

## Debt Offset Payment Agreement

Although the IRS releases most taxpayer refunds according to its normal processing schedule, there are cases where the IRS has delayed payment of a taxpayers refund. Taxpayers whose refund is delayed by the IRS will generally be delayed due to either a debt offset or some other processing issue at the IRS. In some cases, the taxpayer may have a financial obligation that is a greater than the total amount of the refund. In these cases, the Department of the Treasury's Financial management Service, which issues IRS tax refunds, can use the entire federal tax refund to repay the taxpayer's unpaid debt. When this occurs, the taxpayer will not receive a refund, but instead, will receive a letter from the IRS explaining what has occurred.

**NOTE:** If the taxpayer's refund amount exceeds the amount of the unpaid debt, the IRS will withhold only part of the refund amount, with the balance being released to the taxpayer.

If a taxpayer's refund was offset, the taxpayer should call the FMS Offset Hotline at 800-304-3107 to get more specific information about the debt that triggered the offset. Taxpayer's should also call the IRS at 800-829-1040, or use the IRS "Where's My Refund" link at [www.irs.gov](http://www.irs.gov).

In the event that the IRS delays or holds my refund to pay a debt, I agree to pay all tax preparation fees upfront or immediately after return is found delayed. If payment is not submitted as agreed, further action will be taken to secure payment. Payment must be submitted via cash only.

Taxpayer \_\_\_\_\_

Date: \_\_\_\_\_