

## 45 C.F.R. § 1150.31

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### What are the Endowment's procedures for collecting debts by tax refund offset?

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- (a) The Chairperson will be the point of contact with the Treasury for administrative matters regarding the offset program.
- (b) The Endowment will ensure that the procedures prescribed by the Treasury are followed in developing information about past-due debts and submitting the debts to the Treasury.
- (c) The Endowment will submit to the Treasury a notification of a taxpayer's liability for past-due legally enforceable debt. This notification will contain the following:

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