

**YOU MUST READ ALL PAGES IN THIS PACKET**  
**BEFORE COMPLETING THE FORM TO REQUEST THAT**  
**YOUR CASE BE REVIEWED!**



**First Judicial District of Pennsylvania**  
Philadelphia Family Court  
**Domestic Relations Division**  
1501 Arch Street  
Philadelphia, PA 19102

NOTICE

The attached information form and Administrative Review Request form are being provided to you in response to your inquiry regarding the submission of your support arrears for collection via the Federal Tax Refund Offset Program (TROP).

In order for the Court to answer your questions and address your concerns as quickly as possible, it is extremely important that you carefully read and understand the enclosed information. If your reason(s) for contesting the intercept of your tax refund is addressed by the TROP information form, you **MUST FOLLOW ITS INSTRUCTIONS IN ORDER TO RESOLVE THESE ISSUES.**

If your complaint is for some reason **OTHER THAN THOSE INDICATED ON THE TROP INFORMATION FORM**, you must fill out the Request for Administrative Review form, provide your reason for contesting the intercept, and return the completed form to the appropriate address listed below with all documentation (copies of court orders, pay stubs, cancelled checks, etc.) That supports your claim. Upon receipt of your request and documentation, and administrative review of your case will be conducted and you will receive written results in the mail.

**Your failure to thoroughly review and comply with the above and attached instructions may result in a delay in processing your request!!!!**

Send the required materials to:

**Tactical Enforcement Unit**  
12<sup>th</sup> Floor  
1501 Arch Street  
Philadelphia, PA 19102

**Tactical Enforcement Unit – 12<sup>th</sup> Floor  
215-686-9180**

The following qualify a case for the Federal Tax Refund Offset Program (TROP):

1. Past-due child support or child and spousal support arrears of \$150 (welfare case) or \$500 (non-welfare case)
2. In a non-welfare case there must be at least one child under the age of eighteen (18) as of December 31<sup>st</sup> if the tax year to be intercepted

**!!!!!!IMPORTANT!!!!!!**

**Before requesting an administrative review, please be sure that the reason you are objecting to the intercept is NOT because of the following, as these issues must be resolved BEFORE any action can be taken to change the intercept:**

**1. PAYMENTS WERE MADE DIRECTLY TO THE PAYEE (Custodial Parent)**

- in a welfare case a petition to credit must be filed with the Intake Unit, 8<sup>th</sup> Floor – 1501 Arch Street
- in a non-welfare case the payee can agree to credit by either appearing in the Enforcement Unit with proper ID to sign an agreement to credit; or by sending a NOTARIZED letter to credit by the specific amount of direct payments
- if a non-welfare payee does not agree to credit, the payor may file a petition to credit with the Intake Unit, 8<sup>th</sup> Floor – 1501 Arch Street

**NOTE: DIRECT PAYMENTS ARE IN VIOLATION OF THE SUPPORT ORDER! ALL FUTURE PAYMENTS SHOULD BE MADE TO: PA SCDU, PO BOX 69110, HARRISBURG, PA 17106-9110, 1-800-955-2305, [www.phillychildsupportpay.com](http://www.phillychildsupportpay.com)**

**2. ARREARS ACCUMULATED WHEN PAYOR WAS UNEMPLOYED**

- The payor may file a petition for retroactive credit with the Intake Unit, 8<sup>th</sup> Floor – 1501 Arch Street (This in NOT A basis for deleting the case from TROP)

**3. PAYOR CANNOT AFFORD THE SUPPORT ORDER**

- The payor may file a petition to modify the support order with the Intake Unit, 8<sup>th</sup> Floor – 1501 Arch Street (This is NOT a basis for deleting the case from TROP)

The court is required by Federal law to intercept tax refunds for qualified cases **EVEN IF ARREARAGE PAYMENTS ARE CURRENTLY BEING RECEIVED!!**

If you are the spouse for the payor and wish to receive your share of a joint refund, you must file an injured spouse claim (form 8379) with the IRS. Family Court cannot address this issue!

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Procedures for requesting an Administrative Review

Carefully review the above information; failure to follow the procedures will delay processing of your inquiry. If your objection **IS NOT BASED ON ANY OF THE ABOVE REASONS**, you may request an Administrative Review by completing and returning the enclosed request for Administrative Review Form. The completed form must be returned to the appropriate enforcement unit, ATTENTION:ADMINISTRATIVE REVIEW. All documentation (e.g., copies of court orders, pay stubs, cancelled checks, etc.) which supports a contest of the intercept must accompany the completed form. In addition, the payor must submit proof of all payments made to date, address, social security number, employment and income. These requests will be handled in the order received, and the payor will receive in the mail a written result of the Administrative Review.

**Request for Administrative Review for the Federal Tax Refund Offset Program (TROP)**

Please read the attached **trop** information form. **Failure to read and follow these procedures may result in a delay in resolving Your concerns/questions!!! Only** if your concerns/questions are not answered, complete the below form and return it **with all documentation** (copies of court orders, pay stubs, etc.) which supports your contest of the intercept to:

**Tactical Enforcement Unit  
12<sup>th</sup> Floor  
1501 Arch Street  
Philadelphia, PA 19102**

The payor must note on the address: **Attention: Administrative Review**

Provide all of the below information that is known:

**Payor (absent parent)**

**Name** \_\_\_\_\_

**Address** \_\_\_\_\_

**Date of Birth** \_\_\_\_\_

**SSN** \_\_\_\_\_

**Driver License #** \_\_\_\_\_  
**Issuing Date** \_\_\_\_\_

**Employer Name** \_\_\_\_\_

**Employer Address** \_\_\_\_\_

**Gross Income**     \$ \_\_\_\_\_ **per** \_\_\_\_\_ \$ \_\_\_\_\_ **per** \_\_\_\_\_

**Net Income**       \$ \_\_\_\_\_ **per** \_\_\_\_\_ \$ \_\_\_\_\_ **per** \_\_\_\_\_

**Reasons for contesting intercept:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I hereby request an Administrative Review of the submission of my case(s) for TROP. I have read the Information Form regarding TROP which was provided to me by the court. I understand that my request for Administrative Review may be delayed or rejected if I do not provide all of the above information that I know, and follow all of the instructions I have been provided.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

# **TROP PAYMENTS & REFUNDS**

## **What happens after your case is deleted or modified for TROP?**

If you are the payor of the support order you should be aware that Philadelphia must process any changes to the TROP certification amounts through the Pennsylvania Bureau of Child Support Enforcement (BCSE), which then sends them to the Federal Office of Child Support Enforcement (OCSE), which in turn forwards them to the IRS. The collection process works in **reverse**. We cannot guarantee that an intercept will not take place until the **IRS** has updated their records.

If you are the payor and entitled to have the TROP certified amount of arrears reduced or deleted, you may wish to check with the IRS **before filing your tax return** to make sure that their records are updated. If an erroneous intercept does take place, Philadelphia must wait for the collection to pass through OCSE and BCSE before we can refund to you any monies that should not have been intercepted. This process takes several weeks **after** the date of the IRS Offset Notice to the payor. If an erroneous intercept does occur, you should submit to the Enforcement Unit a written request for refund, enclosing a copy of the Offset Notice you receive from the IRS.

## **When can you expect a TROP payment?**

If you are the payee and expecting a payment as a result of TROP, you should be aware that all TROP collections must also be processed through the same channels as above, i.e., the IRS sends the collection to OCSE, which sends it to BCSE, which sends it to Philadelphia. Again, this process takes several weeks **after** the date of the IRS Offset Notice to the payor.

The numbers for contacting BCSE and IRS are:

**BCSE (800) 932-0211**

**IRS (800) 829-1040**