

40 C.F.R. § 13.35

Applicability and scope.

- (a) This subpart implements 31 U.S.C. 3720A, which authorizes the IRS to reduce a tax refund by the amount of a past-due legally enforceable debt owed to the United States.
- (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;

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