



Tax Reduction Letter

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Internal Revenue Manual Section 5.8.1.9.4 (05-05-2017)

Child Support Obligations

1. While the Service is charged with collecting certain child support obligations, we do not have the authority to compromise non-tax liabilities. These accounts are identified on the Non-Master-File with an Master File Tax (MFT) code 59.
2. IRC § 6305 requires the Secretary of the Treasury to assess and collect certain child support obligations certified by the Secretary of Health and Human Services. The Secretary of the Treasury is not authorized to compromise these liabilities. The individual may seek to pursue any available, equitable, or administrative action in a state court or before a state agency to determine the correct liability or to recover an amount collected under this section.
3. If a taxpayer proposes a compromise that includes a child support liability, Service employees should request that the offer be amended to remove the child support obligation. If the offer is to be accepted, the liabilities can be compromised without including the child support debt. If the taxpayer refuses to remove the child support liability the offer should be returned using the open paragraph stating that, "We do not have authority to compromise child support obligations" and close the case as a processable return following procedures defined in IRM 5.8.7, *Return, Terminate, Withdraw, and Reject Processing*.

Note:

Consideration of the offer may continue if the taxpayer agrees to remove the non-tax liability.