

## 29 C.F.R. § 102.173

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### Relation to other collection efforts.

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- (a) Tax refund offset is intended to be an administrative collection remedy to be used consistent with IRS requirements for participation in the program, and the costs and benefits of pursuing alternative remedies when the tax refund offset program is readily available. To the extent practical, the requirements of the program will be met by merging IRS requirements into the Agency's overall requirements for delinquent debt collection.

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