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result of the notification required by § 20.107(b) and notify the debtor of the result. If appropriate, the debtor will also be advised where and to whom to request a review of any unresolved dispute.

(b) The debtor will be granted at least 30 days from the date of the notification required by paragraph (a) of this section to request a review of the determination of the individual responsible for collection of the debt on any unresolved dispute. The debtor will be advised of the result.

(c) The review required by paragraph (b) of this section will ordinarily be based on written submissions and documentation provided by the debtor. However, a reasonable opportunity for an oral hearing will be provided the debtor when the reviewing official determines that any remaining dispute cannot be resolved by review of the documentary evidence alone. Unless otherwise required by law, an oral hearing under this section is not required to be a formal evidentiary-type hearing, although the reviewing official should carefully document all significant matters discussed at the hearing.

§ 20.109 Prior provision of rights with respect to debt.

To the extent that the rights of the debtor in relation to the same debt have been previously provided under some other statutory or regulatory authority, the Department is not required to duplicate those efforts before referring a debt for tax refund offset.

§ 20.110 Referral to IRS for tax refund offset.

(a) By the date and in the manner prescribed by the IRS the Department will refer for tax refund offset the following information on past-due legally enforceable debts:

(1) Whether the debtor is an individual or a business entity;

(2) Name and taxpayer identification number (SSN or EIN) of the debtor who is responsible for the debt;

(3) The amount of the debt;

(4) The date on which the debt became past-due;

(5) Department-level, sub-Department-level and (as appropriate) account identifiers.

(b) As necessary to reflect changes in the status of debts/debtors referred for tax refund offset, the Department will submit updated information at the times and in the manner prescribed by IRS. The original submission described in paragraph (a) of this section will not be changed to increase the amount of the debt or to refer additional debtors.

(c) Amounts erroneously offset will be refunded by the Department or IRS in accordance with the Memorandum of Understanding.

§ 20.111 Administrative cost charges.

Costs incurred by the Department in connection with referral of debts for tax refund offset will be added to the debt and thus increase the amount of the offset.

PART 22—PROGRAM FRAUD CIVIL REMEDIES ACT OF 1986

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