
45 C.F.R. § 608.4

Reductions of tax refunds.

- (a) In accordance with regulations and guidance issued by the Secretary of the Treasury at 26 CFR 301.6402-6 and the requirements of 31 U.S.C. 3720A, NSF will participate in the Federal Tax Refund Offset Program for offset against income tax refunds of persons owing past due legally enforceable debts to NSF.
- (b) For purposes of this section, a past-due legally enforceable debt referable to the IRS is a debt which is owed to the United States and:
- (1) Except in the case of a judgment debt, has been delinquent for at least three months but has not been delinquent for more than ten years at the time the offset is made;
 - (2) Cannot be currently collected pursuant to the salary offset provisions of 5 U.S.C. 5514(a)(1);
 - (3) Is ineligible for administrative offset under 31 U.S.C. 3716(a) by reason of 31 U.S.C. 3716(c)(2) or cannot be collected by administrative offset under 31 U.S.C. 3716(a) by NSF against amounts payable to or on behalf of the debtor by or on behalf of NSF;

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