



INSTRUCTIONS FOR COMPLETION OF FORM OCSE-34A CHILD SUPPORT ENFORCEMENT PROGRAM COLLECTION REPORT

Paperwork Act Notice. This information collection is mandatory. The information collected on this form is required under Title IV-D (Sections 455 and 457) of the Social Security Act (42 USC 655 and 657). The Office of Child Support Enforcement uses this information to calculate and issue quarterly Federal grant awards and annual incentive payments to the State agencies administering the Child Support Enforcement Program. This is considered public information and is published in an annual report of statistical and financial data available to the public. States are not required to use this form if it does not include a currently valid OMB Control Number.

Reporting Burden Notice. The reporting burden imposed by the collection of information required by this report is estimated to be 8 hours per response. This includes time for reviewing instructions, searching data sources, gathering and maintaining the data needed and completing and reviewing the information reported.

State agencies administering the Child Support Enforcement program under title IV-D of the Social Security Act are required to complete and submit this report quarterly in accordance with instructions issued by the Office of Child Support Enforcement (OCSE).

The Administration for Children and Families operates and maintains an On-Line Data Collection (OLDC) system available to every State to submit this information electronically. Although not required, each State is strongly encouraged to use the OLDC system, which requires pre-registration and the use of an approved digital signature.

If a State elects to submit data electronically, the preparation and submittal of a paper copy **is not required**. Regardless of the submission methodology, all deadlines and other requirements included in these instructions remain applicable.

Due Dates: This report must be submitted within thirty days of the end of each fiscal quarter, i.e., no later than October 30, January 30, April 30 and July 30.

Revisions: If the State needs to change or correct the reported collections, a revised report may be submitted. However, a revised report will not be accepted after the collections reported in the original submission have been used in the calculation of a quarterly grant award. Any revised report must be submitted no later than 90 days following the end of the quarter (i.e., no later than March 31, June 30, September 30 or December 31). Any additional changes to the reported collections that must be reported after that time must be included as an adjustment on a subsequent collection report.

No re-submissions, revisions or adjustments of collection reports submitted for any quarter of the fiscal year will be accepted by OCSE later than December 31 - 3 months after the end of the fiscal year.

Only data received by OCSE as of that date will be used in the calculation of incentive payments and in the publication of statistical data.

Distribution: *If the State elects to submit a paper copy*, a copy with original signatures must be sent to:

Administration for Children and Families
Office of Grants Management
Division of Mandatory Grants
Att'n: Child Support Enforcement
370 L'Enfant Promenade, SW, 6th Floor East
Washington, DC 20447

An additional copy must be sent to the ACF Regional Grants Officer.

General Instructions:

- Round all entries to the nearest dollar; omit cents.
- Enter the State name.
- Enter the ending date of the quarter for which these collections are being reported.
- Check box to indicate whether this is the initial report for the quarter indicated or a revision of a previously submitted report.

Definitions:

- ***Collections Received.*** A child support payment is considered to be collected and received on the date it arrives at the State Disbursement Unit or, if applicable, at any formerly designated State-level or county-level collection point via mail, private courier, electronic transfer or hand delivery.
 - If elected by the State, the date of withholding by an employer may be deemed to be the date of collection and receipt.
 - Any amounts received and reasonably identifiable as a child support collection under title IV-D must be reported on Line 2 of Part 1 of this form, even if an individual amount cannot be immediately associated with a specific title IV-D case.
 - Any amount paid in advance of its due date (a "prepaid" or "future" collection) must also be reported on Line 2 of Part 1 in the quarter received, even if it is known that distribution and disbursement will not occur until a later quarter.
- ***Collections Distributed and Disbursed.*** The procedure for distributing collections is described under Section 457 of the Social Security Act.
 - "*Distribution*" is the identification and allocation or apportionment of a support collection to current and past-due support, as applicable, of a specific case or individual.
 - "*Disbursement*" is the actual process of dispensing or paying out the collection.
 - To be considered "distributed" under Section 457 of the Act – and reported on Lines 7a through 7d of Part 1 of this form - a collection must be both distributed and disbursed according to a specified allocation and the definitions above.
 - Any collection that has been distributed (i.e., "identified and allocated or apportioned") but not disbursed (i.e., "dispensed or paid out") is considered "*undistributed*" under Section 457 and is reported on this form on Line 9 of Part 1 and in the appropriate category of Part 2.

- **Disbursement Date.** A collection is considered disbursed on the date the funds are forwarded via check, electronic transfer or other means to the intended final recipient, including the custodial family, State or Federal agency, including those agencies that administer programs under titles IV-A, IV-E and XIX of the Social Security Act. For these purposes, the “date” is the disbursement date as recorded in the State’s automated child support enforcement system.

- **IV-D Case.** Any child support enforcement case in which the custodial parent has either assigned his or her rights to receive support payments to the State as a condition of receiving assistance (either as a current or former recipient of such assistance) or has filed an application for services available under Title IV-D.
 - Federal statute requires that States process collections from some non-IV-D cases and Federal funding is available for activities such as recording in the State Case Registry data on Non-IV-D support orders entered on or after October 1, 1998, and receipt and disbursement to Non-IV-D families of income withholding collections in these cases. Nevertheless, these cases do not meet the definition above and are not considered IV-D cases.

- **Non-IV-D Case.** Any child support enforcement case in which the custodial parent has neither assigned his or her rights to receive support to the State nor has filed an application for services available under Title IV-D.

- **FMAP Rate.** The Federal Medical Assistance Percentage Rate applicable to each State as defined in Section 1905(b) of the Social Security Act (Act). This rate, not less than 50 percent or greater than 83 percent, is based on the ratio of the per capita income in each State to that of the United States and is reassessed and published in the Federal Register annually.
 - In accordance with Section 457(c)(3)(A) of the Act, the rate is fixed at 75 percent for Puerto Rico, Guam and the Virgin Islands for collections on behalf of current or former title IV-A cases.
 - In accordance with Section 457(e)(1) of the Act, the rate is fixed at 50 percent for Puerto Rico for collections on behalf of current or former title IV-E cases.

PART 1: QUARTERLY REPORT OF COLLECTIONS

Column Instructions:

Collections are reported in the appropriate column, A through F, based on the status of the case and children on whose behalf the collection was received, e.g., currently receiving assistance, formerly received assistance, or never received assistance.

Status Change. In instances where it is known that a case has changed its status (e.g., from former to current assistance or vice versa) between the date a collection is received and the date of distribution and disbursement, report the amount distributed in Column A through F in accordance with the case status as of the date of receipt of the collection.

Column A: Current IV-A Assistance. Collections received and distributed on behalf of children who are recipients of Temporary Assistance for Needy Families (TANF) under title IV-A of the Act. In addition, the children's support rights have been assigned to the State and a referral to the State's IV-D agency has been made.

Column B: Current IV-E Assistance. Collections received and distributed on behalf of children who are entitled to Foster Care maintenance assistance payments under title IV-E of the Social Security Act. In addition, the children's support rights have been assigned to the State and a referral to the State IV-D agency has been made.

Column C: Former IV-A Assistance. Collections received and distributed on behalf of children who *formerly* received assistance through either the Aid to Families with Dependent Children Program (AFDC) or the Temporary Assistance to Needy Families Program (TANF) under title IV-A of the Social Security Act.

Column D: Former IV-E Assistance. Collections received and distributed on behalf of children who *formerly* received assistance through the Foster Care Program under title IV-E of the Social Security Act.

Column E: Medicaid Never Assistance. Collections received and distributed on behalf of children who are receiving Child Support Enforcement services under title IV-D of the Social Security Act, and who are either currently receiving or who have formerly received Medicaid payments under title XIX of the Social Security Act, but who are not currently receiving and who have never formerly received assistance through either the AFDC, TANF or Foster Care programs under either title IV-A or title IV-E, respectively, of the Social Security Act.

Column F: Other Never Assistance. Collections received and distributed on behalf of children who are receiving Child Support Enforcement services under title IV-D of the Social Security Act, but who are not currently receiving and have never formerly received either Medicaid payments under title XIX or who are not currently receiving and who have never formerly received assistance through either the AFDC, TANF or Foster Care programs under either title IV-A or title IV-E, respectively, of the Social Security Act.

Column G: Total. Enter, where applicable, the sum of the amounts entered in Cols. A through F.

Line-by-Line Instructions:

SECTION A. AVAILABLE COLLECTIONS

Line 1. Balance Remaining Undistributed From Previous Quarter. The amount of collections that remained undistributed at the end of the previous quarter.

❖ *[This amount is carried from Line 9b of Part 1 of this report from the previous quarter.]*

Line 2. Collections Received During the Quarter. The total amount of all collections received by the State during the quarter from various sources. Include amounts that will ultimately be sent to other States, other countries or to Non-IV-D cases (see instructions for Line 2e, below) within this State. The amount reported on this line is divided and itemized based on the source of each individual collection on Lines 2a through 2h.

❖ *[Calculated as the Sum of Lines 2a through 2h.]*

Lines 2a through 2h. Collections Received Itemized in Accordance With the Source of the Collection. Amounts reported on Lines 2a through 2g must be "net" amounts, reduced by any collections returned to the payer during the quarter. For example, the amount reported as Federal Tax Refund Offset would be reduced by any collected amount returned to the payer, including any amount reported as a repayment on Line 13 of Form OCSE-396A.

- **Line 2a. From the Offset of Federal Income Tax Refunds.** Amounts received on behalf of IV-D cases as a result of offset by the IRS of refunds from Federal income tax returns. Report the full amount of the collection, prior to the reduction for the FMS service fee. The FMS service fee may be claimed as an expense on Form OCSE-396A. (Do not include amounts received through the IRS "full collection" process.)
❖ *[This is a direct entry.]*
- **Line 2b. From the Offset of State Income Tax Refunds.** Amounts received on behalf of IV-D cases as a result of the offset by the State of refunds from State income tax returns.
❖ *[This is a direct entry.]*
- **Line 2c. From the Offset of Unemployment Compensation Payments.** Amounts received on behalf of IV-D cases as a result of the offset of unemployment compensation insurance payments.
❖ *[This is a direct entry.]*
- **Line 2d. Through Procedures for the High Volume, Automated Administrative Enforcement in Interstate Cases (AEI).** Amounts received on behalf of IV-D cases as the "assisting State" for AEI requests in accordance with Section 466(a)(14) of the Social Security Act. (Any amount reported on this line will be forwarded to another State during the current quarter or in a subsequent quarter.)
❖ *[This is a direct entry.]*
- **Line 2e. From IV-D and Non-IV-D Income Withholding.** Amounts received on behalf of IV-D cases through either voluntary or involuntary income withholding, including withholding actions initiated prior to the effective date of Section 466(a)(1) of the Social Security Act. Also include amounts received only through income withholding on behalf of Non-IV-D cases pursuant to Section 466(a)(8)(B) of the Social Security Act and where a support order was initially issued on or after January 1, 1994.
❖ **Note:** Under section 466(b)(8) of the Social Security Act, "...'income' means any periodic form of payment due to an individual, regardless of source, including wages, salaries, commissions, bonuses, worker's compensation, disability, payments pursuant to a pension or retirement program, and interest." State law may include additional categories of income.
❖ *[This is a direct entry.]*

- **Line 2f. From Other States.** Amounts received as the “initiating” State in interstate or intergovernmental IV-D cases from the “responding” State or the “responding” Tribe operating a Tribal IV-D program. Also include any amounts received as the “requesting” State in AEI cases. Any fees or recovered costs that are retained by the other State are reported on Line 11 and are not included on this line.
 - ❖ *[This is a direct entry.]*

- **Line 2g. From Other Countries.** Amounts received as the “initiating” State of a formal request for child support enforcement services made to a foreign country or political subdivisions in accordance with Section 459A of the Social Security Act. Also include any collections received as a result of a reciprocal agreement made by the State with the foreign country or political subdivisions. Any fees retained by the other country are reported on Line 11 and are not included on this line.
 - ❖ On this line, do not include routine collections received directly by the State IV-D agency from an NCP living abroad. Those collections are reported on another sub-category of Line 2, based on the source of the collection.
 - ❖ (Note: A current list of foreign countries or political subdivisions that have agreed to provide reciprocal child support enforcement services is published periodically in the Federal Register by the US Department of State.)
 - ❖ *[This is a direct entry.]*

- **Line 2h. From Other Sources.** All other amounts - not reported above – received on behalf of IV-D cases through the State's own collections procedures. This includes, but is not limited to: (a) payments received directly from non-custodial parents; (b) collections received through the IRS' full collection process; (c) collections received as a result of the administrative offset process; and (d) collections received through the Financial Institution Data Match. For “administrative offset” collections, report the full amount of the collection, prior to the reduction for the FMS service fee. The FMS service fee may be claimed as an expense on Form OCSE-396A.
 - ❖ *[This is a direct entry.]*

Line 3. Net Amount of Increasing and Decreasing Adjustments. Enter on this line any entry necessary to correct previous reporting that cannot be corrected with an entry on another reporting line. This line may remain blank or may be a negative number. Any entry on this line must be explained with a footnote or attachment.

For example, include on this line any former undistributed collection, previously escheated by the State as “abandoned property” and reported as program income, which can now be either distributed to the custodial parent or returned to the non custodial parent. (If distributed, the amount must also be reported on Lines 7a through 7d, below, as applicable; if returned, the amount must also be included as a negative adjustment on Lines 2a through 2g, above, as applicable. Any amount must also be reported as a prior quarter decreasing adjustment to program income on Line 2a of Form OCSE-396A.)

❖ *[This is a direct entry.]*

Line 4. Collections Sent During the Quarter to Cases Outside the State’s Own IV-D Program. The total amount of collections that will not be distributed and disbursed by the State in accordance with Section 457 of the Social Security Act and which are sent during the quarter to other recipients. Include amounts sent to other States, other countries or to Non-IV-D cases (see instruction for Line 4a, below) within this State. The amount reported on this line is divided and itemized based on the recipient of each individual collection on Lines 4a through 4c.

- **Line 4a. Collections Sent to Non-IV-D Families.** Amounts sent during the quarter to the custodial parent of a Non-IV-D case. These amounts were initially reported on Line 2e as received only through income withholding on behalf of Non-IV-D cases and processed through the State Disbursement Unit.
❖ *[This is a direct entry.]*
- **Line 4b. Collections Sent to Other States.** Amounts initially collected as the “responding” State in interstate or intergovernmental IV-D cases to a request from the “initiating” State or the “initiating” Tribe operating a Tribal IV-D program and forwarded during the quarter to that State or Tribe for distribution. Also include any amounts collected as the “assisting” State in AEI cases and forwarded during the quarter to the “requesting” State for distribution. These amounts are initially reported on Line 2 as received from one or more applicable sources. *(The amounts reported on this line are used in the annual incentive payment calculation, including “double counting” of entries in Cols. A through E for the State Collection Base computation.)*
❖ *[This is a direct entry.]*
- **Line 4c. Collections Sent to Other Countries.** Amounts initially collected as the “responding” State in response to a request for child support enforcement services from a foreign country or political subdivision, in accordance with Section 459A of the Social Security Act, and forwarded during the quarter to that country for distribution. Also include any amounts collected as a result of a reciprocal agreement made by the State with the foreign country or political subdivision and forwarded during the quarter. These amounts are initially reported on Line 2 as received from one or more applicable sources.
❖ *[This is a direct entry.]*

Line 5. *(Reserved.)*

Line 6. Remaining Collections Available for Distribution. The amount of collections available to the State for distribution during the quarter in accordance with Section 457 of the Social Security Act.

❖ *[Calculated as the Sum of Lines 1 + 2 + 3 Minus Line 4.]*

SECTION B. DISTRIBUTED/UNDISTRIBUTED COLLECTIONS

Line 7a. Collections Passed Through to the Family. The portion of the collection that the State passes through to the family. Under sections 457(a)(7)(B) and 457 (a)(7)(A) of the Social Security, States may “pass through” collections directly to the family. For families currently on title IV-A (TANF) assistance (Column A), the amount that may be passed through is limited to up to \$100 per month for one child or \$200 per month for two or more children. For families formerly on title IV-A (TANF or AFDC) assistance (Columns C), the amount passed through may be the full amount collected per month and applied to “assigned arrearages.” The pass through provision is not available to families currently or formerly receiving assistance under title IV-E (Foster Care).

❖ *[These are direct entries in columns A and C.]*

Line 7b. Collections Distributed As Assistance Reimbursement. Collections that will be divided between the State and Federal governments to reimburse their respective shares of either Title IV-A assistance payments or Title IV-E Foster Care maintenance payments. (**Note:** No entry is to be made for "Never Assistance" cases, Columns E and F.)

❖ *[These are direct entries in columns A through D.]*

Line 7c. Collections Distributed As Medical Support Payments. The portion of any collection that corresponds to any amount specifically designated in a support order for medical support. To the extent that medical support has been assigned to the State, medical support collections must be forwarded to the Medicaid agency for distribution in accordance with current regulations under title XIX of the Social Security Act (Medicaid). Otherwise, the amount must be forwarded to the family.

❖ *[These are direct entries in columns A through F.]*

Line 7d. Collections Distributed To The Family or Foster Care. Collections distributed either to the family or to the foster care agency to be used on the child's behalf. Report on this line any collections distributed to the family, but assigned by the family and forwarded to another State agency (e.g., a State-run Foster Care or Child Care program). Also report on this line, collections distributed to the family but sent, at the direction of the family, to the address of a private collection agency. If the State retains a mandatory fee from a collection in a "never assistance" case, only the portion distributed is reported on this line. The fee is reported separately on Line 7e, below.

❖ *[These are direct entries in columns A through F.]*

Line 7e. Fees Withheld by the State. The \$25 mandatory annual fee paid in a "Never Assistance" case where the State withholds all or a portion of the fee from the collected child support payment. Do not include any amount paid by either the custodial or non-custodial parent or any amount paid by the State itself. All fees, including the amount reported on this line, are considered program income and must also be included on Line 2a of Form OCSE-396A.

❖ *[These are direct entries in columns E and F.]*

Line 8. Total Collections Distributed During the Quarter. Collections distributed by the State during the quarter, itemized by case designation. *(The amounts reported on this line are used in the annual incentive payment calculation, including "double counting" of entries in Cols. A through E for the State Collection Base computation.)*

❖ *[Calculated as the Sum of Lines 7a through 7e in columns A through F.]*

Line 9. Gross Undistributed Collections. The amount of collections that the State was unable to distribute during the quarter. *[Calculated as Line 6 Minus Line 8; also calculated as the Sum of Lines 9a + 9b.]*

Line 9a. Undistributed Collections Determined to be Abandoned Property and Undistributable. The portion of the amount reported on Line 9 that, despite numerous attempts, the State has been unable to distribute in accordance with the provisions of Section 457 of the Social Security Act and is also unable to return to the non-custodial parent. At the point in time when, in accordance with the specific provisions, time frames and circumstances mandated by law, the State transfers these undistributable collections to an abandoned property office, the State treasury, a designated trust fund or some other account outside of the control of the State title IV-D agency, the amounts are considered to have been classified as abandoned property and must be reported on this line. (If State law does not require that abandoned property be identified each quarter, this line may be left blank in quarters where such a determination is not made.)

The amount on this line is also considered "program income" and must be included in the entry reported on Line 2b of Part 1 of Form OCSE-396A, the "Child Support Enforcement Program Expenditure Report." In the event that a collection now being reported as undistributable can be properly identified, distributed and disbursed in the future, this transaction and reporting can be reversed at that time. (See instructions for Line 3.)

(**Note:** Some States have internal accounting procedures where, once these undistributable collections are transferred outside the control of the State IV-D agency to another office, account or fund of the State or a political subdivision, they are no longer available to the State's child support enforcement program. Regardless of these internal State procedures, these funds are required to be reported as program income in the quarter in which they are first transferred outside the control of the State IV-D agency)

❖ *[This is a direct entry. Enter as a positive number.]*

Line 9b. Net Undistributed Collections. The amount of collections that remain undistributed at the end of this quarter and remain available for distribution in a future quarter.

❖ *[Calculated as Line 9 Minus Line 9a.]*

❖ *[This amount is also reported on Line 1 of Part 2 of this report and is further itemized based on the rationale for its "undistributed" status.]*

❖ *[This amount is carried forward to Line 1 of Part 1 of Form OCSE-34A to be submitted for the next quarter.]*

SECTION C. FEDERAL SHARE / FEES

Line 10a. Federal Share of Title IV-E Collections. The portion of child support collections used to reimburse the Federal government for its share of past assistance payments under title IV-E of the Social Security Act. The Total entered in Column G is carried forward and entered on Part I, Line 2, Column (b), of Form IV-E-1, "Title IV-E Foster Care and Adoption Assistance Financial Report."

❖ *[Calculated as Line 7b, columns B and D, respectively, times the current quarter FMAP rate.]*

Line 10b. Federal Share of Title IV-A Collections. The portion of child support collections used to reimburse the Federal government for its share of past assistance payments under title IV-A of the Social Security Act. The Total entered in Column G is carried forward and entered on Part I, Line 9, Column B of Form OCSE-396A, The "Quarterly Report of Expenditures and Estimates" for the Child Support Enforcement Program.

❖ *[Calculated as Line 7b, columns A and C respectively, times the current quarter FMAP rate.]*

Line 11. Fees Retained by Other States. The amount of fees or costs recovered and retained by other States from collections forwarded to the reporting State. The net amount of the collection forwarded is reported on Line 2f. Amounts entered on this line are not included on any other line of this report. *(The amount reported in this entry is used in the annual incentive payment calculation.)*

❖ **Note:** International agreements currently in place between the United States government and foreign governments do not permit either country to retain a fee. If the reporting State enters into a separate reciprocal agreement with a foreign country or political subdivision not included in the international agreements that does permit fees to be retained from the collection, such fees must also be reported on this line.

❖ *[This is a direct entry based on information received from other States and countries.]*

Signatures: This report must be signed and dated by the State Title IV-D Director, or other State official responsible for the financial administration of the child support enforcement program. Although under Federal requirements only a single signature is necessary, space is also provided for a second signature as may be required by State law, regulation or policy. Any individual(s) signing this report are certifying to the correctness and accuracy of the information here and on accompanying documents.

PART 2: ITEMIZED UNDISTRIBUTED COLLECTIONS

Part 2 of provides a “snapshot” of the composition of the State’s undistributed collection balance as reported on Line 9b of Part 1 as of the last business day of the fiscal quarter. It identifies undistributed collections by different definitional categories in Section A and by different age groupings in Section B. Whenever a State determines that it has no entry that meets the criteria for a specific line, an entry of zero (\$0) is acceptable for that line.

Line-by-Line Instructions:

Line 1. Net Undistributed Collections. The amount of collections that remain undistributed at the end of this quarter and remain available for distribution in a future quarter.

- ❖ *[Carried Forward From Line 9b, Part 1]*
- ❖ *[Also calculated as the Sum of Lines 2 + 8, below and the Sum of Lines 14 through 20, below.]*

SECTION A. NET UNDISTRIBUTED COLLECTIONS BY CATEGORY

Line 2. Portion of Net Undistributed Collections Pending Distribution. The portion of net undistributed collections reported above that have been identified and allocated to a particular account and which the State reasonably expects to distribute and disburse through normal processing at a date certain or a date determined by law in the near future. These undistributed collections include, but are not limited to:

- (i) collections that were received within the past two business days following receipt, and pending distribution within federal timelines;
- (ii) collections being held for up to six months that were offset from refunds from joint Federal tax returns of Non-TANF families;
- (iii) collections received and held for future support;
- (iv) collections held pending resolutions of a legal dispute and any timely appeal (including but not limited to estate resolutions; contested paternity; contested tax, insurance, and pension intercepts; arrearage balance disputes; contested bank levies; contested seizures of lottery winnings, and other lump-sum seizures; etc.)
- (v) collections processed, but not yet transferred to other state or federal agencies administering programs, including TANF, Foster Care and Medicaid,
 - ❖ *[Calculated as the Sum of Lines 3 through 7.]*

Line 3. Collections Received Within the Past Two Business Days. The portion of the undistributed collections reported on Line 2 that was received from non-custodial parents within the last two business days of the quarter, but which was not distributed and disbursed by the end of the last business day of the quarter. It is expected that the amounts reported on this line will be disbursed within two business days of receipt, most likely on the first or second business day of the next quarter. (Where it is known that a collection will remain undistributed due to some other reason, e.g., "tax offsets," "legal disputes," "pending location," "unidentified," etc., the amount must be reported on the line appropriate to that category and not reported on Line 3.)

❖ *[This is a direct entry.]*

Line 4. Collections From Tax Offsets Being Held for Up To Six Months. The portion of the undistributed collections reported on Line 2 that was received from non-custodial parents through the offset of refunds from jointly-filed Federal tax returns. Those refunds, which may be held for a period of up to six months, are those that would be allocated and disbursed to Non-TANF families. It is expected that the amounts reported on this line will be disbursed when legal ownership of the tax refund has been determined, but in no case later than six months from the date of receipt.

❖ *[This is a direct entry.]*

Line 5. Collections Received and Being Held for Future Support. The portion of the undistributed collections reported on Line 2 that was received from non-custodial parents in an amount that exceeds the amount due for current support and any arrears and is intended as support for a future month. It is expected that the amounts reported on this line will be disbursed during one or more months following the end of the current quarter.

❖ *[This is a direct entry.]*

Line 6. Collections Being Held Pending the Resolution of Legal Disputes. The portion of the undistributed collections reported on Line 2 that was received from non-custodial parents and is being held pending either the expiration of the deadline for filing an administrative or

judicial appeal or a decision resolving an administrative appeal or court action. These legal disputes include the resolution of an estate, contested paternity, contested tax, insurance, and pension intercepts, contested arrearage balances, contested bank levies; contested seizures of lottery winnings, other lump-sum seizures and other similar issues. It is expected that the amounts reported on this line will be disbursed immediately upon resolution of the legal dispute.

❖ *[This is a direct entry.]*

Line 7. Collections Being Held Pending Transfer to Other State or Federal Agency.

The portion of the undistributed collections reported on Line 2 that was received from non-custodial parents and is being held pending their transfer to other Federal or State programs, including TANF, Foster Care and , Medicaid. It is expected that the amounts reported on this line will be disbursed within 30 days of the end of the current quarter.

❖ *[This is a direct entry.]*

Line 8. Portion of Net Undistributed Collections Unresolved. The portion of net undistributed collections reported above that either have not been fully identified or allocated and do not have a definite disbursement date due to insufficient information. These undistributed collections include, but are not limited to:

- (i) unidentified collections;
- (ii) collections pending the location of the custodial or noncustodial parent;
- (iii) collections initially disbursed by check that remains uncashed and is now considered stale-dated and non-negotiable in accordance with State law and procedures;
- (iv) collections with inaccurate or missing information, including, but not limited to, information to be supplied by an employer or where the amount of the payment does not equal the transmittal amount; collections received on cases with no open or active account; and other data issues;
- (v) Other collections remaining undistributed.

❖ *[Calculated as the Sum of Lines 9 through 13.]*

Line 9. Unidentified Collections. The portion of the undistributed collections reported on Line 8 that was received in a manner that prevents the State from identifying the specific case to which the collection should be allocated. It is expected that the amounts reported on this line will remain in this status for an indefinite period until identification becomes possible or until the collection meets the State criteria to be escheated as “abandoned property,” and transferred to Line 9a of Part 1 of this form.

❖ *[This is a direct entry.]*

Line 10. Collections Being Held Pending the Location of the Custodial or Non-Custodial Parent.

The portion of the undistributed collections reported on Line 8 that was received and was allocated to a specific case. This includes payments to custodial parents, refunds to non-custodial parents or other payments that cannot be disbursed due to the unknown whereabouts of the intended payee of the collection. It is expected that the amounts reported on this line will remain in this status for an indefinite period until either the payee is located, a refund is made to the payer (if appropriate under State procedures) or until the collection meets the State criteria to be escheated as “abandoned property,” and transferred to Line 9a of Part 1 of this form.

❖ *[This is a direct entry.]*

Line 11. Collections Disbursed but Uncashed and Stale-Dated. The portion of the undistributed collections reported on Line 8 that was received and was allocated to a specific case and properly disbursed by check. The check was subsequently not cashed by the intended recipient, is now considered stale-dated and non-negotiable in accordance with State law and procedures. It is expected that the amounts reported on this line will remain in this status only until the collection is re-disbursed to a parent at a reliable address or until the amount is recharacterized as “Pending the Location of the...Parent” and transferred to Line 10 of this report.

❖ *[This is a direct entry.]*

Line 12. Collections With Inaccurate or Missing Information. The portion of the undistributed collections reported on Line 8 that was received and was allocated to a specific case, but cannot be properly disbursed due to inaccurate or missing information, including information to be supplied by an employer or where the amount of the payment does not equal the transmittal amount or collections received on cases with no open or active account; or other similar data issues. It is expected that the amounts reported on this line will remain in this status for an indefinite period until all necessary and accurate information becomes available or until the collection meets the State criteria to be escheated as “abandoned property,” and transferred to Line 9a of Part 1 of this form.

❖ *[This is a direct entry.]*

Line 13. Other Collections Remaining Undistributed. The portion of the undistributed collections reported on Line 8 that was received by the State but cannot be disbursed due to some inconsistent or anomalous situation not included in lines 9 through 12, above. It is expected that the amounts reported on this line will remain in this status for an indefinite period until the situation is rectified or until the collection meets the State criteria to be escheated as “abandoned property,” and transferred to Line 9a of Part 1 of this form.

❖ *[This is a direct entry.]*

SECTION B. NET UNDISTRIBUTED COLLECTIONS BY AGE

Line 14. Collections Remaining Undistributed Up to 2 Business Days. The portion of the net undistributed collections reported on Line 1 that remains undistributed for up to two business days from the date of receipt.

❖ *[This is a direct entry.]*

Line 15. Collections Remaining Undistributed More Than 2 Days but Not More Than 30 Days. The portion of the net undistributed collections reported on Line 1 that remains undistributed for more than two business days but equal to or less than 30 calendar days from the date of receipt.

❖ *[This is a direct entry.]*

Line 16. Collections Remaining Undistributed More Than 30 Days but Not More Than 6 Months. The portion of the net undistributed collections reported on Line 1 that remains undistributed for more than 30 calendar days but equal to or less than 6 months from the date of receipt.

❖ *[This is a direct entry.]*

Line 17. Collections Remaining Undistributed More Than 6 Months but Not More Than 1 Year. The portion of the net undistributed collections reported on Line 1 that remains undistributed for more than 6 months but equal to or less than 1 year from the date of receipt.

❖ *[This is a direct entry.]*

Line 18. Collections Remaining Undistributed More Than 1 Year but Not More Than 3 Years. The portion of the net undistributed collections reported on Line 1 that remains undistributed for more than 1 year but equal to or less than 3 years from the date of receipt.

❖ *[This is a direct entry.]*

Line 19. Collections Remaining Undistributed More Than 3 Years but Not More Than 5 Years. The portion of the net undistributed collections reported on Line 1 that remains undistributed for more than 3 years but equal to or less than 5 years from the date of receipt.

❖ *[This is a direct entry.]*

Line 20. Collections Remaining Undistributed More Than 5 Years. The portion of the net undistributed collections reported on Line 1 that remains undistributed for more than 5 years from the date of receipt.

❖ [This is a direct entry.])