

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 by the United States Postal Service, or by using the Treasury's Internal Revenue Service (IRS) address inquiry. If the debtor cannot be notified by EEOC through these procedures, the debt will be sent to Treasury for collection.

§ 1650.205 Consideration of evidence submitted as a result of notification of intent.

(a) *Consideration of evidence.* If, as a result of the notification of intent, EEOC receives notice that the debtor will submit additional evidence or receives additional evidence from the debtor within the prescribed time period, collection will be stayed until EEOC:

(1) Considers the evidence presented by the debtor;

(2) Determines whether all or a portion of the debt is still past-due and legally enforceable; and

(3) Notifies the debtor of its determination.

Failure to submit the evidence within 60 days from the date of notification of intent will result in a referral of the debt to Treasury.

(b) *Notification to the debtor.* Following its review of the evidence, EEOC will issue a written decision notifying the debtor whether EEOC has sustained, amended, or canceled its determination that the debt is past-due and legally enforceable. The notice will advise the debtor of any further action to be taken, such as any modification of the debt amount and/or referral of the debt to Treasury, and explain the supporting rationale for the decision.

§ 1650.206 Notification to Treasury.

(a) When referring a debt to Treasury, EEOC will certify that the debt meets all of the requirements in § 1650.202 and will provide the name, taxpayer identifying number (as defined in 26 U.S.C. 6109) of the debtor, the amount of the debt, the date on which the debt became past-due, and the designation of EEOC as the agency referring the debt.

(b) After EEOC's initial notification and referral of a debt to Treasury for offset against a debtor's Federal income tax refund, EEOC will promptly notify Treasury of any changes in the notification, if EEOC:

(1) Determines that an error has been made with respect to the information contained in the notification;

(2) Receives a payment or credits a payment to the account of the debtor named in the notification that reduces the amount of the debt referred to Treasury for offset; or

(3) Refunds all or part of the offset amount to the debtor.

(c) When EEOC requests Treasury to increase the amount of a debt owed by a debtor named in EEOC's original notification to Treasury, EEOC will certify that the additional amount meets all of the requirements in § 1650.202.

(d) If the amount of a debt is reduced after referral by EEOC and offset by the Treasury, EEOC will refund to the debtor any excess amount and will promptly notify the Treasury of any refund made by EEOC.