

45 C.F.R. § 302.60

Collection of past-due support from Federal tax refunds.

The State plan shall provide that:

- (a) The IV-D agency has in effect procedures necessary to obtain payment of past-due support from Federal tax refunds as set forth in section 464 of the Act, § 303.72 of this chapter, and regulations of the Internal Revenue Service at 26 CFR 304.6402-1; and

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