

TREASURY OFFSET PROGRAM
Agreement to Certify Debts Electronically for
Federal Tax Refund Offset to Collect
Unemployment Compensation Debts Owed to States

This Agreement to Certify Debts Electronically (Certification Agreement) is submitted by:

State Agency:

Agency ID:

Date of Certification Agreement:

The State Agency agrees that:

I. This Certification Agreement covers all debts, including updates, changes, and modifications (Debts) submitted on or after the date of this Certification Agreement by State Agency to the Financial Management Service (FMS), a bureau of the U.S. Department of the Treasury, for collection by the offset of Federal tax refunds through the Treasury Offset Program (TOP), pursuant to 26 U.S.C. 6402(f) and 31 CFR 285.8;

II. Debts are transmitted by State Agency to TOP for collection by offset via Electronic Transmission of "Add Records" or "Update Records," as described in Attachment A. Each time the State Agency submits a Debt via an Add Record or Update Record, the State Agency is certifying the Debt;

III. Any person who submits Debts via an Add Record or Update Record has authority to certify the Debts on behalf of the head of the State Agency, and the State Agency will provide a copy of this Certification Agreement to any such person; and,

IV. By submitting Debts via an Add Record or Update Record, the person submitting such Debts is certifying to the U.S. Department of the Treasury, under penalty of perjury, pursuant to 26 U.S.C. § 6402(f), 31 CFR 285.8 and 28 U.S.C. § 1746, that to the best of his or her knowledge and belief, the following is true and correct:

1. Unemployment Compensation Debts. The Debts are state-covered unemployment compensation (UC) debt as defined at 26 U.S.C. §6402(f)(5) and 31 CFR 285.8, and guidance from the U.S. Department of Labor.

2. Valid Debts. The Debts are past-due, valid, and legally enforceable in the amounts stated. State Agency will properly credit collections (other than TOP collections) to the delinquent debtors' accounts and notify FMS of any change in the amount, validity or legal enforceability of any Debt.

3. No Bar to Collection By Offset. The Debts are not subject to any circumstances that legally preclude or bar collection by offset. The Debts are delinquent. State Agency's records do not show that any debtor owing a Debt has filed for bankruptcy protection; alternatively, State Agency can clearly establish that any automatic stay has been lifted or is no longer in effect.

4. Due Process Compliance For Federal Tax Refund Offset.

A. State Agency has complied with all of the provisions of 26 U.S.C. § 6402(f)(3), 31 CFR 285.8, as well as any Federal and State laws, regulations and policies applicable to the collection of State UC debt by the offset of Federal tax refunds.

B. Prior to the Electronic Transmission of any Debt, State Agency has sent to each debtor a written notice of State Agency's intention to collect the Debt through Federal tax refund offset, giving the debtor at least 60 days to present evidence, in accordance with procedures established by the State, that all or part of the Debt is not past-due or not legally enforceable.

C. State Agency has considered any evidence presented by the debtor and determined that the amount of the Debt is past due and legally enforceable. There are no pending appeals of such determination.

5. Reasonable Efforts. State Agency has made reasonable efforts to obtain payment of the Debt, including, at a minimum, that the State Agency has demanded payment and provided the debtor with the notice and opportunities described in paragraphs 4.B. and C.

6. Safeguards. State Agency will safeguard all return information, as defined at 26 U.S.C. § 6103(b)(2), received from FMS under the TOP in accordance with 26 U.S.C. § 6103(p)(4) and comply with the Federal safeguard requirements set forth in Internal Revenue Service (IRS) Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*. Access to return information must be restricted to properly authorized individuals. By law, State Agency contractors may not have access to return information obtained from TOP for any purpose.

CERTIFICATION: I certify that I have been delegated authority to execute this Certification Agreement on behalf of the head of my agency.

[Signature of Certifying Official]

Print Name:

Title: