

Alaska Department of Revenue
Child Support Services Division Program Policy

Policy Title:	Application of IRS Joint Return		
Policy Type:	Program	Effective Date:	04/01/2013
Policy Number:	CSSD-P-204	Version:	001
Comments:	Approved by Commissioner of Revenue, Bryan Butcher on 01/17/2013. New Policy.		

Approved By: *John Mallonee, Director*  Approved Date: 03/11/2013

POLICY:

When a joint Internal Revenue Service (IRS) refund has not been applied to the monthly ongoing support (MSO) and sent out, then the Child Support Services Division (CSSD) generally holds the joint refund for six (6) months. The refund will be applied to arrears but will not be released until 6 month have passed, or until the IRS notifies CSSD that an injured spouse claim has been processed.

If CSSD receives a properly completed Request for Release of Joint Federal Tax Refund (CSSD form 04-1806), then the return will immediately be released.

Authority:
CFR 303.72 (h)(5)
Federal Deficient Reduction Act

DEFINITION:

Joint Refund: Internal Revenue Service (IRS) refund for a couple that filed a joint income tax return.