

29 C.F.R. § 22.44

Right to administrative offset.

The amount of any penalty or assessment which has become final, or for which a judgment has been entered under § 22.42 or § 22.43, or any amount agreed upon in a compromise or settlement under § 22.46, may be collected by administrative offset under 31 U.S.C. 3716, except that an administrative offset may not be made under this subsection against a refund of an overpayment of Federal taxes, then or later owing by the United States to the defendant.

This document is only available to subscribers. Please [log in](#) or [purchase access](#).

[Purchase Login](#)