

§ 1650.114

29 CFR Ch. XIV (7–1–11 Edition)

§ 1650.114 Refunds.

Amounts paid, or deducted by salary offset, by an employee for a debt that is waived or otherwise not found owing to the United States will be refunded promptly to the employee. Refunds do not bear interest unless required by law or contract.

Subpart B—Procedures for the Collection of Debts by Federal Tax Refund Offset

§ 1650.201 Purpose.

This subpart establishes procedures for EEOC to refer past-due legally enforceable debts to the Department of the Treasury (Treasury) for offset against the income tax refunds of persons owing debts to EEOC pursuant to 31 U.S.C. 3720A and 31 CFR 285.2. The general standards and procedures governing the collection, compromise, termination, and referral to the Department of Justice of claims for money and property that are prescribed in the regulations issued jointly by the Secretary of the Treasury and the Attorney General of the United States, the Federal Claims Collection Standards (31 CFR parts 900–904), apply to the administrative collection activities of the EEOC.

§ 1650.202 Past-due legally enforceable debt.

A past due, legally enforceable debt is a debt:

- (a) That accrued within ten years of referral to Treasury;
- (b) That is at least \$25.00; and
- (c) That the agency has made reasonable efforts to collect by:
 - (1) Submitting the debt to Treasury, Financial Management Service, for collection by Administrative Offset and complying with 31 U.S.C. 3716(a) and related regulations, to the extent that collection by administrative offset is not prohibited by statute;
 - (2) Notifying, or making a reasonable attempt to notify, the debtor that the debt is past-due, and unless repaid within 60 days after the date of the notice, will be referred to Treasury for tax refund offset;
 - (3) Giving the debtor at least 60 days from the date of notification to present

evidence that all or part of the debt is not past-due or legally enforceable, considering any evidence presented by such debtor, and determining that an amount of such debt is past-due and legally enforceable; and

- (4) Providing the debtor with an opportunity to make a written agreement to repay the amount of the debt.

§ 1650.203 Notification of intent to collect.

EEOC's notification of intent to collect by tax refund offset shall provide:

- (a) The amount of the debt;
- (b) That unless the debt is repaid within 60 days from the date of EEOC's notification of intent, EEOC intends to collect the debt by requesting Treasury to offset an amount equal to the amount of the debt and all accumulating interest and other charges against any overpayment of tax after liabilities subject to 26 U.S.C. 6402(a) and (c) have been satisfied;
- (c) A mailing address for forwarding any written correspondence and a contact and a telephone number for any questions;
- (d) That the debtor may make a written agreement with EEOC to repay the amount of the debt; and
- (e) That the debtor may present evidence within 60 days to EEOC that all or part of the debt is not past due or legally enforceable by:

- (1) Sending a written request for a review of the evidence to the address provided in the notification;
- (2) Stating in the request for review the amount disputed and the reasons why the debtor believes that the debt is not past-due or is not legally enforceable; and
- (3) Including in the request for review any documents that the debtor wishes to be considered, or stating that the additional information will be submitted within the remainder of the 60 day period.

§ 1650.204 Reasonable attempt to notify.

In order to constitute a reasonable attempt to notify the debtor, EEOC may use the last known address on record with the EEOC. In addition, the EEOC may attempt to obtain a more current address from notices returned