

CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES

P.O. Box 419064, Rancho Cordova, CA 95741-9064

Reason for this Transmittal

- State Law or Regulation Change
 Federal Law or Regulation Change
 Court Order or Settlement Change
 Clarification requested by One or More Counties
 Initiated by DCSS

November 7, 2002

LCSA LETTER: 02-39

ALL IV-D DIRECTORS

SUBJECT: INTERNAL REVENUE SERVICE FEE SCHEDULES

As requested by the Child Support Directors Association (CSDA) Finance Committee, the purpose of this letter is to provide local child support agencies (LCSA) with information to aid in the determination of Internal Revenue Service (IRS) fees to be reported on the Administrative Expense Claim (AEC) CS 356 series. Effective with the July-September 2002 quarter, IRS fees must be identified separately as an expense on the AEC CS 356.1. This is a change from prior practice where the LCSA AEC 356 series was adjusted at the state level for these costs. Listed below are the IRS schedules for which the Department of Child Support Services (DCSS) reimbursed the LCSA for the associated IRS fees for the April – June 2002 quarter.

041046B through 041055B
041001C
041002C

In order to determine the amount of fees eligible for reimbursement during the July-September 2002 quarter, LCSAs should identify the amount of county funds used to pay the fees, less any amounts previously reimbursed by DCSS. These fees should only be claimed if the IRS fees were paid out during the reporting quarter. If you need to change the IRS fees reported for the September 2002 quarter, please submit a supplemental claim.

Please call your County Allocations and Claims Policy Team analyst or Linette Kleinsasser at (916) 464-5086 if you have questions regarding this matter.

Sincerely,

JAN SHERWOOD
Deputy Director
Administrative Services Division

cc: David Oppenheim
Child Support Directors Association

DCSS-AD-2002-CAC-0204



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