

**54th CIRCUIT COURT
OFFICE OF THE FRIEND OF THE COURT
TUSCOLA, COUNTY, MICHIGAN**

Ima Nice Friend
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December 29, 2010

Court Case No: 1999-999999-DM
JANE JUNE DOE v JOHN SCOTT DOE

Per your request for a Tax Administrative Review, the Court has reviewed your child support payment account. The following analysis of your records reveals:

1. Current Amount of Order Per Week: \$50.00
2. Number of Child(ren) in Order: 1
3. Order Entered On: March 21, 1999
4. Current Arrears as of December 29, 2010 \$9,200.44 **(may include surcharge)***
5. Unpaid confinement expenses: \$0.00 **

**** CONFINEMENT EXPENSES (THE EXPENSE FOR THE BIRTH OF THE MINOR CHILD(REN) WERE INCLUDED IN THE AMOUNT SUBMITTED FOR TAX REFUND INTERCEPT THIS YEAR).**

* If a lump sum is currently being held on this account, it may be distributed to other cases involving the same payer, which would change the total balance due on this case.

SURCHARGE MAY HAVE BEEN INCLUDED IN THE AMOUNT SUBMITTED FOR TAX REFUND INTERCEPT THIS YEAR.

This may be the reason the total of your past-due amount owed has increased or still shows that you owe child support since last year's tax notice. As permitted by Michigan law, payers who are behind on child support payments may have had an additional amount, called surcharge, added to the amount that the payer owes. The surcharge becomes additional support to be paid to the person or agency entitled to the support.

Federal regulations require that we hold the money from Joint IRS tax returns six (6) months. This allows the injured spouse (spouse not responsible for child support payments) the time to file for their portion of the tax refund. It gives the IRS time to process the injured spouse claim (IRS form # 8379) filed with the tax return. The IRS will evaluate the injured spouse claim and return the tax refund money to the taxpayer that does not owe the children support. The IRS will then send the Court a negative adjustment that tells how much money the Court must return to the IRS. If your current spouse filed an injured spouse claim and wants to know where their money is have them contact the IRS.

We are very sorry for the inconvenience caused by the numerous changes in the Tax Refund Intercept Program at the Federal and State levels.

Be assured of our continued cooperation.

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