

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), [31 U.S.C. § 3720A](#) (reduction of tax refund by amount of debt), and [other applicable laws](#). 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, disbursing officials compare the payment information with debtor information, which has been supplied by the creditor agency, in Fiscal Service's delinquent debtor database. If the payee's name and TIN match the name and TIN of a debtor, the disbursing official offsets the payment, in whole or in part, to satisfy the debt to the extent legally allowed. The disbursing official 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.

Financial Management Services, IPAC Control Branch, Certification and Disbursement Section, began updating the Financial Modernization Management Information System (FMMI) for TOP reports dated January 1, 2014. This information will be summarized on the FMMI Treasury In-Transit (TI) document associated with the payment invoice recorded in FMMI. See the attachment for examples of FMMI screens.

For questions regarding the offset of a Federal tax refund or other U.S. Government-issued payment, contact the TOP Call Center to obtain agency contact information at <http://fms.treas.gov/debt/contacts.html>, or by telephone at **(800) 304-3107**, **(888) 826-3126**, or TDD **(866) 297-0517**, Monday through Friday between 7:30 a.m. and 5 p.m. CT.

Attachment

Attachment to Notification of TOP Offset Information

Vendor	1234567890	JOHN DOE	G/L Acc	2110900000
Company Code	USDA	1234 MAIN STREET		
US Dept of Agriculture		WASHINGTON	Doc. no.	1234567890
Line Item 1 / Outgoing payment / 25				
Amount	229.50	USD		
Additional Data				
Bus. Area	AP00			
		Disc. Amount	0.00	USD
		Days/percent		
Bline Date	01/14/2014			
Pmnt Block	<input type="checkbox"/>	Invoice ref.	<input type="text"/> / <input type="text"/> / 0	
Pmt Method	T	Pmt meth.supl.	12	
Clearing	01/14/2014 / 1234567890	Payment Amnt	229.50	USD
Assignment	20036616062014			
Text	Treasury Offset see long text			Long text

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F0000153 01/23/2014 E Notes
 Offset \$228.50 for 02/FL, debt # 123456789. Visit cod.nfc.usda.gov,
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