

29 C.F.R. § 100.624

Discharge of indebtedness; reporting requirements.

(a) Before discharging a delinquent debt (also referred to as close-out of a debt), the NLRB shall take all appropriate steps to collect the debt in accordance with 31 U.S.C. 3711(g), including, as applicable, administrative offset, tax refund offset, Federal salary offset, referral to Treasury or Treasury-designated collection centers or private collection contractors, credit bureau reporting, wage garnishment, litigation, and foreclosure. Discharge of indebtedness is distinct from termination or suspension of collection activity and is governed by the Internal Revenue Code. When the NLRB determines that it will discharge a debt, it will do so in accordance with the provisions of 31 CFR 903.5.

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