

## 45 C.F.R. § 1174.41

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### Rights to administrative offset.

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The authority may make an administrative offset under 31 U.S.C. 3716 to collect the amount of any penalty or assessment which has become final, for which a judgment has been entered, or which the parties agree upon in a compromise or settlement. However, the authority may not make an administrative offset under this subsection against a Federal tax refund that the United States owes to the defendant then or at a later time.

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