

## Notification of TOP Offset Information

This communication is to notify Agencies of Treasury Offset Program (TOP) information as provided by the U.S. Department of the Treasury (Treasury).

TOP is a centralized offset program administered by Treasury, Bureau of the Fiscal Service (Fiscal Service), Debt Management Services (DMS), to collect delinquent debts owed to Federal Agencies and states (including past-due child support), in accordance with [26 U.S.C. § 6402\(d\)](#) (collection of debts owed to Federal Agencies) and [31 U.S.C. § 3720A](#) (reduction of tax refund by amount of debt). Fiscal Service disburses Federal payments, such as Federal tax refunds, for Agencies making Federal payments (known as "payment agencies"), such as the Internal Revenue Service. "Creditor agencies," such as the Department of Education, submit delinquent debts to Fiscal Service for collection and inclusion in TOP, and certify that such debts qualify for collection by offset.

Payment agencies prepare and certify payment vouchers to Fiscal Service and disbursing officials at Federal Agencies that are non-Treasury disbursed (e.g., Department of Defense), which then disburse payments. The payment vouchers contain information about the payment, including the name and Tax Identification Number (TIN) of the recipient. Before an eligible Federal payment is disbursed to a payee, Fiscal Service compares the payment information with debtor information, which has been supplied by the creditor agency, in their delinquent debtor database. If the payee's name and TIN match the name and TIN of a debtor, the Fiscal Service offsets the payment, in whole or in part, to satisfy the debt to the extent legally allowed. The Fiscal Service is required to perform such offset pursuant to [31 U.S.C. § 3716\(c\)](#).

Fiscal Service transmits amounts collected through offset to the appropriate creditor agencies. Fiscal Service maintains information about the delinquent debt in the TOP delinquent debtor database and continues to offset eligible Federal payments until the creditor agency suspends or terminates debt collection or offset activity for the debt. A creditor agency will suspend collection if the debt is subject to a bankruptcy stay or if other reasons justify suspension. A creditor agency will terminate collection of a debt if it is paid in full, compromised, discharged, or if other reasons justify termination.

**NOTE:** When an offset occurs, USDA has satisfied its obligation to the vendor. If the vendor seeks recovery of funds, this process occurs between the vendor and the organization it is indebted to.

For questions regarding the offset of a U.S. Government-issued payment, tax payer/payee to contact the TOP Call Center by telephone at **(800) 304-3107** or TDD **(866) 297-0517**, Monday through Friday between 7:30 a.m. and 5 p.m. CT.