

AGENDA
RULE DEVELOPMENT WORKSHOP
(If Requested in Writing)

Workshop Material Available on the web at:
<http://www.floridarevenue.com/rules>

1:00 P.M., November 12, 2019

Contacts: Bobby York, Government Analyst II, (850) 617-8037

**ROOM 1220, BLDG TWO
2450 SHUMARD OAK BLVD
TALLAHASSEE, FLORIDA**

THIS MEETING IS OPEN TO THE PUBLIC

1. Call to Order:

- (a) Introduction of Department of Revenue Staff
- (b) Opening Remarks by Department of Revenue

2. Business: Presentation and discussion of the proposed changes to the following rule sections of the Florida Administrative Code (F.A.C.):

CHILD SUPPORT

Rule 12E-1.023, F.A.C.
Rule 12E-1.028, F.A.C.
Rule 12E-1.029, F.A.C.

3. Closing Comments

Notice of Development of Rulemaking

DEPARTMENT OF REVENUE

Division of Child Support Enforcement

RULE NOS.: RULE TITLES:

12E-1.023 Suspension of Driver License; Suspension of Motor Vehicle Registration

12E-1.028 Garnishment by Levy

12E-1.029 Financial Institution Data Matches

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12E-1.023, F.A.C. (Suspension of Driver License; Suspension of Motor Vehicle Registration), is to incorporate by reference changes to the *Notice of Intent to Suspend Driver License and Motor Vehicle Registration(s)* (CS-EF55) in accordance with Chapter 2019-167.

The effect of the amendments is to revise form CS-EF55 the Department uses in driver license suspension proceedings.

The purpose of the proposed amendments to Rule 12E-1.028, F.A.C. (Garnishment by Levy), is to incorporate by reference forms CS-EF122, CS-EF123, CS-EF124, CS-EF125, CS-EF127, CS-EF128, CS-EF129, CS-EF130, CS-EF131, CS-EF132, CS-EF146, CS-EF280, CS-EF287, and TSPCS1 the Department uses in levy proceedings.

The effect of the amendments is to incorporate by reference forms the Department uses in levy proceedings.

The purpose of the proposed amendments to Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), is to incorporate by reference changes to the Multistate Financial Institution Data Match Specifications Handbook and form CS-EF133.

The effect of the amendments is to incorporate the revised handbook and form CS-EF133.

SUBJECT AREA TO BE ADDRESSED: Updates to child support rules and forms.

RULEMAKING AUTHORITY: 409.2557(3)(i), 409.25656(11), 409.25657(6), FS.

LAW IMPLEMENTED: 61.13016, 322.058, 409.25656, 409.25657, FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: November 12, 2019, 1:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Bobby York, Government Analyst II, Child Support Program, Department of Revenue, 2450 Shumard Oak Blvd., Suite 2-4466, Tallahassee, Florida 32399-0184, telephone: (850) 617-8037, email: Bobby.York@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at floridarevenue.com/dor/rules.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

12E-1.023 Suspension of Driver License; Suspension of Motor Vehicle Registration.

(1) Introduction. The purpose of driver license suspension is to obtain compliance with a support order, subpoena, order to appear, order to show cause, order to appear for genetic testing, or similar order.

(2)(4) Definition. For purposes of this rule “delinquency” means the total amount of support that has come due and is unpaid pursuant to the payment schedule set forth in the support order.

(3)(2) Suspension Criteria.

(a) No change.

(b) The Department shall initiate a proceeding to suspend the driver license and the registration of all motor vehicles solely owned by the obligor for non-payment of support in an obligor’s case if the criteria in subparagraph (3)(2)(a)1., and the following criteria are met, unless any of the factors listed in paragraph (3)(2)(c), are present:

1. and 2. No change.

(c) No change.

(4)(3) Notice to Obligor of Intent to Suspend Driver License; Notice to Suspend Motor Vehicle Registration.

(a) In accordance with Section 61.13016(1), F.S., the Department shall send to the obligor by regular mail a Notice of Intent to Suspend Driver License and Motor Vehicle Registration(s), Form CS-EF55, incorporated herein by reference, effective xx/xx09/19/2017, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08620), Notice shall be mailed to the obligor’s address of record with the Department of Highway Safety and Motor Vehicles.

(b) In addition to the notice required by paragraph (4)(3)(a), if the Department has information that using another address is more likely to result in actual notice to the obligor, the

Department shall mail the notice to the obligor at that address.

(c) No change.

~~(5)(4)~~ Termination of Driver License Suspension Process; Termination of Motor Vehicle Registration Suspension Process. After the Department has provided notice to the obligor of its intent to suspend the obligor's driver license and motor vehicle registration(s), but before the Department has notified the Department of Highway Safety and Motor Vehicles to suspend, the Department shall terminate a pending suspension action if the obligor satisfies any of the conditions in Section 61.13016(3), F.S. The Department shall also terminate a pending suspension action as follows:

(a) and (b) No change.

~~(6)(5)~~ Written Agreements for Payment of Past-Due Support.

(a) No change.

(b) If the obligor defaults on a payment required by the written agreement, the Department shall, without further notice to the obligor, notify the Department of Highway Safety and Motor Vehicles to suspend the obligor's license and registration(s), as provided by the terms of the written agreement, unless one of the circumstances listed in paragraph ~~(5)(4)~~(a), exists.

~~(7)(6)~~ Reinstatement of the Driver License; Reinstatement of Motor Vehicle Registration.

(a) The Department shall notify the Department of Highway Safety and Motor Vehicles to reinstate an obligor's driver license and motor vehicle registration(s) in a case as follows:

1.~~(a)~~ If the suspension action in a case is initiated due to non-payment of support, the Department shall notify the Department of Highway Safety and Motor Vehicles to reinstate the obligor's driver license and motor vehicle registration(s) when:

a1. The Department closes the case,

- b2. An income deduction payment is received,
 - c3. The obligor pays the delinquency in full,
 - d4. The obligor enters into a written agreement with the Department,
 - e5. The obligor demonstrates that he or she receives reemployment assistance,
 - f6. The obligor demonstrates that he or she is disabled and incapable of self-support,
 - g7. The obligor receives Supplemental Security Income benefits,
 - h8. The obligor receives benefits under the federal Social Security Disability Insurance program,
 - i9. The obligor receives temporary cash assistance,
 - j10. The obligor is making payments in accordance with a confirmed bankruptcy plan under Chapter 11, 12, or 13 of the U.S. Bankruptcy Code,
 - k11. A court orders the reinstatement of the license and motor vehicle registration, or
 - l12. The Department requests the suspension in error.
- 2.(b) If the suspension action in a case was initiated due to a failure to comply with a subpoena, order to appear, order to show cause, order to appear for genetic testing, or similar order, the Department shall notify the Department of Highway Safety and Motor Vehicles to reinstate the obligor's driver license and motor vehicle registration(s) when:
- a1. The obligor complies with the subpoena or order,
 - b2. A court orders the reinstatement of the license and motor vehicle registration,
 - c3. The Department requests the suspension in error, or
 - d4. The Department closes the case.
- (b) The Department will notify the Department of Highway Safety and Motor Vehicles to reinstate a driver license or motor vehicle registration(s) when, based on supporting

documentation:

1. The obligor is unable to comply with a written agreement or pay the total delinquency;
2. The obligor is participating in a job training class;
3. The obligor shows evidence of employment;
4. The child(ren) are no longer in the obligee's household;
5. Child support payments are being made;
6. Earnings statements show deductions for child support;
7. The obligor has an existing support order the Department did not know about; or
8. The obligor documents a hardship claim.

(8)(7) Procedure for Reinstatement. When the Department notifies the Department of Highway Safety and Motor Vehicles to reinstate the driver license and motor vehicle registration, the Department shall also notify the obligor that the Department is no longer pursuing suspension action, and the obligor's driver license and motor vehicle registration(s) is eligible for reinstatement upon the obligor paying applicable fees owed to the Department of Highway Safety and Motor Vehicles. The Department uses Form CS-EF57, Driver License/Vehicle Registration Reinstatement Notice, to notify obligors their driver license and motor vehicle registration are eligible for reinstatement. Form CS-EF57, Driver License/Vehicle Registration Reinstatement Notice, (Effective 09/19/2017) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08621>), is hereby incorporated by reference in this rule.

Rulemaking Authority 409.2557(3)(i) FS. Law Implemented 61.13016, 322.058 FS. History—New 7-20-94, Formerly 10C-25.020, Amended 3-6-02, 9-19-17,_____.

Substantial rewording of Rule 12E-1.028 follows. See Florida Administrative Code for present text.

12E-1.028 Garnishment by Levy.

(1) Introduction. Section 409.25656, F.S., authorizes the Department to levy against the personal property of obligors who owe past-due support.

(2) Definitions. For purposes of this rule:

(a) “Account” includes demand deposits, time deposits, checking or negotiable withdrawal orders, money market funds, mutual funds and any other intangible property subject to garnishment under Florida law.

(b) “Current earnings” means earnings received by an obligor from any source:

1. Within 30-days preceding the date a Notice to Freeze is served on the custodian; and,
2. At any time during the period when a Notice to Freeze is in effect.

(c) “Custodian” means a person other than the obligor, including a business entity, who has control or possession of any personal property owned by, or owed to, an obligor.

(d) “Freeze” means a hold placed by a custodian on an obligor’s personal property pursuant to a Notice to Freeze that prevents transfer or other disposition of the property from the time the notice is served on the custodian until the Notice to Freeze is released by the Department.

(e) “Levy action” means the garnishment procedure authorized by Section 409.25656, F.S., beginning with a Notice to Freeze issued by the Department, and ending with termination of the Notice to Freeze or the Department’s allocation of property received from the custodian when the Department issues a Notice of Levy.

(f) “Personal property” includes assets, credits, wages or other personal property owned by an obligor, or debts owed to an obligor, which are in the possession or control of a custodian.

(g) “Thrift Savings Plan” or “TSP” means a retirement savings and investment plan for Federal employees and military service members established by the Federal Employees' Retirement System Act of 1986.

(3) Case Selection.

(a) The Department initiates a levy action when:

1. The amount of past-due or overdue support is greater than \$600 or greater than four times the total monthly support obligation, which includes current support and any payment on arrears;

2. Less than 75% of the total monthly support obligation was paid in the three-month period immediately preceding the Notice to Freeze;

3. The past-due or overdue support is owed under a Florida support order, or a support order issued by another state or foreign country and registered for enforcement in Florida; and

4. The support order is at least six months old.

(b) The Department does not initiate a levy action when:

1. The obligor receives temporary cash assistance, as defined by Section 414.0252(12), F.S.;

2. The obligor receives Federal Supplemental Security Income (SSI) benefits;

3. The obligor has filed for bankruptcy under Chapter 7, 11, 12 or 13 of the U.S. Bankruptcy Code;

4. Support payments have been paid by income withholding or reemployment assistance benefits (unemployment) within the past 31 days;

5. There is a pending levy action at the same financial institution;

6. A levy payment of more than \$100 has been received in the past six months; or

7. The obligor is in compliance with a written agreement entered into under Rule 12E-1.027,

F.A.C.

(4) Notice to Freeze.

(a) After considering the factors and conditions in subsection (3), the Department sends a Notice to Freeze (CS-EF121) to the custodian of the obligor's personal property by certified mail, return receipt requested. The Notice to Freeze (CS-EF121) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). If the account is a Thrift Savings Plan, the Department sends the custodian a Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1) and Thrift Savings Plan Cover Sheet (CS-EF287). The Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). The Thrift Savings Plan Cover Sheet (CS-EF287) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(b) Upon receiving the Notice to Freeze, the custodian may not transfer or dispose of the obligor's personal property, up to the amount of past-due or overdue support stated in the notice, until the freeze is terminated.

(c) If the obligor contests the levy by requesting an administrative hearing in writing, or by filing a petition in circuit court within 21 days after receipt of the notice, the Department shall notify the custodian. The freeze remains in effect until final disposition and the custodian may not transfer or dispose of the property until further notice from the Department.

(d) When the obligor does not contest the levy, the freeze terminates at the earliest of the following:

1. 60 days after the custodian's receipt of the Notice to Freeze;
2. When the Department consents to a transfer or disposition of the property; or

3. When the custodian receives a Notice of Levy from the Department.

(5) Custodian's Response to Notice.

(a) The custodian must contact the Department within five days after receipt of the Notice to Freeze or Thrift Savings Plan Income Withholding Order For State Agencies and inform the Department of personal property in the custodian's possession or control, including the type of property, its value or approximate value, and its location. If the custodian does not contact the Department, the Department mails the custodian a Notice to Freeze Second Request for Information (CS-EF280). The Notice to Freeze Second Request for Information (CS-EF280) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(6) Notice of Intent to Levy.

(a) The Department sends a Notice of Intent to Levy (CS-EF122) by certified mail, return receipt requested to the obligor providing notice of its intent to levy on the obligor's personal property. The Notice of Intent to Levy (CS-EF122) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(b) The Department may serve the obligor in person with a Notice of Intent to Levy. When the Department serves the notice in person, the Department completes the Affidavit of Service by Hand Delivery (CS-EF128), which constitutes proof of receipt of notice by the obligor. The Affidavit of Service by Hand Delivery (CS-EF128) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(7) Right to Hearing.

(a) The obligor and any joint owner may contest the intended levy within 21 days of receipt of the notice by requesting an administrative hearing in writing, or by filing a petition in circuit

court.

(b) The obligor and any joint owner may request an informal conference with the Department to resolve disputed matters concerning the levy. Rights are not adjudicated at an informal conference and the right to contest the intended levy by requesting a formal or informal hearing is not affected by requesting or participating in an informal conference. A request for informal conference does not extend the 21 days allowed for contesting the intended levy. Mediation pursuant to Section 120.573, F.S., is not available as an alternative remedy.

(c) If the obligor requests an administrative hearing in writing, or files a petition in circuit court within 21 days after receipt of the notice, the Department sends the custodian an Extension of Freeze (CS-EF125) to extend the freeze until the contest is resolved. The Extension of Freeze (CS-EF125) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). If the levy action is for a Thrift Savings Plan account, the Department sends the custodian a Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1) to indicate a dispute is pending.

(d) The Department may not proceed in timely, contested levy actions involving amounts less than \$50.00. The Department sends a Release of Freeze/Levy (CS-EF129) by regular mail to notify the obligor the Department is withdrawing the levy action and releasing the freeze. The Department issues a release to the financial institution or a refund to the parent. The Release of Freeze/Levy (CS-EF129) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(8) Release of Freeze.

(a) In the following circumstances, the Department releases a Notice to Freeze freeze, in full or in part, as appropriate:

1. All or part of the personal property belongs exclusively to a joint owner;
 2. The Notice to Freeze was issued in error or the amount of past-due or overdue support is less than the amount stated in the Notice to Freeze;
 3. All or part of the personal property constitutes current earnings exempt from levy in accordance with subsection (12) of this rule;
 4. A writ of attachment, writ of garnishment, or writ of execution involving the same personal property is in effect when the Notice to Freeze becomes effective;
 5. The obligor has filed bankruptcy under Chapter 7, 11, 12 or 13 of the U.S. Bankruptcy Code;
 6. There is an interest in the personal property that is superior to the Department's interest; or
 7. There is a final order that requires the Department to release the Notice to Freeze.
- (b) If a levy on an account or securities is not appropriate, the Department sends the custodian a Full/Partial Release of Freeze (CS-EF124). The Full/Partial Release of Freeze (CS-EF124) is incorporated herein by reference, effective xx/xx,
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). If the levy action is for a Thrift Savings Plan account, the Department sends the custodian a Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1) to vacate the action.
- (c) If a partial levy is appropriate, the Department sends the custodian a Notice of Special Account(s) Release (CS-EF132). The Notice of Special Account(s) Release (CS-EF132) is incorporated herein by reference, effective xx/xx,
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). If the levy action is for a Thrift Savings Plan account,, the Department sends the custodian a Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1) to modify the action.

(9) Consent to Levy.

(a) In accordance with Section 409.25656(7)(d), F.S., if an obligor who receives a Notice of Intent to Levy consents to the levy in writing, the Department shall levy within the time permitted by paragraph (10)(a) of this rule.

(b) To consent to levy, the obligor or joint owner must complete a Consent to Levy (CS-EF130). The Consent to Levy (CS-EF130) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(c) If the obligor or a joint owner previously filed an action contesting the intended levy, the action to contest must be withdrawn or otherwise disposed of before the Department accepts the Consent to Levy.

(d) Upon receiving a signed and approved Consent to Levy, the Department shall levy on the property.

(10) Notice of Levy.

(a) Unless the obligor and each joint owner, if any, consents to a levy as provided in subsection (9), the Department may send a Notice of Levy (CS-EF123) to the custodian after the latest of the following time periods:

1. Thirty days after the date the custodian receives the Notice to Freeze;
2. Thirty days after the earlier of the date the Department mails or hand delivers the Notice of Intent to Levy to the obligor in accordance with subsection (7); or
3. If the intended levy is contested in accordance with Section 409.25656(8) and (9), F.S., the date of a final order authorizing the Department to proceed.

(b) If the custodian is holding securities, the Department sends the obligor a Notice of Levy on Securities (CS-EF131) by regular mail. The notice informs the obligor of a seven-day period

during which the obligor may instruct the financial institution which securities to sell. The Notice of Levy on Securities (CS-EF131) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(b) The Department sends the custodian a Notice of Levy (CS-EF123) by certified mail, return receipt requested. The Notice of Levy (CS-EF123) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(c) The custodian is required to transfer the obligor's personal property to the Department, or pay the Department the amount owed to the obligor, up to the amount of past-due or overdue support stated in the notice, and provide with transmittal of any personal property or payment, the obligor's name, social security number and the control number referenced in the Notice of Levy.

(d) If the custodian does not pay the Department the amount due within 20 days after receipt of the Notice of Levy (CS-EF123), or within 60 days after receipt of the Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1), the Department mails the custodian a Request for Compliance with Notice of Levy (CS-EF146). The Request for Compliance with Notice of Levy (CS-EF146) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(11) Limits on Levying Against Current Earnings.

(a) If the Department determines the freeze on an obligor's account in a financial institution includes the obligor's current earnings as defined in paragraph (2)(c), the Department may not levy from the current earnings an amount that is greater than the limits on garnishment for child support provided by the Consumer Credit Protection Act (CCPA), 15 U.S.C. 1673(b).

(b) Funds in an account that are not current earnings are not subject to the limits in paragraph (11)(a).

(c) An obligor who claims the Department has frozen exempt earnings must provide the Department with the following proof concerning the current earnings and the account:

1. The pay date or dates of the current earnings received by the obligor;
2. The gross amount of the current earnings;
3. The amount of mandatory deductions from current earnings for state, federal and local taxes; Social Security taxes; and Medicare taxes;
4. The net amount of the current earnings;
5. The pay interval for the current earnings, such as weekly, bi-weekly or monthly;
6. The amount of current earnings deposited in the account and the deposit date or dates; and
7. The dates and amounts of all debits and withdrawals from the account, from the first date of deposit of current earnings until the date of the freeze.

(d) Upon receipt of the proof required by paragraph (11)(d), the Department shall determine if the amount that has been frozen includes exempt earnings. Upon determining that exempt earnings have been frozen, the Department shall notify the financial institution to release the exempt portion of current earnings from the Notice to Freeze.

(12) Levy Actions in Two or More Cases.

(a) If an obligor has two or more cases that meet the criteria in subsection (3), the Department includes all of the cases in a single levy action. The past-due or overdue support amount owed in each case is added together and the total amount owed for all cases appears on notices issued in accordance with this rule.

(b) Upon receipt from the custodian of proceeds from the obligor's personal property, the Department allocates the proceeds among the obligor's cases *pro rata*, in the same proportion as the total amount of past-due or overdue support owed in each case as of the date the Notice of

Levy was issued.

(13) Levy Actions Against Jointly Owned Property.

(a) When a levy action concerns jointly owned property, the Department provides the same notice and opportunity for a hearing to a joint owner as the Department provides to the obligor.

1. The Notice of Intent to Levy informs a joint owner that the joint owner has the same right to contest the levy as the obligor.

2. The joint owner may contest the levy action in the same manner as the obligor, as provided by Section 409.25656(8), F.S., within 21 days after receipt of the Notice of Intent to Levy.

(b) If the Department is informed that the joint owner has not received the Notice of Intent to Levy provided to the obligor, the Department shall serve the joint owner in person, or send the individual a Notice to Joint Owner Intent to Levy (CS-EF127), and a copy of the Notice of Intent to Levy previously served on the obligor by certified mail, return receipt requested. The joint owner may contest the levy within 21 days after the date of receipt of the Notice to Joint Owner Intent to Levy. The Notice to Joint Owner Intent to Levy (CS-EF127) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(c) The Department may not levy upon the portion of the obligor's jointly owned personal property that the Department determines belongs exclusively to a joint owner. Upon determining that a portion of the personal property belongs exclusively to the joint owner, the Department shall release that portion of the property from the Notice to Freeze.

1. The obligor and joint owner have the burden of proving that property subject to a Notice to Freeze belongs exclusively to the joint owner and must provide proof to the Department, which may include the following:

a. Documentation of deposits made by the joint owner;

- b. Documentation that deposits were exclusively from the joint owner's funds;
- c. Account statements that correspond to the time period of the joint owner's deposits; or
- d. Any other documentation that proves the personal property belongs exclusively to the joint owner.

2. If the obligor and joint owner do not provide proof in accordance with subparagraph 1., the Department shall deny the claim.

(d) An agreement between the Department and the obligor and joint owner to partially release a Notice to Freeze on jointly owned property must be in writing and fully executed by all parties to the agreement.

Rulemaking Authority 409.2557(3)(i), 409.25656(11) FS. Law Implemented 409.25656 FS.

History—New 4-3-02, Amended _____.

12E-1.029 Financial Institution Data Matches.

(1) Procedures for Entering into Agreements With Financial Institutions.

(a) The Department shall send a Financial Institution Data Match Election Form (Form CS-EF133) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06583), incorporated herein by reference, effective xx/xx4/5/16, for the operation of the data match system described in Section 409.25657(2), F.S., to each financial institution doing business in the state meeting the definition of a financial institution in Section 409.25657(1)(a), F.S., and which has not elected to participate in the Federal Office of Child Support Enforcement's national data match process specified in paragraph (c), below.

(b) The financial institution's electronic files containing data match records shall be prepared according to the specifications prescribed by the Federal Office of Child Support Enforcement's Multistate Financial Institution Data Match Specifications Handbook, Version 2.0, ~~edition~~-dated March 27, 2017 ~~August 3, 2010~~, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06584), incorporated herein by reference, effective xx/xx4/5/16.

(c) The Department has designated the Federal Office of Child Support Enforcement as its agent authorized to enter into operational agreements for data matching, on behalf of the Department, with financial institutions doing business in two or more states electing to participate in the Federal Office of Child Support Enforcement's national data match process. The authorization only extends to agreements entered into with financial institutions doing business in this state and excludes the authority to negotiate fees to be paid to financial institutions for the costs of participating in the data match.

(2) Selecting Cases for Data Matching. The department shall include the following cases in the data match system provided by Section 409.25657(2), F.S.:

(a) Temporary cash assistance cases in which the amount of past due support is equal to or greater than \$150;

(b) Non-temporary cash assistance cases in which the amount of past due support is equal to or greater than \$500.

(3) Fees for Conducting Data Matches. The Department shall pay quarterly fees to financial institutions doing business in the state that submit an invoice to the Department for payment of the costs incurred for conducting the data match during a quarter, as follows:

(a) To financial institutions that sign and return the Financial Institution Data Match Election Form specified in paragraph (a) of subsection (1) of this rule to the Department:

1. Not more than \$250 per quarter if the financial institution performs the data match provided by Section 409.25657(2)(a), F.S.; or

2. Not more than \$50 per quarter if the financial institution selects the option provided by Section 409.25657(2)(b), F.S., to have the department match each individual who maintains an account at the financial institution.

(b) To financial institutions electing to participate in the Federal Office of Child Support Enforcement's national data match process specified in paragraph (c) of subsection (1) of this rule, not more than \$100 per quarter.

(c) The department shall not pay quarterly fees to financial institutions not doing business in this state.

Rulemaking Authority 409.2557(3)(i), 409.25657(6) FS. Law Implemented 409.25657 FS.

History—New 1-23-03, Amended 4-5-16, _____.



Child Support Program

CS-EF55
Rule 12E-1.023
Florida Administrative Code
Effective XX/XX

**Notice of Intent to Suspend Driver License and
Motor Vehicle Registration(s) for <<Option 1>>**

<<NCPName>>
<<NCPAddress>>

IMPORTANT

You must act within 20 days or your
driver license will be suspended.

<<Date>>

Child Support Case Number: <<CaseNumber>>
<<Option 2>>

The Child Support Program is going to ask the Department of Highway Safety and Motor
Vehicles to suspend your driver license and the registration of all motor vehicles you own
because <<Option 3>>

WHAT YOU NEED TO DO

You have 20 days from the date of this notice to take action or your license will be
suspended.

<<Option 4>>

We want to work with you to avoid license suspension. See additional information
on these options on the next page.

<<Option 5>>

If you have
questions or need
help:

Access your case online: childsupport.floridarevenue.com
Call: <<CountyPhoneNumber>>
Chat with us or learn more at: floridarevenue.com/childsupport
Find an office near you: floridarevenue.com/childsupport/contact

<<Option 6>>

<<Option 8>>

To contest you must:

- File a petition with the circuit court.
- Send a copy of the petition to:

Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

This address is not a Child Support office location.

- If you have questions about how to file a petition, contact the Clerk of Court.
- If you file a petition, the Program will stop this action until the court rules on your petition.

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Option 1 [Select A or B]

- A. Nonpayment of Support
- B. Failure to Submit to Genetic Testing

Option 2

- A. Court Case Number: <<CtCaseNum>>
- B. Depository Number: <<DepNum>>

Option 3 [Select A or B]

A. Compliance [Nonpayment of support]

you are \$<<delinquency>> behind in your support payments as of the date of this notice. Your support order requires you to pay \$<<total periodic payment due>> <<payment frequency>>.

B. Paternity establishment [Failure to submit to DNA testing as ordered]

you have not complied with the Order to Appear for Genetic Testing that you were served with on <<insert date of service of process of the order>>.

Option 4 [Select A or B]

A. Compliance [Nonpayment of support]

1. Pay the amount above and stay current with your payments.
2. If you cannot pay the amount above, contact us to work out a payment plan or provide documentation showing you are unable to pay
 - a. We will consider your current situation and ability to pay.
 - b. If you are currently unemployed and provide proof that you are actively seeking employment, the first payment due under a payment plan may be delayed up to 60 days.
3. Contest this action by filing a petition in circuit court.

B. Paternity establishment [Failure to submit to DNA testing as ordered]

1. Go to a local Child Support office to provide a genetic sample.

<<LocalServiceSiteAddr>>

2. Contest this action by filing a petition in circuit court.

Option 5 [Select A or B]

A. Compliance [Nonpayment of support]

Legal Authority: Sections 61.13016 and 322.058, Florida Statutes.

B. Paternity establishment [Failure to submit to DNA testing as ordered]

Legal Authority: Sections 61.13016, 322.058, and 409.256(7), Florida Statutes.

Option 6 [Select A or B]

A. Compliance [Nonpayment of support]

Enter into a payment plan

Go to a Child Support office to work out a payment plan. If you enter into a payment plan and continue to pay as agreed, we will not suspend your driver license or registration(s).

Provide documents showing you are unable to pay

If you receive any of the following benefits, you need to provide documents to us:

- Reemployment assistance or unemployment compensation;
- Supplemental Security Income (SSI) benefits;
- Social Security Disability Income (SSDI) benefits; or
- Temporary cash assistance.

Documents are also needed if you are:

- Disabled unable to support yourself; or
- Making payments under a confirmed bankruptcy plan under Chapter 11, 12, or 13 of the U.S. Bankruptcy Code.

<<Option 7>>

B. Paternity establishment [Failure to submit to DNA testing as ordered]

If B leave blank.

Option 7 [Select A, B, C or D]

- A. You can provide documents by visiting a Child Support office near you.
- B. You can provide documents by visiting a Child Support office near you, or by fax to <<XXX-XXX-XXXX>>.
- C. You can provide documents by visiting a Child Support office near you, or by email to <<xxxxxx@floridarevenue.com>>.
- D. You can provide documents by visiting a Child Support office near you, by fax to <<XXX-XXX-XXXX>>, or email to <<xxxxxx@floridarevenue.com>>.

Option 8 [Select A or B]

A. Compliance [Nonpayment of support]

Contest this action

You can contest this action if:

- You are not the person who owes support.
- You are not late in your payments.
- You have no ability to make payments.

Please contact us if any of these apply to you.

B. Paternity establishment [Failure to submit to DNA testing as ordered]

Contest this action

You can contest this action if:

- You have already provided a genetic sample.
- You are not the person who is ordered to submit to genetic testing.

Please contact us if any of these apply to you.



Child Support Program

CS-EF121
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice to Freeze

<<Financial Institution Name>>
<<Financial Institution Address>>

<<Date>>
Name: <<NCPName>>
Social Security Number: <<NCP SSN >>
Activity Number: <<ZBL activity #>>

Past-due child support is owed. The person named above owes \$<<past due amount>> in past-due support as of <<date>>, that the Department is trying to collect.

WHAT YOU NEED TO DO

1. **You must withhold.** You may not transfer or release any property in your possession, up to the amount owed, that belongs to the person who owes support. This includes wages or other payments you may owe them. You may not pay the money or give the property to anyone until the Department tells you to in writing.

2. **You must contact the Department.** Within five (5) days after receipt, you must complete and return this form (keep a copy for yourself). Tell us:

- Of any wages, income, or other personal property owned by or owed to this person, that you have in your control; and
- The amount, value, and location of any wages, income, or property. Please complete the field below with the freeze amount and date of freeze.

Amount Frozen: \$ _____

Date of freeze (MM/DD/YYYY): _____

☐ Check this box if the person named above does not have any open accounts at your financial institution.

3. Return this form to the address below:

<<Central Intercept Address>>

If you have
questions or
need help:

Call: <<CountyPhoneNumber>>

Chat with us or learn more at: floridarevenue.com/childsupport

Access your case online: childsupport.floridarevenue.com

Find an office near you: floridarevenue.com/childsupport/contact

This notice stays in effect. This notice stays in effect until:

- The Department tells you in writing the notice is no longer in effect; or
- 60 days after the date you receive this notice.

If the notice is contested. If the person who owes child support contests the notice, the Department will tell you. In that case, you must withhold the person's property beyond 60 days.

Income or property you get later. If you get income or property that belongs to the person within the next 60 days, or owe them more money during that time, you must withhold it from them and tell the Department.

Your protection and how the Department can enforce. The law protects you if you follow this notice. If you do not follow this notice, The Department is authorized to bring an action in circuit court to enforce compliance with the notice.

Legal authority. This notice and the Department's actions are authorized by section 409.25656, Florida Statutes.

If you have questions, please call <<LevyPhoneNumber>>.

Signed,

<<Option 1>>

Executive Director's Designee

Issued on: <<Date>>

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Notice of Right to Garnish Federal Benefits

The attached garnishment order was issued by Florida Department of Revenue, Child Support Program, pursuant to authority to attach or seize assets of parents owing child support in financial institutions in the State of Florida and any other state or Territory, 42 U.S.C. § 666.

Accordingly, the garnishee is hereby notified that the procedures established under 31 CFR Part 212 for identifying and protecting Federal benefits deposited to accounts at financial institutions do not apply to this garnishment order. The garnishee should comply with the terms of this order, including instructions for withholding and retaining any funds deposited to any account(s) covered by this order, pending further order of Florida Department of Revenue, Child Support Program.

Option 1: Insert Compliance Process Manager's signature



Child Support Program

CS-EF122
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice of Intent to Levy

<<NCPName>>
<<NCP Address>>

<<Date>>
Child Support Case Number(s): <<CaseNumber>>
Activity Number: <<Activity #>>

1. **Past-due support owed.** According to our records, as of <<Date>>, you owe \$<<past due amount>> in past-due support.
2. **Property and income subject to taking.** To collect what you owe, the Department plans to take all or part of any personal property or other income, including wages, that <<Financial Institution BP Name>> owes you, or has in its possession.
3. **If you pay what you owe.** If you pay the past-due support within 21 days after you get this notice, this action will end. If you do nothing, the action will continue.
4. **Your right to contest.** You have a right to contest. To contest, you may either ask for an administrative hearing or file a petition in circuit court:
 - To ask for a hearing, follow the steps on page 3, Notice of Rights. If you want an administrative hearing, you must file a request with the Department's Deputy Agency Clerk within 21 days after you get this notice to the following address:

Florida Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
<<PO Legal Address>>

You may not request an administrative hearing and a hearing in circuit court. If you contest within the time allowed, we will not take the funds until there is a hearing and decision.

5. **Contesting in circuit court.** If you contest in circuit court:

- You must file the petition with the clerk of court within 21 days after you get this notice.

AND

- You must mail a copy of the petition to the address below:

Florida Department of Revenue
Child Support Program
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

6. **Withholding limits.** Federal law, 15 U.S. Code 1673(b), limits how much we can take from an employee's earnings. The limit applies to take home pay. Take home pay is the income left after deductions such as state, federal, and local taxes. The limit is 50 percent of take home pay for child support and alimony, which is increased by:

- 10 percent if you do not support a second family; and
- 5 percent if past-due support has been owed for more than 12 weeks.

7. **If you are a joint owner who does not owe support.** If you claim all or part of the money in a joint bank account or other property subject to this action is yours, and you provide sufficient proof to substantiate this claim, we will release your portion of the frozen account(s). The hearing rights apply to you.

8. **Levy on securities.** The Department will notify you if we levy on securities that you own. If that happens, you will have 7 days to give instructions to the person who holds your securities. You will be able to tell them which securities to sell if they are worth more than you owe.

9. **If you receive Supplemental Security Income (SSI).** If you send the Department proof that money in your account is from SSI, we will release the SSI payments to you

10. **Final action.** This notice will become final agency action 21 days after you receive it. If that happens, you may appeal by following the steps on page 3, Notice of Rights.

11. **Questions.** If you have questions or would like to settle this at an informal conference, call <<LevyPhoneNumber>> or visit a Child Support office nearest you.

12. **Legal authority.** This action is authorized by section 409.25656, Florida Statutes.

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NOTICE OF RIGHTS

1. You have a right to an administrative hearing under sections 120.569 and 120.57(1), Florida Statutes. If you want a hearing, you must file a Petition for Administrative Hearing within 21 days from the date of receipt of this notice. A petition is not considered filed until the Department receives it. Send your petition to the Department's Deputy Agency Clerk at the following address:

Florida Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. If you do not file a petition within the time allowed, you lose your right to a hearing and this notice will become final agency action. If this notice becomes final agency action, you may appeal under section 120.68, Florida Statutes. To appeal you must file a Notice of Appeal as stated in Rule 9.110, Florida Rules of Appellate Procedure, within 30 days of the date of final agency action.
3. If you disagree about issues of material fact, you may ask for a formal hearing. A petition for a formal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code, which can be found at flrules.org. At a formal hearing, you may represent yourself or hire a lawyer. You or your lawyer may present evidence, argue issues, question witnesses, submit written statements of fact and proposed orders, and file exceptions to the judge's recommended order.
4. If you agree with the Department on all issues of material fact, you may ask for an informal hearing. A petition for an informal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code, which can be found at flrules.org.
5. Mediation under section 120.573, Florida Statutes, is not available.

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Child Support Program

CS-EF123
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice of Levy

<<Financial Institution Name>>
<<Financial Institution Address>>

<<Date>>
Name: <<NCPName>>
Social Security Number: <<NCP SSN >>
Activity Number: <<ZBL activity #>>

On <<Date of EF122>>, the Department notified the person named above of our intent to collect up to \$<<Past Due Amount on CS-EF122>> in past-due support they owe by taking personal property, including wages, that belongs to them and may be in your possession.

The person has not paid the past-due support owed. The person has not contested the action, did not contest timely, or was unsuccessful in contesting this action.

WHAT YOU NEED TO DO

1. You are now required by Florida law to turn over the person's personal property in your possession, up to the amount of \$<<DATA POP>>. <<Option 1>>. Personal property includes financial assets, bank account balances, fair market value of securities, wages, and other forms of income, settlement proceeds, cash, credits, bonuses, severance pay and any other form of personal property subject to legal process.
2. Return this form to the address below:

<<Central Intercept Address>>
3. Make checks payable to the Child Support Program. Write the name of the person on the check and the activity number shown at the upper right.

This notice and the Department's actions are authorized by section 409.25656, Florida Statutes. Under Florida law, you are expressly discharged from any obligation or liability to the person who owes support with respect to any property of theirs affected by your compliance with this notice. The Department is authorized to file a civil action in circuit court to enforce compliance with this notice.

If you have
questions or
need help:

Call: <<CountyPhoneNumber>>
Chat with us or learn more at: floridarevenue.com/childsupport
Access your case online: childsupport.floridarevenue.com
Find an office near you: floridarevenue.com/childsupport/contact

DATA POP: Populate the amount of \$_____ with one of the following, whichever is least:

- 1) The field from the ZBL activity 'freeze amount requested',
- 2) The field from the ZBL activity 'partial release amount',
- 3) Delinquency [the 10, 12, 13 (when an open 10 account exists), and 19 (when an open 10 account exists), delinquency and account balance of the 20 series] from all cases included in the ZBL activity at the time of the levy.

Option 1: When activity reason equals "Securities" insert:

Unless otherwise instructed by the account owner, please liquidate the frozen securities in the order of greater value to lesser value in an amount sufficient to cover the obligation and transfer the resulting liquid assets.

Option 2: Insert Compliance Process Manager's signature



Child Support Program

CS-EF124
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

<<Option 1>> Release of Freeze

<<Financial Institution Name>>
<<Financial Institution Address>>

<<Date>>
Name: <<NCPName>>
Social Security Number: <<NCP SSN >>
Activity Number: <<ZBL activity #>>

This notice concerns the above-referenced person's accounts. This release applies only to the <<Date CS-EF121 generated>>, Notice to Freeze with the activity number that appears above. The release does not affect any other Notice to Freeze we may have sent you.

[] **This is a Full Release.** The release applies to the total past-due support amount that appears in the Notice of Freeze. You are hereby released from any further duty imposed on you by law to freeze this person's assets as directed by the Notice of Freeze.

[] **This is a Partial Release.** You are hereby authorized to release \$<<DATA POP>> to the obligor or joint owner of the property or account. The Notice of Freeze remains in effect as to any additional deposits made to the account.

This notice and action are authorized by section 409.25656, Florida Statutes.

Thank you for your cooperation in this matter. If you have questions, please call <<LevyPhoneNumber>>.

Signed,
<<Option 2>>
Executive Director's Designee
Issued on: <<Date>>

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

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Option 1: Make this an auto-populated field based on a status

- A.** Full
- B.** Partial

Option 2: Insert Compliance Process Manager's signature



Child Support Program

CS-EF125
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Extension of Freeze

<<Financial Institution Name>>
<<Financial Institution Address>>

<<Date>>
Name: <<NCPName>>
Social Security Number: <<NCP SSN >>
Activity Number: <<ZBL activity #>>

The person identified above has filed a petition in circuit court or under Chapter 120, Florida Statutes, contesting the Department's Notice of Intent to Levy for past-due support. Because the matter is being disputed, you are hereby notified that the Department is extending our <<Date on CS-EF121>>, Notice of Freeze for \$<<Past-due Amount on EF121>> in past-due support.

You must continue to freeze this person's assets/accounts. You may not transfer, dispose of or return any account balances, credits, debts, or other personal property owned, controlled by, or owed to this person, which are in your possession or control, up to the amount stated in the Notice of Freeze. This extension remains in effect until the dispute is resolved, the Department issues a levy notice, or issues a release.

The Department is authorized to bring an action in circuit court for an order to enforce compliance with this notice.

This notice and action are authorized by section 409.25656, Florida Statutes.

Thank you for your cooperation in this matter. If you have questions, please call <<LevyPhoneNumber>>.

Signed,
 <<Option 1>>
 Executive Director's Designee
 Issued on: <<Date>>

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

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Option 1: Insert Compliance Process Manager's signature



Child Support Program

CS-EF128
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

AFFIDAVIT OF SERVICE BY HAND DELIVERY

Obligor: <<Data Pop>>
Activity Number: <<Data Pop>>

STATE OF FLORIDA
COUNTY OF <<Data Pop>>

Before me this day personally appeared _____
(Affiant / Program Team Member)
who, being duly sworn, deposes and says:

On <<Date>>, I hand delivered a true and accurate copy of the *Notice of Intent to Levy* with the above activity number to <<Data Pop>>.

(Signature of Affiant / Program Team Member)

Sworn to (or affirmed) and subscribed before me this <<Data Pop>> day
of <<Data Pop>>, <<Data Pop>> by _____.
(Name of Affiant)

(Notary Signature)

(Print, Type or Stamp Name of Notary)

Personally known ☐

OR Produced Identification ☐

Type of Identification Produced: _____

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Child Support Program

CS-EF129
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Release of Freeze/Levy

Recipient Name
Recipient Address
City, State, Zip

Case Number: Enter CSP Case Number(s)

Activity Number: Enter Activity Number(s)

On Enter Date, the Florida Department of Revenue Child Support Program sent you a notice to tell you the Child Support Program would take money from your financial account to pay past-due child support you owe.

The Department is withdrawing the action and will not take the money from your financial account. If you filed a petition for administrative hearing, no further action will be taken on your petition. Any past-due support on your case(s) is still owed.

If you have any questions about this notice, please call 850-717-7191.

Enter Compliance Process Manager's Name
Authorized Representative

Enter Today's Date
Date

This document has been signed electronically as authorized by section 668.004, Florida Statutes.



Child Support Program

CS-EF130
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Consent to Levy

<<Date>>

Activity Number: <<ZBL activity #>>

I, <<NCPName>>, received a Notice of Intent to Levy from the Florida Department of Revenue concerning my account(s) at <<Financial Institution Linked to Activity>>.

I authorize the Department to take \$<<Consent Amount>> from my account(s) for payment of past-due support. I understand that if any past-due support remains after this payment, I still owe the remaining balance.

I understand that if I filed a petition for administrative hearing, no further action will be taken on my petition.

Signed _____

Date: <<Date>>

Consent to Levy by Joint Owner

(To be completed by joint owner only if account(s) are jointly owned)

I, <<Joint Owner>>, received a Notice of Intent to Levy from the Florida Department of Revenue concerning my account(s) at <<Financial Institution Linked to Activity>>.

I authorize the Department to take \$<<Consent Amount>> from my account(s) for payment of past-due support owed by <<NCPName>>.

I understand that if I filed a petition for administrative hearing, no further action will be taken on my petition.

Signed _____

Date: <<Date>>

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Child Support Program

CS-EF131
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice of Levy on Securities

<<NCPName>>
<<NCP Address>>

<<Date>>
Activity Number: <<ZBL activity #>>
Child Support Case Number: <<CaseNumber>>

On <<Date EF122 generated>>, the Department notified you of its intent to collect up to \$<<Past due amount listed on EF122>> in past-due support you owe by taking personal property, including wages, that belongs to you and may be in the possession of <<Financial Institution Linked to Activity>>.

If the financial institution is holding securities you own, it is required to sell the securities and send a cash payment to the Department to be applied to the past-due support you owe. The financial institution is authorized to deduct fees and commissions that are charged in the normal course of business.

WHAT YOU NEED TO DO

1. Instruct the financial institution as to which securities you want sold.

If the value of the securities held by the financial institution is greater than the amount you owe, you may instruct the financial institution as to which securities you want sold within seven (7) days after receiving this notice.

If you do not provide timely instructions, the financial institution is required to sell as many of your securities as needed to satisfy the full amount of your past-due support obligation, plus fees and commissions, beginning with the securities purchased most recently.

2. Call <<LevyPhoneNumber>> if you have questions about this notice.

This notice and the Department's actions are authorized by section 409.25656, Florida Statutes.

**If you have
questions or
need help:**

Call: <<CountyPhoneNumber>>
Chat with us or learn more at: floridarevenue.com/childsupport
Access your case online: childsupport.floridarevenue.com
Find an office near you: floridarevenue.com/childsupport/contact



Child Support Program

CS-EF132
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice of Special Account(s) Release

<<Financial Institution Name>>
<<Financial Institution Address>>

<<Date>>
Name: <<NCPName>>
SSN: <<NCP SSN >>
Address: <<Account Holder Address line 1>>
<<Account Holder Address line 2>>
<<City>> <<State>> <<Zipcode>>

Activity Number: <<ZBL activity #>>

This special release applies to the following account(s) only:

Account Number	Full Release	Partial Release	Amount To Hold
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	

Any other accounts belonging to the referenced account holder (and not specified above) must remain frozen for the full amount of <<Past due amount on EF121>> as stated in the Department's Notice to Freeze dated <<Date of EF121>>.

If you have any questions, please call <<LevyPhoneNumber>>.

Signed,
<<Option 1>>
Executive Director's Designee
Issued on: <<Date>>

This document has been signed electronically as authorized by section 668.004, Florida Statutes

Option 1: Insert Compliance Process Manager's signature

Option 1: Insert Compliance Process Manager's signature



Child Support Program

CS-EF280
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

**Notice to Freeze
Second Request for Information**

<<Financial Institution Name>>
<<Financial Institution Address>>

According to our records you have not responded to the attached Notice to Freeze as required by section 409.25656(2), Florida Statutes.

The Notice to Freeze informs you of the requirement to tell the Department:

- Of any wages, income, or other personal property owned by or owed to this person that you have in your control; and
- The amount, value, and location of any wages, income, or property.

Please complete the fields below with the freeze amount and date of freeze.

Amount Frozen: \$ _____

Date of freeze (MM/DD/YYYY): _____

☐ Check this box if the person does not have any open accounts at your financial institution.

Please provide this information by calling the number below or writing it on the Notice to Freeze form and mailing to:

<<Central Intercept Address>>

Your prompt cooperation is appreciated. The Department is authorized to enforce the requirement in court.

If you have questions, please call <<LevyPhoneNumber>>.

Signed,
<<Option 1>>
Executive Director's Designee
<<Date>>

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Option 1: Insert Compliance Process Manager's signature



Child Support Program

CS-EF287
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Thrift Savings Plan Cover Sheet

<<Financial Institution Name>>
<<Financial Institution Address>>

<<Date>>

If you have questions, please call <<LevyPhoneNumber>>.

Enclosure(s):
<<Insert title of the enclosed documents>>

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Child Support Program

CS-EF133
Rule 12E-1.029
Florida Administrative Code
Effective XX/XX
Draft 10-11-2019

Financial Institution Data Match Election Form

Financial Institution Name:

FEIN:

State Purchase Order Number:
(Assigned by the Child Support Program)

Complete this form to tell us the data exchange method you will use to submit electronic financial information to us for matching quarterly (As authorized by sections 409.25657 and 409.25656, Florida Statutes).

As used in this form “we” or “the Program” refers to the Florida Department of Revenue, Child Support Program and “you” or “your” refers to the Financial Institution completing this form.

Select one of the following methods for exchanging data with us:

Method 1 - All Accounts Method ☐

We will provide an electronic file identifying all our open accounts as detailed in Method 1 of the [National] *Financial Data Match Specifications Handbook* (available through the Child Support Program (the ‘Program’) or through the Internet at: https://www.acf.hhs.gov/sites/default/files/programs/css/msfidm_specifications_handbook.pdf. We will submit an electronic file to the Program within ten (10) business days after our quarterly data run week. This data file will identify all open accounts as of the most current date prior to submitting the quarterly file.

Method 2 - Matched Accounts Method ☐

We will match an electronic inquiry file supplied by the Program against all open accounts we maintain. We will report, in an electronic file, all information (detailed in Method 2 of the *Financial Data Match Specifications Handbook*) on all our open accounts matching people listed in the Program's inquiry file. We will return a match file to the Program within fifteen (15) business days after receiving or downloading the Program's inquiry file.

Data Exchange Choice (select one):

- ☐ We will perform our data exchange through a data processing company indicated below.
- ☐ We will upload/download by file transfer protocol (FTP) through the Program's secure web site.

The Program and the financial institution completing this form agree that information in our respective records and obtained from each other will be kept confidential and will be used solely for the purposes specified in sections 409.25657 and 409.25656, Florida Statutes.

Notice and Contacts:

Send all notices, paperwork, and other communications regarding Financial Institution Data Match (FIDM) to the address listed on the state purchase order, provided by the Program.

Quarterly billings should be mailed to:

Florida Department of Revenue
Child Support Program
Attention: FIDM Unit
P.O. Box 5556
Tallahassee, FL 32314-5556

Complete the information requested below:

Data Processing Company (if used):	
Contact Name:	
Address:	
Phone #:	
E-mail:	
FAX:	

Financial Institution Data Exchange Contact Name:
Address:
Phone #:
E-mail:
FAX:

Financial Institution Levy Contact Name:
Address:
Phone #:
E-mail:
FAX:

Financial Institution Billing Contact Name:
Address:
Phone #:
E-mail:
FAX:

Payment Terms

- A. We will reimburse you for the data match according to state law if you choose to bill us quarterly, in accordance with an amount specified on the annual state purchase order. The total cost reimbursement for services shall not exceed \$50 per quarter/\$200 annually for Match Method 1 or \$250 per quarter/\$1,000 annually for Match Method 2.
- B. You understand and agree that the cost structure stated in the annual state purchase order is guaranteed and that such costs shall not exceed your actual costs incurred for conducting the data match.
- C. Submit an itemized invoice on your letterhead for that quarter within thirty (30) days after submission of the data to:

Florida Department of Revenue
Child Support Program
Attention: FIDM Unit
P.O. Box 5556
Tallahassee, FL 32314-5556

Your invoice must contain:

- Your institution's name and payment mailing address
- The requested reimbursement amount in accordance with paragraph A above
- The month and year in which you or your data processor provided a data file
- The annual state purchase order number provided by the Program
- A contact name and phone number

Upon request, you will document data matching costs you incur and submit them to us along with an itemized statement of data matching services rendered.

Match Schedule

If you use a data processing company, we will contact them to establish a quarterly match week schedule.

If you process data internally, please enter a preferred data match week for each quarter (e.g., July 13-19, 2019, October 15-21, 2019):

Federal Parent Locator Service

Multistate Financial Institution Data Match

Specifications Handbook

Version 2.0
March 27, 2017

Administration for Children and Families
Office of Child Support Enforcement
330 C Street, SW, 5th Floor
Washington, DC 20201

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1. BACKGROUND

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) makes it more important than ever for children and their custodial parents to receive the child support they are entitled to, as the Act places time limits on the receipt of welfare assistance. To assist in this effort, the child support enforcement requirements of PRWORA mandate that each state employ quarterly matching of delinquent noncustodial parents to the accounts maintained at financial institutions. This handbook establishes the Specifications to conduct this matching.

2. INTRODUCTION

All data match filers should use these Specifications for all reports filed. For a general explanation of the institutions and financial assets subject to data match reporting, refer to the federal Office of Child Support Enforcement (OCSE) Action Transmittal 98-07 and 98-29 and the Data Match law of the states in which you do business.

3. PARTICIPATION

Check with your state for available reporting options. Many states offer two reporting methods. In those states, each financial institution subject to the data match laws must inform the state which of the two reporting methods it will use to report data match information. You will find a description of each method in this handbook.

4. METHOD ONE – ALL ACCOUNTS METHOD

Institutions may elect to present to the state a file identifying all open accounts by April 30 of each year and quarterly thereafter. Certain states may require you to file only one All Account file in the first quarter of the year, followed by quarterly updates of accounts opened and closed. Please check with your state for this information.

Institutions electing Method One may also elect to treat their required Form 1099 filing as part of their obligation under the Data Match program, making changes in their 1099 filing to meet data match requirements. These institutions are then required to send a supplemental report containing account information not included in the 1099 file.

5. METHOD TWO – MATCHED ACCOUNTS METHOD

Institutions may elect to match a file presented by the state, not more than quarterly, against all accounts maintained at that institution. The file will be sent to the person designated by the institution. It is to be returned with the Match File or No Match report after processing. Institutions electing this option must report information required on all accounts at the institution maintained on the state's Inquiry File. You must deliver these reports within 30-45 days of receiving the Inquiry File.

6. REPORTING AGENTS

Many financial institutions contract with reporting agents (also known as service agents, service providers, or transmitters) for Internal Revenue Service Form 1099 reporting. As these Specifications are similar to the Form 1099 format, these reporting agents may be used to report data match information. An institution electing Method Two that designates a reporting agent to receive, process, and report data match information on its behalf must inform the state of this designation. This is to guarantee the confidentiality of the information on the state Inquiry File.

Anytime an institution wants the state to send the Inquiry File to a recipient whose Tax Identification Number (TIN) is different from the institution, the state must be informed.

7. EXCHANGING DATA MATCH INFORMATION

These Specifications apply specifically to the files and reports named below:

- **Account Files** – Files submitted to the state listing all accounts of the financial institution under the option offered by Method One – All Accounts Method. This includes the supplemental file from institutions that elected to include their annual Form 1099 filing as part of their data match reporting. (For further information, please refer to Section B.3, “Combined 1099/Data Match Filing.”)
- **Account Update Files** – Files sent to the state reporting new, changed, or recently closed accounts which supplement or update information previously filed under Method One – All Accounts Method.
- **Inquiry File** – Files sent from the state to financial institutions electing to report under Method Two – Matched Accounts Method. This file contains a list of persons which the institution will match against its records.
- **Match Files** – The files sent to the state of accounts matched under Method Two – Matched Accounts Method, where the state supplied the institution with an Inquiry File.

All files sent to the state under the Data Match program contain only three types of records, which are defined in this publication.

1. Financial Institution Record
2. Account Owner Record
3. “T” Total Record

We wrote these Specifications to allow institutions to copy and change existing Form 1099 programs rather than create an entirely new layout. To minimize programming, certain Form 1099 fields are permitted in these Specifications and are designated as “Optional.”

8. COMMON DATA MATCH ERRORS

The state encourages filers to verify the content of their data match files to ensure the accuracy of the data. This may eliminate the need for states to return files for correction. This is especially important to those who have reports prepared by a reporting agent.

Filing institutions will receive the rejected files back with an explanation for the rejection. The institution should make the appropriate corrections and resend the file as soon as possible.

The following were frequently encountered problems experienced by the Massachusetts Department of Revenue in the first year of its Financial Institution Data Match operation.

- **Form 1099 reports submitted in place of Method One Data Match reports**

Although the magnetic media specifications for 1099 and data match reporting are similar, you cannot file a 1099 report in place of a data match report, as there are important differences. An institution may elect to combine 1099 and data match filing, but only after electing to do so on the BMRS-I, Data Match Election Form. Even so, the 1099 file must be modified as instructed in this handbook.

- **Non-interest bearing accounts omitted or excluded**

Although such accounts may be exempt from IRS 1099 reporting, these accounts are not excludable under the laws governing data match reporting.

- **Transmittal Report not included with Data Match file**

This slows the processing of your file.

- **Transmitter TINXID omitted on Transmittal**

- **“A” Record: The institution or money market fund TIN/FID omitted, positions 7-15**

Only numerals should appear in these positions. Hyphens and spaces between digits are also common errors.

- **Levy service mailing address incorrect or omitted, positions 131-210**

The levy service address may be different from that entered on the IRS 1099 report or the general street address.

- **“B” Record: Account Balance omitted, positions 351-357**

9. WHERE TO SEND DATA MATCH FORMS AND FILES

Consult your state data match reporting site for this address. Method Two institutions reporting matched accounts to different states should use Appendix D, “Data Match FIPS Code Directory,” to determine where to file their report.

10. SPECIAL DELIVERY

Financial institutions are advised to send data match CD-ROMs by courier mail to ensure timely receipt.

11. WHERE TO GET HELP

If you have any questions, regarding these specifications, please call the MSFIDM Help Desk at 410-277-9312 or e-mail them at fidm@ssa.gov.

A. “A” RECORD: FINANCIAL INSTITUTION INFORMATION

The “A” Record will be used by all filers regardless of the reporting method chosen. Separate “B” Record layouts for each reporting method follow. Type ‘A’ is alphabetic, type ‘N’ is numeric, and type ‘A/N’ is alphanumeric.

CHART A-1: “A” RECORD: FINANCIAL INSTITUTION INFORMATION				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “A.”
Filler	2-3	2	A/N	Space filled.
File Seq. Number	4-6	3	N	Enter the sequence number 001. This field is not relevant to Data Match, and may be left blank. (Optional)
Institution TIN	7-15	9	N	This must be the valid nine-digit Taxpayer Identification Number (TIN) assigned to your financial institution. Do not enter spaces, hyphens, or alpha characters.
Institution Name Control	16-19	4	A/N	You can obtain the Payer Name Control only from the mail label on the 1099 package mailed to most payers each December. If a 1099 package was not received or the Payer Name Control is unknown, leave this field blank. (Optional)
Year and Month	20-25	6	N	Enter the year and month the file generated in CCYYMM format. For example, you would enter April 2013 as 201304.
Filler	26-31	6	A/N	Space filled.
Test/Corr Indicator	32	1	A	Enter a valid test/corr indicator. Enter a “T” if this is a test file, otherwise leave blank. (Optional)
Service Bureau Indicator	33	1	N	Enter a “1” if you used a person or organization to prepare or submit data match information. A parent company submitting data for a subsidiary is not considered a service agent. (Optional)

CHART A-1: “A” RECORD: FINANCIAL INSTITUTION INFORMATION				
Field Name	Location	Length	A/N	Comments
Filler	34-41	8	A/N	Space filled.
Mag Tape Indicator	42-43	2	A	Enter the letters “LS” if you are filing a magnetic tape or cartridge, otherwise leave blank. (Optional)
Filler	44-48	5	A/N	Space filled.
Foreign Corporation Indicator	49	1	N	Enter a “1” if the financial institution is a foreign corporation. If not, leave blank. A foreign corporation is any corporation organized or created other than in or under the laws of the United States, any of its states or territories, or the District of Columbia. (Optional)
Institution Name	50-89	40	A/N	Institution name for levy service. Enter the name of the institution whose TIN appears in positions 7-15 of this “A” Record. Enter the name the state will use for proper levy processing. This is especially important for mutual funds.
Second Institution Name (or Transfer Agent)	90-129	40	A/N	If the Transfer Agent Indicator in position 130 contains a “0,” signifying there is no transfer agent, you may use this field to continue the institution name above. If the indicator in position 130 contains a “1,” this field may contain the name of the transfer agent. Transfer agents are not relevant to data match, but this information will be accepted from institutions that change their Form 1099 programming for data match reporting. Fill unused positions with spaces. (Optional)
Transfer Agent Indicator	130	1	N	Enter a “1” if the entity in 90-129 is the Transfer Agent. A transfer agent is used by institutions to pay certain taxes. Transfer agents are not relevant to data match, but this information will be accepted from institutions that change their Form 1099 programming for data match reporting. Fill unused positions with spaces. (Optional)

CHART A-1: “A” RECORD: FINANCIAL INSTITUTION INFORMATION				
Field Name	Location	Length	A/N	Comments
Institution Street Address	131-170	40		Address to which a levy should be mailed. This address may differ from that entered in these positions for Internal Revenue Service 1099 reporting, particularly for larger institutions. Verify and enter the address authorized to receive a state levy served upon your institution.
Institution City	171-199	29	A	City to which a levy should be mailed.
Institution State	200-201	2	A	State to which a levy should be mailed.
Institution Zip Code	202-210	9	N	ZIP Code to which a levy should be mailed.
Reporting Agent/Transmitter TIN	211-219	9	N	This must be the valid nine-digit TIN assigned to the reporting agent or transmitter filing the report. This is for both Method One and Method Two reporting agents or transmitters. For Method Two filers, this TIN would belong to the agent designated to receive the Data Match Inquiry file on an institution's behalf. This TIN must be the one entered on the Quarterly Inquiry/Response File Transmission Form. Do not enter hyphens or alpha characters. If the Institution TIN in positions 7-15 and the Reporting Agent/Transmitter TIN are the same, enter spaces.
Reporting Agent/Transmitter Name	220-290	71	A/N	This is not required if the Institution Name in positions 50-89 and Reporting Agent/Transmitter Name are the same.
Transmitter Street Address	291-330	40	N/A	The transmitter's street address.
Transmitter City	331-359	29	A	The transmitter's city.
Transmitter State	360-361	2	A	The transmitter's state.

CHART A-1: “A” RECORD: FINANCIAL INSTITUTION INFORMATION				
Field Name	Location	Length	A/N	Comments
Transmitter Zip Code	362-370	9	N	The transmitter’s ZIP Code.
Data Match File Indicator	371	1	A	M – The file submitted is a match file (M); the institution has elected Method Two, has matched its accounts to a State Inquiry file, and is remitting a list of those accounts owned by persons on that Inquiry File. A – The institution elected Method One and is submitting the file quarterly for the state to use in its internal data matching system. U – In states where permitted, the institution that elected Method One may have the option to submit a quarterly file to update the first quarter account file, identifying those accounts opened and closed in the prior quarter.
Filler	372-420	49	A/N	Space filled.

Method One filers should continue to the next section, “Method One –The All Accounts Method.” Method Two filers should skip to the section titled “Method Two – The Matched Accounts Method.”

B. METHOD ONE – THE ALL ACCOUNTS METHOD

B.1 Method One – “B” Record

This record layout is for filers electing Method One, the All Accounts Method of reporting Data Match information. Type ‘A’ is alphabetic, type ‘N’ is numeric, and type ‘A/N’ is alphanumeric.

CHART B-1: METHOD ONE – THE ALL ACCOUNTS METHOD “B” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “B.”
Year and Month	2-7	6	N	Enter the year and month the file generated in CCYYMM format from, “A” Record position 20-25. For example, you would enter April 2013 as 201304.
Payee Last Name Control	8-11	4	A	Enter the first four characters of the last name on the matched account.
Filler	12-14	3	A/N	Space filled.
Payee SSN	15-23	9	N	Enter the Social Security number (SSN) of the primary owner of the account.
Payee’s Account Number	24-43	20		Report the account number associated with the payee’s matched account.
Filler	44-60	17	A/N	Space filled.
Account Full Legal Title	61-160	100	A/N	Report the full account title of the account reported. Some institutions may find this helpful to report trust accounts, or other titles (for example: Law Office of...). (Optional)
Payee Foreign Country Indicator	161	1	N	If the address of the payee is in a foreign country, enter a “1” in this field; otherwise leave it blank.
1st Payee Name	162-201	40	A	Enter the name of the primary owner of the account (preferably surname first) whose Social Security number (SSN) is in positions 15-23 of the “B” Record.

CHART B-1: METHOD ONE – THE ALL ACCOUNTS METHOD “B” RECORD

Field Name	Location	Length	A/N	Comments
2nd Payee Name	202-241	40	A	If there are multiple payees, (for example: joint owners, partners, or spouses), use this field for those names not associated with the SSN in positions 15-23 of the “B” Record. If none, enter spaces.
1st Payee Street Address	242-281	40	A/N	The street address for the person whose SSN is in positions 15-23. If this does not exist, enter the street address for the second account owner.
1st Payee City	282-310	29	A	The city for the person whose SSN is in positions 15-23. If this does not exist, enter the city for the second account owner.
1st Payee State	311-312	2	A	The two-character state abbreviation for the person whose SSN is in positions 15-23. If this does not exist, enter the two-character state abbreviation for the second account owner.
1st Payee Zip Code	313-321	9	N	The ZIP Code for the person whose SSN is in positions 15-23. If this does not exist, enter the ZIP Code for the second account owner.
Filler	322-350	29	A/N	Space filled.
Account Balance	351-357	7	A/N	Zeroes required if position 361 is “0.” The account balance is necessary to prevent financial institutions from receiving large numbers of state levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive or negative). For brokerage firms reporting margin accounts, the balance or value is the account holder’s equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances greater than 9,999,999, enter 9,999,999.
Filler	358	1	A/N	Space filled.

CHART B-1: METHOD ONE – THE ALL ACCOUNTS METHOD “B” RECORD

Field Name	Location	Length	A/N	Comments
Trust Fund Indicator	359	1	N	<p>The Trust Fund Indicator is necessary for effective state levy service. For closed accounts, you may enter a zero but not a space.</p> <p>Possible values:</p> <p>0 – Not a trust account; closed account</p> <p>1 – UTMA/UGMA account</p> <p>2 – IOLTA account</p> <p>3 – Mortgage escrow account</p> <p>4 – Security deposits (including Real Estate)</p> <p>5 – Other trust or escrow</p> <p>6 – Information not available</p>
Account Status Indicator	360	1	N	<p>Possible values:</p> <p>Enter “0” if the account is open. Enter “1” if the account is closed.</p> <p>Enter “2” if the account is inactive. An inactive account is an account that has not had activity for a specified period of time determined by the financial institution.</p>
Account Balance Indicator	361	1	N	<p>Possible values based on value entered in positions 351-357: Enter “0” if there is no account balance.</p> <p>Enter “1” if there is an average balance.</p> <p>Enter “2” if there is a current balance (as of the day the report is created).</p>

CHART B-1: METHOD ONE – THE ALL ACCOUNTS METHOD “B” RECORD				
Field Name	Location	Length	A/N	Comments
Account Update File Indicator	362	1	N	For account update files only (if not sending Account Update files, leave this blank). Enter “0” if this account has been closed. Enter “1” if this is a new account, opened since the last report the financial institution filed. Enter “2” if there is revised account information from the last report the financial institution filed (changes in address, ownership, etc.).
Date of Birth	363-370	8	N	Report the account owner’s date of birth in CCYYMMDD format. If not available, enter blanks. For example, enter August 1, 1970 as 19700801.
Filler	371-380	10	A/N	Space filled.

CHART B-1: METHOD ONE – THE ALL ACCOUNTS METHOD “B” RECORD

Field Name	Location	Length	A/N	Comments
Account Type	381-382	2	N	Enter two-digits for the code which identifies the type of account. 00 – Not Applicable 01 – Savings Account 04 – Checking/Demand Deposit Account 05 – Term Deposit Certificate 06 – Collateral Account 11 – Money Market Account 12 – IRA/KEOGH 14 – ERISA Plan Account 16 – Cash Balances 17 – Compound Account 18 – Other Note: If an IRA or ERISA plan contains any of the other types, identify the account only as an IRA or ERISA plan. A compound account is an investment account where portions of the balance are in differing funds: stock, money market, bonds, etc.
Filler	383-410	28	A/N	Space filled.
2nd Payee SSN	411-419	9	N	Enter the SSN of the second owner of the account. If none, enter spaces.
Filler	420	1	A/N	Space filled.

B.2 Method One – “T” Record

CHART B-2: METHOD ONE – TOTAL RECORDS “T” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “T.”
Total Number of Accounts Reported	2-10	9	N	Numeric, sign trailing.
Number of Closed Accounts Reported	11-19	9	N	Numeric, sign trailing; account update files only.
Constant zero	20-28	9	N	Numeric, sign trailing.
Number of Trust Accounts Reported (All Types)	29-37	9	N	Numeric, sign trailing.
Number of New Accounts Reported	38-46	9	N	Account update files only numeric, sign trailing.
Filler	47-55	9	A/N	Space filled.
Number of Address/Owner Changes Reported	56-64	9	N	Account update files only numeric, sign trailing.
Filler	65-73	9	A/N	Space filled.
Constant zero	74-82	9	N	Numeric, sign trailing.
Total Dollar Amount Reported	83-91	9	N	Numeric, sign trailing.

CHART B-2: METHOD ONE – TOTAL RECORDS “T” RECORD				
Field Name	Location	Length	A/N	Comments
Total Number of IRAs Reported	92-100	9	N	Numeric, sign trailing.
Filler	101-420	320	A/N	Space filled.

B.3 Combined 1099/Data Match Filing

Where permitted, institutions making the election to report under Method One and include data match account information with their annual Form 1099 filing must change their 1099 “A” and “B” Records. Because Form 1099 specifications can vary from state to state, the format below may not be suitable for your institution. You must contact your state for further information on this filing option.

B.3.1 “A” RECORD

The character “A” (Account File) must be entered in position 371. Otherwise, positions 1-750 should be filled as required in IRS Publication 1220 for Form 1099.

B.3.2 “B” RECORD

Positions 6-662 should be filled as required in IRS Publication 1220. However, the following additional fields must be added to the “B” Record in the positions 663-684, where the IRS permits states to add “Special Data Entries.” With the exception of the Account Status Indicator defined below, these fields and their description are found in the complete Method One “B” Record layout, but their location will be different.

CHART B-3: METHOD ONE – COMBINED 1099/DATA MATCH “B” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “B.”
Year	2-5	4	N	Enter the year in CCYY format.
Account Status Indicator	663	1	N	Possible values: Enter “0” if the account is open. Enter “1” if the account is closed. Enter “2” if the account is inactive. An inactive account is an account that has not had activity for a specified period of time determined by the financial institution.
Account Balance	664-671	8	N	Whole dollars only, numeric, sign trailing.

CHART B-3: METHOD ONE – COMBINED 1099/DATA MATCH “B” RECORD

Field Name	Location	Length	A/N	Comments
Trust Fund Indicator	672	1	N	<p>The Trust Fund Indicator is necessary for effective state levy service. For closed accounts, you may enter a zero but not a space.</p> <p>Possible values:</p> <ul style="list-style-type: none"> 0 – Not a trust account; closed account 1 – UTMA/UGMA account 2 – IOLTA account 3 – Mortgage escrow account 4 – Security deposits (including Real Estate) 5 – Other trust or escrow 6 – Information not available
Account Type	673-674	2	N	<p>Enter two-digits for the code which identifies the type of account. 00 – Not Applicable</p> <ul style="list-style-type: none"> 01 – Savings Account 04 – Checking/Demand Deposit Account 05 – Term Deposit Certificate 06 – Collateral Account 11 – Money Market Account 12 – IRA/KEOGH 14 – ERISA Plan Account 16 – Cash Balances 17 – Compound Account 18 – Other <p>Note: If an IRA or ERISA plan contains any of the other types, identify the account only as an IRA or ERISA plan. A compound account is an investment account where portions of the balance are in differing funds: stock, money market, bonds, etc.</p>

CHART B-3: METHOD ONE – COMBINED 1099/DATA MATCH “B” RECORD				
Field Name	Location	Length	A/N	Comments
2nd Payee SSN	675-683	9	N	Enter the SSN of the second owner of the account. If none, enter spaces.
Account Balance Indicator	684	1	N	Possible values based on value entered in positions 351-357: Enter “0” if there is no account balance. Enter “1” if there is an average balance. Enter “2” if there is a current balance (as of the day the report is created).
Filler	685-722	38	A/N	Space filled.
Account Status Indicator	750	1	N	Enter “0” if the account is still open. Enter “1” if the account has been closed.

B.3.3 “T” RECORD

There are no modifications to be made to the Form 1099 “T” Record.

After filing combined information by the February 28 due date, a data match supplemental report will be due April 30. This will include all accounts not included on the 1099 file (such as non-interest bearing accounts), and all accounts opened and closed since January 1. An institution may file a complete All Accounts file in place of this supplemental report.

C. METHOD TWO – THE MATCHED ACCOUNTS METHOD

C.1 The Inquiry File: Specifications for Files to be Given to Financial Institutions for Data Matching

Financial Institutions (or their Reporting Agents) electing to perform the matching under Method Two, the Matched Accounts Method, will receive from the State an “Inquiry File” containing a list of persons to be matched.

Files the state sends to institutions for matching purposes must match against all open accounts the institution maintains and all account owners, including secondary owners. Note that institutions must match this file against accounts not normally considered for 1099 reporting, including non-interest bearing accounts and accounts earning less than \$10.00 in interest or dividends.

Inquiry Files contain only three kinds of records:

1. “D” A record identifying the year and month the state created the file
2. “T” The basic inquiry record, identifying the person to be matched
3. “T” The total record showing the number of inquiry records on this file

All records will be 99 characters in length and the records will be in groups of 100 records. These records are further defined below:

CHART C-1: METHOD TWO – THE INQUIRY FILES “D” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type Constant “D”	1	1	A	Constant “D.”
Year and Month File Generated	2-7	6	N	Enter the year and month the file generated in CCYYMM format.
Data Match File Indicator	8	1	A	Constant “M.”
Filler	9-99	91	A/N	Space filled.

CHART C-2: METHOD TWO – THE INQUIRY FILES “I” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “I.”
Inquiry Social Security Number	2-10	9	N	This is the SSN of the person to be matched. A match is to be reported by the financial institution anytime an account with the SSN indicated on the Inquiry File is found. It is possible that a single SSN will appear more than once on the Inquiry File. These multiple entries will be differentiated by entries in the Case Pass-Back Information in positions 57-71. If a match is found, matches should be reported for each account with each SSN and Case Pass-Back Information.
State Pass-Back Information	11-20	10	A/N	This field is a 10-digit alphanumeric (may be blank) entry which has significance to the state in its administration of the Data Match system. This information must be passed back to the state if a match is found. (If this field is blank, a blank is passed back.)
Inquiry Last Name	21-40	20	A/N	This alphanumeric field will be left-justified and filled with blanks. If the name to be recorded in this field exceeds 20 characters, it will be continued in positions 41-56. Matches identified by a corresponding SSN should be reported by the financial institution even if the name does not match the inquiry record.
Inquiry First Name	41-56	16	A/N	Left-justified and filled with spaces.
Case Pass-Back Information	57-71	15	A/N	This 18-digit alphanumeric field (may be blank) has significance to the state for its child support case administration. This field must be passed back to the state if a match is found. (If the ID Suffix is a blank, a blank is passed back.)
FIPS Code Pass-Back Information	72-76	5	A/N	This field is a five-digit alphanumeric field which contains the FIPS code of the state inquiring about the SSN. This information must be passed back to the state if a match is found. Financial institutions will use this code to determine which state will receive the account information for the match.

CHART C-2: METHOD TWO – THE INQUIRY FILES “I” RECORD

Field Name	Location	Length	A/N	Comments
Additional State Pass-Back Information	77-99	23		Optional field used by the state to pass information to the financial institution.

CHART C-3: METHOD TWO – THE INQUIRY FILES “T” RECORD

Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “T.”
Number of Inquiry Records on This File	2-11	10	N	Numeric, sign trailing.
Filler	12-99	88	N/A	Space filled.

The Inquiry File contains highly confidential data. Therefore, all Method Two filers are to destroy the files, regardless of delivery medium, after conducting the data match, but no longer than sixty days. Deletion is not acceptable. You must overwrite the file and save with nulls before erasing the file.

C.2 The Match File: Specifications for Files to be Given to State by Financial Institutions

C.2.1 METHOD TWO – “A” RECORD

The character “M” (Match File) must be entered in position 371. Otherwise, The Matched Accounts “A” Record is nearly identical to the “A” Record found earlier in this Specifications document. Please refer to it for filing instructions.

C.2.2 METHOD TWO – “B” RECORD

Once having matched an Inquiry SSN to an account, the financial institution will report account information on the following “B” Record. Be sure to read the note regarding Primary and Secondary SSN reporting at the end of the record description.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “B.”
Year and Month	2-7	6	N	Enter the year and month the file generated in CCYYMM format passed back from Inquiry File data, “A” Record position 20-25. For example, you would enter April 2013 as 201304.
Payee Last Name Control	8-11	4	A	First four characters of the last name.
Filler	12-14	3	A/N	Space filled.
Matched SSN	15-23	9	N	Enter the numeric Social Security number (SSN) matched from the Inquiry File.
Payee’s Account Number	24-43	20		Report the account number associated with the payee’s matched account.
Filler	44-60	17	A/N	Space filled.
Account Full Legal Title	61-160	100	A/N	Report the full account title of the account matched. Some institutions may find this helpful to report trust accounts, or other titles (for example: Law Office of....”) (Optional)
Matched Name Foreign Country Indicator	161	1	N	If the address of the payee is in a foreign country, enter a “1” in this field; otherwise leave blank.
Matched Name	162-201	40	A	Enter the name on the account from the financial institution account records. Be sure to enter both the first and last name.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
2nd Payee Name	202-241	40	A	Method Two filers having matched an account to the name entered in positions 162-201, will enter the name of any other owner of the account. If none exists, leave blank. If the secondary owner has been entered in position 162-201, enter the primary owner name.
Matched Name Street Address	242-281	40	A/N	Enter the street address for the Matched Name whose SSN is in positions 15-23. If this does not exist, enter the street address for the second account owner.
Matched Name City	282-310	29	A	Enter the city for the Matched Name whose SSN is in positions 15-23. If this does not exist, enter the city for the second account owner.
Matched Name State	311-312	2	A	Enter the two-character state abbreviation for the Matched Name whose SSN is in positions 15-23. If this does not exist, enter the two-character state abbreviation for the second account owner.
Matched Name Zip Code	313-321	9	N	Enter the ZIP Code for the Matched Name whose SSN is in positions 15-23. If this does not exist, enter the ZIP Code for the second account owner.
FIPS Code Pass-Back Information	322-326	5	A/N	FIPS Code Pass-Back Info from the “I” Record, positions 72-76 For federal data matching, insert the two-letter abbreviation of the state where the account is located. The FIPS Code Pass-Back Information field supplied by the state on the Inquiry File for matching purposes must be returned along with the account information. If the state file includes multiple records matching the account, submit the account information once for each time the individual appears on the state Inquiry File.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
Additional State Pass-Back Information	327-349	23		Pass-Back from “I” Record, positions 77-99. For federal data matching, this field may be left blank. The Additional State Pass-Back Information field supplied by the state on the Inquiry File for matching purposes must be returned along with the account information. If the state file includes multiple records matching the account, submit the account information once for each time the individual appears on the state file.
Blank	350	1	A/N	Space filled.
Account Balance	351-357	7	N	If position 361 is “0,” then zeroes are required. The Account Balance is necessary to prevent financial institutions from receiving large numbers of state levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive or negative). Do not include decimals. For brokerage firms reporting margin accounts, the balance or value is the account holder’s equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances greater than 9,999,999, enter 9,999,999.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
Match Flag	358	1	N	<p>The FI will compare the SSN and first four characters of last name. All SSN matches identified by a corresponding SSN should be reported by the institution. An additional comparison of the matched last name to the last name on the Inquiry File may prevent the financial institution from receiving incorrect levies.</p> <p>Enter “0” if the institution is unable to match the last name.</p> <p>Enter “1” if the first four letters of the matched last name and that of the Inquiry File last name are the same.</p> <p>Enter “2” if the first four letters of the matched last name and that of the Inquiry File last name are not the same.</p>
Trust Fund Indicator	359	1	N	<p>Enter a single digit (0-6) to indicate whether the account registration is a trust or escrow account. Enter a zero if the account is not registered as a trust or escrow. For closed accounts, a zero may be entered but not a blank.</p> <p>Possible values:</p> <ul style="list-style-type: none"> 0 – Not a trust account 1 – UTMA/UGMA account 2 – IOLTA account 3 – Mortgage escrow account 4 – Security deposits (including Real Estate) 5 – Other trust or escrow 6 – Information not available
Account Status Indicator	360	1	N	<p>Enter “0” if account is open. Enter “1” if account is closed.</p> <p>Enter “2” if account is inactive. An inactive account is an account that has not had activity for a specified period of time determined by the financial institution.</p>

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
Account Balance Indicator	361	1	N	Possible values based on value entered in positions 351-357: Enter “0” if there is no account balance. Enter “1” if there is an average balance. Enter “2” if there is a current balance (as of the day the report is created).
Filler	362	1	A/N	Space filled.
Date of Birth	363-370	8	N	Report the matched account owner’s date of birth, if known, in CCYYMMDD format, otherwise, enter zeroes. For example, enter August 1, 1970 as 19700801.
State Pass-Back Information	371-380	10		The State Pass-Back field supplied on the Inquiry File must be returned along with the account information. If the state file includes multiple records matching the account, submit the account information once for each time the individual appears on the state file.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
Account Type	381-382	2	N	<p>Enter two-digits for the code which identifies the type of account. 00 – Not applicable</p> <p>01 – Savings account</p> <p>04 – Checking/demand deposit account</p> <p>05 – Term deposit certificate</p> <p>06 – Collateral Account</p> <p>11 – Money market account</p> <p>12 – IRA/KEOGH</p> <p>14 – ERISA Plan Account</p> <p>16 – Cash Balances</p> <p>17 – Compound Account</p> <p>18 – Other</p> <p>Note: If an IRA or ERISA plan contains any of the other types, identify the account only as an IRA or ERISA plan. A compound account is an investment account where portions of the balance are in differing funds: stock, money market, bonds, etc.</p>
Case Pass-Back	383-397	15	A/N	<p>Case Pass-Back Information from “I” Record, positions 57-071.</p> <p>The Case Pass-Back field supplied by the state on the Inquiry File must be returned along with the account information. If the state file includes multiple records matching the account, submit the account information once for each time the individual SSN appears on the state file.</p>
Filler	398-400	3	A/N	Space filled.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
Payee Indicator	401	1	N	Enter “0” if the matched account owner is the sole owner of the account. Enter “1” if a match is generated against a secondary owner's SSN. Enter “2” if the matched account is to the primary owner, and there are secondary owners to the same account.
Primary SSN	402-410	9	N	If the SSN matched to an account is a secondary owner (and a “1” has been entered in position 401), enter the account's primary-owner SSN.
2nd Payee SSN	411-419	9	N	Enter the SSN of the second owner of the account.
Filler	420	1	A/N	Space filled.

Note for Method Two Filers Regarding Primary and Secondary SSN Matching

Generally, if there are multiple owners of an account, the Primary Owner is the SSN designated for tax reporting. A Secondary Owner would be any others. The following are instructions to clarify the Primary and Secondary owners reporting. All other fields not specified below are to be filled as instructed in the “B” Record layout above.

If an SSN matched from the State Inquiry File is found to be the Primary Owner of an account, follow these instructions:

- The Matched SSN is entered in the Matched SSN field in positions 15-23
- The Matched Name is entered in the Matched Name field in positions 162-201
- The Secondary Owner’s name will be entered in the 2nd Payee Name field in positions 202-241
- If the account owner is the sole owner of the account, enter “0” in the Payee Indicator field in position 401; enter “2” in position 401 i-f more than one owner exists
- The Secondary Owner’s SSN will be entered in the 2nd Payee SSN in positions 411-419 All other fields are to be filled as instructed in the “B” Record layout

If an SSN from the State Inquiry File is found to be a Secondary Owner of an account, follow these instructions:

- The Matched SSN is entered in the Matched SSN field in positions 15-23
 - The Matched Name is entered in the Matched Name field in positions 162-201
 - The Primary Owner's name will be entered in the 2nd Payee Name field in positions 202-241
 - A "1" is entered in the Payee Indicator field in position 401
 - The Primary Owner's SSN will be entered in the Primary SSN field in positions 402-410
- All other fields are to be filled as instructed in the "B" Record layout

C.2.3 METHOD TWO – "T" RECORD

CHART C-5: METHOD TWO – THE MATCH FILES "T" RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant "T."
Total Number of Accounts Reported	2-10	9	N	Enter the total number of accounts matched to the SSNs on the Inquiry File.
Constant zero	11-19	9	N	Numeric, sign trailing
Number of Accounts with Match Flags	20-28	9	N	Numeric, sign trailing Enter the total number of matches identified by SSN and the first four letters of the last name which are reported by the institution (where "B" Record position 358 is "1"). This comparison of the matched last name to the last name on the Inquiry File may prevent financial institutions from receiving incorrect levies.
Number of Trust Accounts Reported (All Types)	29-37	9	N	Numeric, sign trailing.
Constant zero	38-46	9	N	Numeric, sign trailing.
Blanks	47-55	9	A/N	Space filled.

CHART C-5: METHOD TWO – THE MATCH FILES “T” RECORD

Field Name	Location	Length	A/N	Comments
Constant zero	56-64	9	N	Numeric, sign trailing.
Blanks	65-73	9	A/N	Space filled.
Total Number of Accounts Compared Against State File	74-82	9	N	Numeric, sign trailing.
Total Dollar Amount Reported	83-91	9	N	Numeric, sign trailing.
Total Number of IRAs Reported	92-100	9	N	Numeric, sign trailing.
Blanks	101-420	320	A/N	Space filled.

C.3 How to Report No Matches Found

Those filing under Method Two may have no matches to report after comparing their accounts against the state Inquiry File. Reporting agents and institutions that process Data Match Method Two in-house each have separate No Match directions.

For a reporting agent filing reports for more than one institution, follow these instructions:

1. If the agent finds no matches for any institution, it may file a report by entering “No Matches” on a completed Inquiry/Response File Transmission Form. Attach a list containing every institution name, TIN, and the total number of accounts compared against the Inquiry File for each.
2. Agents reporting both matches and no matches must include a complete “A” and “T” Record on the Match File for every institution it compares against the Inquiry File. Do not omit those institutions with no matches, but enter zeroes in the appropriate positions of the “T” Record. An institution that has been omitted may find itself in violation of data match filing requirements.

3. Agents reporting for a single financial institution that files a Method Two report for itself, and finds no matches after comparing its accounts to the Inquiry File, may file a No Match Report by entering “No Matches” on a completed transmittal report. Include the total number of accounts compared against the Inquiry File.

D. DATA MATCH FIPS CODE DIRECTORY

The state Inquiry File contains the name, SSN, and other information for matching purposes. Included in this information is the five-digit Federal Information Processing Standard (FIPS) Code. The first two digits of this Code identifies the state that requested the match information.

To facilitate the return of the match information, the following list provides the FIPS Codes and their corresponding state or territory.

CHART D-1: FIPS CODE DIRECTORY			
FIPS Code	State/Territory	FIPS Code	State/Territory
01	Alabama	33	New Hampshire
02	Alaska	34	New Jersey
04	Arizona	35	New Mexico
05	Arkansas	36	New York
06	California	37	North Carolina
08	Colorado	38	North Dakota
09	Connecticut	39	Ohio
10	Delaware	40	Oklahoma
11	District of Columbia	41	Oregon
12	Florida	42	Pennsylvania
13	Georgia	44	Rhode Island
15	Hawaii	45	South Carolina
16	Idaho	46	South Dakota
17	Illinois	47	Tennessee
18	Indiana	48	Texas
19	Iowa	49	Utah
20	Kansas	50	Vermont
21	Kentucky	51	Virginia
22	Louisiana	53	Washington
23	Maine	54	West Virginia
24	Maryland	55	Wisconsin

CHART D-1: FIPS CODE DIRECTORY			
FIPS Code	State/Territory	FIPS Code	State/Territory
25	Massachusetts	56	Wyoming
26	Michigan	60	American Samoa
27	Minnesota	66	Guam
28	Mississippi	69	Northern Mariana Islands
29	Missouri	70	Palau
30	Montana	72	Puerto Rico
31	Nebraska	74	U.S. Minor Outlying Islands
32	Nevada	78	Virgin Islands