

§ 1018.93

§ 1018.93 Notice requirement before offset.

A request for reduction of an IRS tax refund will be made only after the Board makes a determination that an amount is owed and past-due and provides the debtor with 60 days written notice. The Board's notice of intention to collect by IRS tax refund offset (Notice of intent) will state:

- (a) The amount of the debt;
- (b) That unless the debt is repaid within 60 days from the date of the Board's Notice of Intent, the Board intends to collect the debt by requesting that the IRS reduce any amount payable to the debtor as Federal Income tax refunds an amount equal to amount of the debt including all accumulated interest and other charges;
- (c) That the debtor has the right to present evidence that all or part of the debt is not past-due or legally enforceable; and
- (d) A mailing address for forwarding any written correspondence and a contact name and phone number for any questions.

§ 1018.94 Review within the Board.

(a) *Notification by Debtor.* A debtor who receives a Notice of Intent has the right to present evidence that all or part of the debt is not past-due or not legally enforceable. To exercise this right, the debtor must:

- (1) Send a written request for a review of the evidence to the address provided in the notice.
- (2) State in the request the amount disputed and the reasons why the debtor believes that the debt is not past-due or is not legally enforceable.
- (3) Include in the request any documents which the debtor wishes to be considered or state that additional information will be submitted within the 60-day period.

(b) *Submission of evidence.* The debtor may submit evidence showing that all or part of the debt is not past-due or not legally enforceable along with the notification required by paragraph (a) of this section. Failure to submit the notification and evidence within 60 days will result in an automatic referral of the debt to the IRS without further action by the Board.

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(c) *Review of the evidence.* The Board will consider all available evidence related to the debt. Within 30 days, if feasible, the Board will notify the debtor whether the Board has sustained, amended, or canceled its determination that the debt is past-due and legally enforceable.

§ 1018.95 Board determination.

- (a) Following review of the evidence, the Board will issue a written decision which will include the supporting rationale for the decision.
- (b) If the Board either sustains or amends its determination, it shall notify the debtor of its intent to refer the debt to the IRS for offset against the debtor's Federal income tax refund. If the Board cancels its original determination, the debt will not be referred to IRS.

§ 1018.96 Stay of offset.

If the debtor timely notifies the Board that the debtor is exercising the right described in § 1018.94(a) of this subpart, any notice to the IRS will be stayed until the issuance of a written decision which sustains or amends its original determination.

PART 1019—REGULATIONS GOVERNING CONDUCT OF SURFACE TRANSPORTATION BOARD EMPLOYEES

Sec.

- 1019.1 Cross-reference to employee ethical conduct standards and financial disclosure regulations.
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SOURCE: 58 FR 42027, Aug. 6, 1993, unless otherwise noted.

§ 1019.1 Cross-reference to employee ethical conduct standards and financial disclosure regulations.

Members and employees of the Surface Transportation Board also should refer to the executive branch Standards of Ethical Conduct at 5 CFR part 2635, the STB regulations at 5 CFR part