J Amount offset to tax debt Period Ending

J

J \$ [] []

J [] []

J [] []

J

K Amount offset to nontax debt Taxpayer ID Number

K

K \$ [] []

K [] []

K

L Amount refunded or applied to your estimated taxes:

L \$ []

L

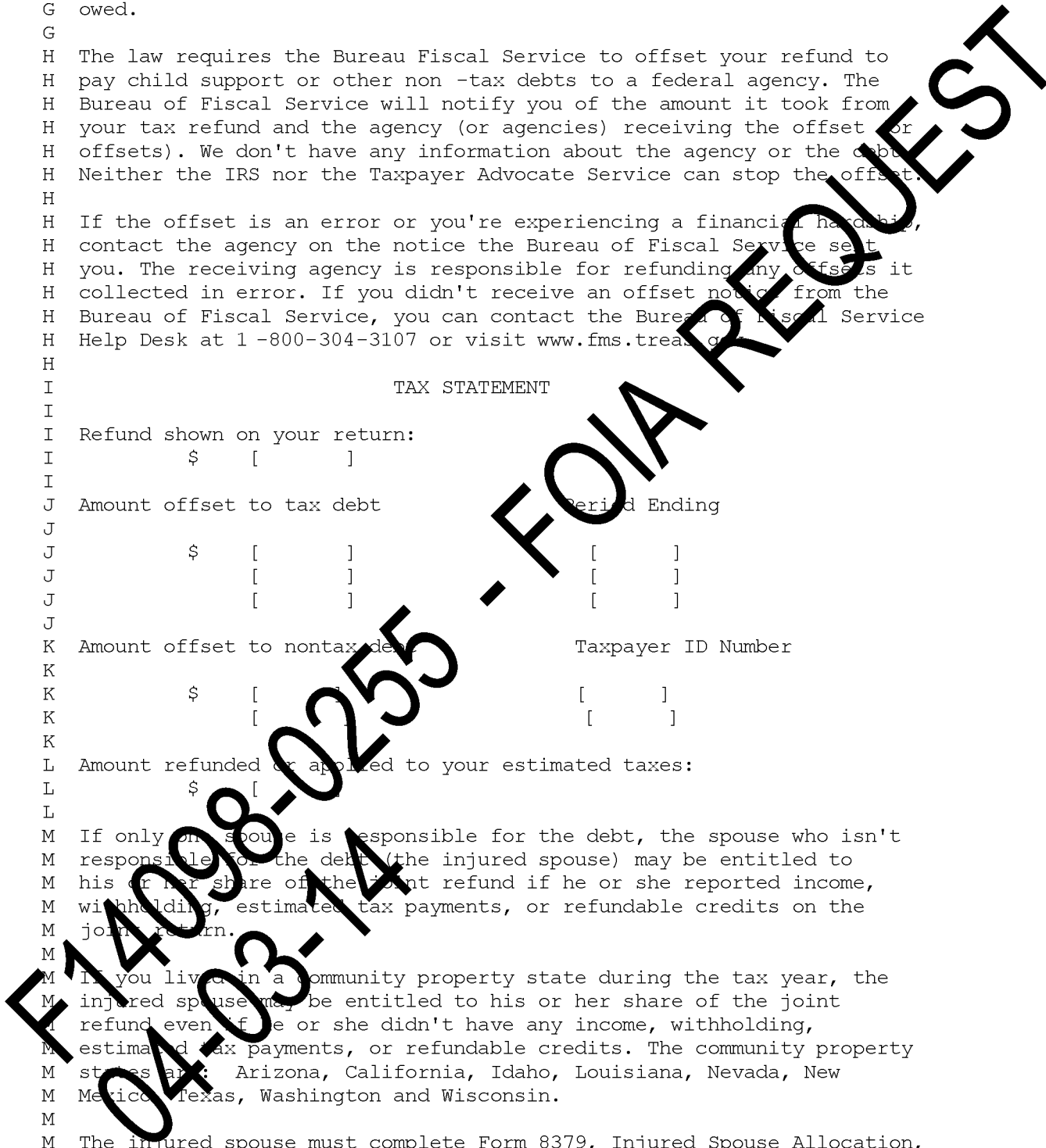
M If only one spouse is responsible for the debt, the spouse who isn't
M responsible for the debt (the injured spouse) may be entitled to
M his or her share of the joint refund if he or she reported income,
M withholding, estimated tax payments, or refundable credits on the
M joint return.

M

M If you lived in a community property state during the tax year, the
M injured spouse may be entitled to his or her share of the joint
M refund even if he or she didn't have any income, withholding,
M estimated tax payments, or refundable credits. The community property
M states are: Arizona, California, Idaho, Louisiana, Nevada, New
M Mexico, Texas, Washington and Wisconsin.

M

M The injured spouse must complete Form 8379, Injured Spouse Allocation,
M to get his or her share of the refund. Instructions on the form
M explain how to divide income, deductions, credits, and tax payments
M between spouses. We will figure the injured spouse's portion of the
M joint refund and issue any refund due. This refund is still subject to



M Bureau of Fiscal Service offset for any debt the injured spouse owes.
M In community property states, we divide the joint refund according to
M state law.

M If you have questions about the injured spouse allocation or need help
M completing the form, call your local IRS office at the telephone
M number listed in your local directory.

N If the Bureau of Fiscal Service offset both you and your spouse, one
N of you (the injured spouse) may be entitled to have more of the refund
N applied to his or her debt or refunded. The spouse seeking the
N additional refund (the injured spouse) must have reported income,
N withholding, estimated tax payments, or refundable credits on the
N joint return unless you lived in a community property state during the
N tax year. The community property states are: Arizona, California,
N Idaho, Louisiana, Nevada, New Mexico, Texas, Washington and Wisconsin.

N The injured spouse must complete Form 8379, Injured Spouse Allocation,
N to get his or her additional share of the offset or refund. The
N instructions on the form explain how to divide income, deductions,
N credits, and tax payments between spouses. Both spouses must sign the
N allocation if you aren't sure which spouse is the injured spouse. We
N will figure the injured spouse's portion of the joint refund and issue
N any refund due. This refund is still subject to Bureau of Fiscal
N Service offset for any debt the injured spouse owes. In community
N property states, we must divide the joint refund according to state
N law.

N If you have questions about the injured spouse allocation or need help
N completing the form, call your local IRS office at the telephone
N number in your directory.

O If you live in the community property state of California, Idaho,
O Louisiana, or Texas, we can apply a refund due to one spouse to the
O separate marital or separate marital tax liability of the other spouse. We
O applied part or all of your refund to taxes your spouse owes, as shown
O above. We will send any remaining refund in the next few weeks.

P You wrote that you have contacted the agency shown on your offset
P notice, and they have no record of the offset. It can take six to
P eight weeks for agencies to transfer offsets from their headquarters
P to their state or local offices. These offices should be able to
P confirm the offset with their headquarters if this time has passed
P and they haven't received the offset. You can also call the Bureau
P of Fiscal Service Help Desk at 1 -800-304-3107 to ask them to confirm
P the offset with the agency's headquarters.

Q Your local child support enforcement office or your state attorney
Q general's office can refer individuals who owe past -due child support
Q to the Bureau of Fiscal Service Treasury Offset Program. Please
Q contact one of these offices for help collecting past -due child
Q support.

R We received your Form 8379, Injured Spouse Allocation, and we need
R additional information to process it. Please send us:

R []
R

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R We must receive this information within 30 days of the date of this
R letter, or we won't be able to take any action on your allocation.

S We have no record of receiving your Form 8379, Injured Spouse
S Allocation. Please send us a copy of your allocation with an original
S signature. If you don't have a copy, complete and sign the enclosed
S Form 8379. Be sure you divide any income, standard or itemized
S deductions, exemptions, credits, and tax payments between you and your
S spouse. We will be able to process your allocation faster if you
S include a copy of your Forms W -2 and W-2G for both spouses and any
S Forms 1099 showing income tax withheld.

T We are enclosing Form 8379, Injured Spouse Allocation, which you can
T use to file an allocation. When you complete this form, be sure to:

- T - List the names and social security numbers in the same order as on
T your original tax return
- T - Answer the questions as instructed
- T - Complete Part 2 showing income as originally reported and then as
T allocated to each spouse
- T - Sign the form
- T - Return the allocation form in the enclosed envelope
- T - Include a copy of the Forms W -2 and W-2G for both spouses and any
T Forms 1099 showing income tax withheld, if available

T We will figure your portion of the joint overpayment.

U We apologize for the delay in processing your injured spouse
U allocation. You attached your original tax return, which we haven't
U processed, to Form 8379. We must process your original return before
U we can process your Form 8379. This process can take 6 to 8 weeks. If
U you don't hear from us by then, please let us know.

V We determined that the injured spouse's portion of the refund
V on your joint income tax return is \$[]. We will include
V any interest due with this amount. You will receive a refund in a
V few weeks if you owe no other tax or nontax government debts.

W We are enclosing Form 8379, Injured Spouse Allocation, for your
W convenience.

X []

Y You can also fax your information to []. Be sure to write
Y your taxpayer identification number on every page you fax. Please
Y include a cover sheet with the following information:

- Y Date
- Y Contact name:
- Y Control number:
- Y Contact phone number:
- Y Your name
- Y Your taxpayer ID (social security or employer ID number)
- Y Tax period
- Y Number of pages

Z Please provide this information within 30 days of the date of this

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Z letter or we won't be able to take any action on your allocation. We
Z are enclosing an envelope for your convenience.

Z
0 If you have questions, you can call [] at
0 [] between [] and [].

0 If you prefer, you can write to us at the address at the top of the
0 first page of this letter.

1 If you have questions, you can call us toll free at 1- 800-829-[].

1 If you prefer, you can write to us at the address at the top of the
1 first page of this letter.

2 If you have any questions, you can call us toll free at
2 [].

2 If you prefer, you can write to us at the address at the top of the
2 first page of this letter.

3 If you have questions, contact the office where we transferred your
3 case by calling [] at [] between
3 [] and [].

3 If you prefer, you can write to that office at the address we
3 provided in this letter.

When you write, include this letter and provide in the spaces
below your telephone number with the hours we can reach you.
Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,

- Enclosures:
- 4 Copy of this letter
- 5 Envelope
- 6 Notice
- 7 Form 8379
- 8 Publication
- 9 Form

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