

**CAO CR INSTRUCTION 10-1
INSTRUCTIONS FOR REQUESTING AN ADMINISTRATIVE WAIVER OR
OBJECTION TO INTERCEPTED TAX RETURN**

Idaho Code Section 1-1624 authorizes the interception of an Idaho state tax refund to pay for delinquent debts owed by the taxpayer to the courts of Idaho. A "debt owed to the courts" may include any assessment of fines, court costs, surcharges, penalties, fees, restitution, moneys expended in providing counsel and other defense services to indigent defendants, or other charges which a court judgment has ordered to be paid to the court. A debt owed to the court is delinquent when it is not paid according to the terms of the judgment or order or agreement entered into between the court and the taxpayer which required the payment.

When You Should Use Form CAO CR 10-1 Request for Administrative Waiver or Objection to Intercepted Tax Return.

If you are a taxpayer who has received notice that your state tax refund has been intercepted to pay for a delinquent debt you owe to the courts of Idaho you may file a written request for an administrative waiver of this set off within twenty one (21) days after the notice was mailed to you (not counting Saturday, Sunday or a state holiday as the twenty-first day). No issues or claims previously decided in a court order or judgment or admitted or agreed to by you can be considered in this request. If the court finds the set off was made in error, for example, the debt was previously paid, reimbursement of the amount withheld in error will be ordered. To request a taxpayer administrative waiver, you may use form CAO CR 10-1 Request for Administrative Waiver or Objection to Intercepted Tax Return. Instructions on how to complete this form are outlined below.

If you are a taxpayer who filed a joint return with your spouse and it is your spouse and not you, who is obligated to the courts, you may file a written objection within 21 days as specified above requesting the set off be limited to one half (1/2) of the joint refund with the remaining one half (1/2) to be refunded to you. To file this objection you may use the same form CAO CR 10-1 Request for Administrative Waiver or Objection to Intercepted Tax Return.

Completing Form CAO CR 10-1.

- Complete the form by typing or neatly and legibly printing in black ink. Fill in your full current name, address and telephone number on the lines provided at the upper left hand corner of page 1. Fill in the judicial district and the county where the case is pending in the heading in capital letters (for example "IN THE DISTRICT COURT OF THE SECOND JUDICIAL DISTRICT IN AND FOR THE COUNTY OF LATAH"). Fill in the name of the defendant in the caption as well as the case number just as they appear in the Notice you received from the court which indicated the tax refund had been intercepted.
- In the first paragraph, insert your full name and mailing address. Check the appropriate box indicating if you are requesting an administrative waiver or filing an objection within the required 21 days of mailing of the Notice of Diversion of Funds.
- In the second paragraph, check this box only if you are the taxpayer who is obligated to the court, but feel an error has been made which would warrant an Administrative Waiver of the

set off of funds. You must then describe with specificity, the error and any other facts which would justify a waiver.

- Check the box in the third paragraph if you filed a joint return with your spouse and it is your spouse, and not you, who is obligated to the court and you are objecting to the interception of your portion of the joint refund.
- Date, print your name, and sign your name where indicated.

Filing the Request/Objection with the Court.

Once you have completed form CAO CR 10-1, file the form with the court in the county identified in the Notice you received. How your request is handled after filing may differ from county to county, and depends in part on whether you have filed a request for an administrative waiver or an objection, or both. You may generally expect your request to be handled in the following ways:

- Objections by non-obligated spouses requesting the return of one half (1/2) of an intercepted joint refund are verified upon receipt of the objection. The court will first verify the intercepted refund was a refund from a joint return and you are the non-obligated spouse who filed the joint tax return. Once this information is verified, if there are no questions, the clerk will then send to your mailing address a document entitled "NOTICE OF REFUND FOLLOWING SUBSTANTIATED OBJECTION OF INTERCEPTED TAX RETURN I.C.§ 1-1624" along with a check for one half (1/2) of the amount intercepted. If the clerk has any questions about this, the matter will be presented to the presiding judge for consideration, and a hearing may be necessary. You will be informed by the court clerk if a hearing before a judge is necessary. If so, you must personally attend or your request may be denied. Once the judge has made a decision, an "ORDER RE: REQUEST FOR ADMINISTRATIVE WAIVER OR OBJECTION OF INTERCEPTED TAX RETURN I.C.§ 1-1624" which describes that decision will be mailed to you at the mailing address you have listed in your request.
- Requests for an administrative waiver filed by the obligated taxpayer are presented to the presiding judge for consideration. The judge may or may not require a hearing. You will be informed by the court clerk if a hearing before a judge is necessary. If so, you must personally attend or your request may be denied. Once the judge has made a decision, either with or without a hearing, an "ORDER RE: REQUEST FOR ADMINISTRATIVE WAIVER OR OBJECTION OF INTERCEPTED TAX RETURN I.C.§ 1-1624" which describes that decision will be mailed to you at the mailing address you have listed in your request.

Any questions about hearing requirements or how your request will be processed should be directed to the court clerk in the county where the request is filed.