

Working Effectively with the Department of Revenue in Collecting Child Support

By Marilyn Ray Smith, Esq.

Marilyn Ray Smith is deputy commissioner for the Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR). Any views expressed here are her own and not necessarily those of the DOR. This is an updated, unpublished version of the article that appeared in the Massachusetts Bar Institute Family Law Section Review Vol. 5, No. 2 (2003).

Societal changes over the last 30 years have resulted in increasing numbers of children being raised in single-parent families, with these children facing a life of poverty if their noncustodial parents fail to meet their financial responsibilities. More than 22,000 children are born out of wedlock in Massachusetts every year, while another 14,000 to 15,000 children see their parents separate or divorce. A major strategy in keeping these children out of poverty and off welfare is successful child support enforcement.

Because every child support case in the Commonwealth has some connection with the Child Support Enforcement Division of the Department of Revenue (DOR), it is important for the family law practitioner to understand the extent of DOR's involvement – whether minimal or extensive – so that you can properly advise clients of their rights and responsibilities, as well as direct them in how to work effectively with DOR. This article provides a roadmap for how DOR works and includes tips for practitioners to ensure both that DOR has the necessary information to process the case, and that you and your clients understand the basis for the actions that DOR takes. Armed with this knowledge, you can help DOR and your clients identify problems and bring them to a speedy resolution.

DOR's caseload

There is no income means test for child support enforcement services from DOR; services are available at no cost to children regardless of the income of their parents. With the responsibility to enforce almost 120,000 support orders, DOR relies heavily on automation to collect more than \$450 million a year. Total collections since 1987 have exceeded \$4.8 billion, of which \$3.7 billion went to the families of the Commonwealth. On average, almost \$2 million a day moves through our payment-processing center, with 2.5 million payments issued each year to single-parent families. When everything is in order, child support payments are electronically transferred by DOR via direct deposit or DOR's Child Support Card within 24 hours of receipt of payments from noncustodial parents and employers. Our computer is called COMETS – Commonwealth of Massachusetts Enforcement Tracking System – and like all computers, it must have accurate information in order to function properly. Unfortunately, when information is missing or inaccurate, delays occur – frustrating custodial and noncustodial parents alike. Ensuring accurate and complete information is an area where private counsel can be of great assistance, both to DOR and to your clients.

IV-D cases

DOR operates pursuant to a complex statutory scheme required by Title IV, Part D of the Social Security Act (42 U.S.C. 651 et. seq.), and is therefore referred to in Chapter 119A and elsewhere as the “IV-D agency,” which handles “IV-D cases.” These are the cases where DOR provides a full range of child support services, including:

- Establishing paternity;
- Establishing, collecting and enforcing child and medical support orders, including the use of income assignment and wage levy;
- Modifying support orders;
- Transferring income withholding and medical support orders when a noncustodial parent changes jobs;
- Pursuing support in interstate cases under the Uniform Interstate Family Support Act (UIFSA) and other available remedies;
- Assessing interest and penalties on past-due child support;
- Levying bank accounts;
- Placing liens on real estate, insurance settlements, public pension accounts and lottery winnings;
- Revoking or suspending professional, recreational and driver’s licenses and motor vehicle registrations;
- Intercepting federal and state tax refunds;
- Referring cases to the U.S. Department of State for denial of passports;
- Reporting delinquent child support accounts to credit reporting agencies; and
- Bringing actions for contempt of court or criminal non-support.

Most of the administrative enforcement remedies used by DOR to collect past-due support – described in more detail below and in the accompanying chart – are not available to cases not being enforced by DOR. Except in cases where there is a very high probability that child support will be paid on time and in full, you should advise clients who are custodial parents to take advantage of DOR’s child support enforcement services, available at no cost. For noncustodial parents, it also can be advantageous for DOR to keep the records of payments in the event there is a dispute about whether payments were made.

Non-IV-D cases

DOR also has limited responsibility for all “non-IV-D cases” – cases where the parents have not sought DOR’s assistance. Since October 1998, as a convenience to employers and as required by federal law, all child support wage assignments must be paid through DOR, even if the family wants no involvement by DOR. We call these “non-IV-D income withholding only cases.” The only service we provide in these cases is collecting and disbursing the payments from the wage assignments, keeping track of payments as they come in and go out. We do not keep track of arrearages nor do we take steps to find a new employer or initiate any enforcement action if payments stop.

In addition, all cases with a child support order established or modified after October 1, 1998, must be included in the state case registry, even if there is no wage assignment and no DOR involvement. We call these “state case registry only cases.” We provide no services on these cases. Information on all cases – IV-D and non-IV-D alike –

must be reported weekly to the federal Office of Child Support Enforcement for inclusion in the federal case registry. At present there are about 4,500 non-IV-D income withholding only cases, and about 16,500 state case registry only cases.

Source of referrals

DOR gets cases from several sources: (1) public assistance referrals from the Department of Transitional Assistance, MassHealth, and the Department of Social Services; (2) requests from other states where one party lives in Massachusetts; and (3) applications from non-welfare custodial and noncustodial parents seeking our assistance with their child support case – to establish, enforce or modify an order. Because most of the cases handled by the private bar are in the third category, this discussion will concentrate on these cases.

While we receive some applications via the mail or the Internet seeking assistance in establishing an order, most non-welfare cases come to us after an order has been established by private counsel or by *pro se* litigants. We pick up approximately 500 such cases a month from the probate court. Time is of the essence in ensuring that all the necessary information is accurately and quickly transmitted to DOR, so that the money starts flowing to the family.

DOR box at the probate court

So that documents can be transmitted to DOR quickly, in every court there is a “DOR box,” into which you can place documents related to a specific child support case. Usually, this box is located in the register’s office. DOR collects these documents daily in the main courthouses; they are mailed to DOR daily from the satellite courthouses, such as Fitchburg and Lawrence. The child support documents include the application for child support services (or Child Support Case Registry Intake Form), the signed court order, any stipulations relating to child support, and the wage assignment. If the separation agreement contains provisions relating to child support that are not covered in the court order, such as post-majority support, make sure those provisions are included. Because provisions are often inter-connected, it is best to include the entire separation agreement.

State case registry

Make sure your client – whether custodial or noncustodial parent – fills out the application for child support services (or Child Support Case Registry Intake Form), spelling proper names correctly and providing accurate Social Security numbers and dates of birth of all the parties and the children. Every party to a child support case – whether IV-D or non-IV-D – must provide **and update as necessary** the following information for the state case registry: name; Social Security number; residential and mailing addresses; telephone and cellphone numbers; driver’s license number; and name, address and telephone number of employer. In any subsequent child support proceeding, the court can find proper service if the notice of the proceeding was sent to the most recent residential or employer address filed with the state case registry. In cases enforced by DOR, COMETS maintains information on the amount of support due under the order, including arrearages, interest, penalties and fees, as well as amounts collected and disbursed by DOR.

Terms of court order and stipulation

Make sure that the terms of the court order and any stipulation are clear, legible and unambiguous and that the current support obligation is expressed as a dollar figure to be paid at a regular interval. COMETS cannot process orders that are based on a percentage of income or bonuses, unless the amount is reduced to a sum certain, either by agreement of the parties or order of the court. While COMETS can accommodate orders that include seasonal adjustments to the amount of child support, practitioners should be sure the order clearly states the exact date on which the change in the amount of child support is to take place, as well as the exact amount of support to be paid both before and after the adjustment. In addition, orders should not merely refer to the child support guidelines or statutory law, but must contain a specific dollar figure. When the child support obligation is stated as a specific dollar amount to be paid at a regular interval, the potential for error and confusion about the correct amount of support due is greatly reduced. Practitioners may refer to CSE Directive 04-2 “Child Support Orders that are Unclear, Illegible, Ambiguous, or Lack Information Necessary to Collect and Enforce the Order” (December 22, 2004), available on DOR’s web site at www.mass.gov/cse, for more information on the action DOR takes when we receive a child support order that lacks the information necessary to collect and enforce the order; contains terms that are unclear, illegible or ambiguous; or includes contingencies that are subject to interpretation.

Wage assignment order

If support is to be paid by wage assignment, deliver the order to DOR via the DOR box, as noted above. **Do not mail the wage assignment to the employer.** All states must use the federally mandated income withholding notice that is issued by the state child support agency, so that all employers in the country receive the same income withholding notice. Even more important, DOR must have a record of the amount and terms of the order to properly and quickly process the payments. Quite simply, if we have no record of the case, we will not know what to do with payments remitted by the employer. Frequently, it takes a phone call from a frustrated parent or attorney to identify the case. **We must have a copy of the court order in order to release the funds to the proper payee.**

Practitioners should also make sure that the court order clearly states whether the wage assignment is effective immediately or is suspended. If the order is silent on the issue of wage withholding, does not clearly indicate whether the wage assignment is immediate or suspended or states that wage assignment is not ordered (for which there is no statutory authority), DOR will treat the wage assignment as suspended. DOR will implement a suspended wage assignment if the noncustodial parent does not comply with the order and support becomes 30 days past-due or upon request of either party.

Administrative transfer of wage assignments

Four times a week, COMETS matches child support cases against information that Massachusetts employers report to DOR relating to new employees and independent contractors (within 14 days of hire) and current employees (once a quarter). This information also includes employment information about Massachusetts cases reported to the federal government by other states. COMETS automatically generates a wage

assignment when a new employer is identified, including cases where a noncustodial parent subject to a Massachusetts order is working in another state.

In cases owing past-due support, the amount of the assignment is increased by 25 percent until the arrearage is paid in full. The most effective remedy for collecting current support, wage assignments account for about 80 percent of collections. DOR has issued more than 900,000 wage assignments to employers since 1993.

Unemployment and workers' compensation benefits

Every week, COMETS conducts data matches with the Division of Unemployment Assistance (DUA) (formerly Employment and Training (DET)) and the Division of Industrial Accidents (DIA) to identify noncustodial parents receiving unemployment or workers' compensation benefits; where there is a match, COMETS then issues a wage assignment. DOR also collects past-due support from lump-sum settlements at DIA. To avoid confusion and extra work for these agencies, counsel should not ask the court to issue new wage assignments for cases being enforced by DOR. If the case is in our system and the noncustodial parent starts to receive these benefits, the wage assignment will automatically be issued to DUA or DIA.

Payments before wage assignment goes into effect

It usually takes several weeks after issuance of the court order for the employer to begin deducting child support from the noncustodial parent's paycheck. Until then, in cases being enforced by DOR, advise your clients **to make payments to DOR, and not to make or receive direct payments**. Direct payments are guaranteed to cause arrears balance problems. If the noncustodial parent pays the custodial parent directly, DOR will have no record of the payments. Once an arrearage of more than \$500 occurs, we will commence a variety of enforcement actions, ranging from intercepting tax refunds to suspending drivers' licenses. While we will give credit to noncustodial parents the first time this happens, it nonetheless takes several weeks for DOR to get evidence from the noncustodial parent that the payments were made, followed by confirmation from the custodial parent that the payments were received.

Brochures containing payment stubs and instructions are available at the courthouses throughout the Commonwealth. Instructions and payment stubs are also available online at www.mass.gov/cse (choose "*Payment Forms and Info*" and click on "*payment identification stubs*") and can be summarized as follows:

- (1) Until the support payments are deducted by the employer, make the payments by check or money order payable to the Commonwealth of Massachusetts. Do not send cash.
- (2) Print the payor's name and Social Security number on the check or money order to ensure proper credit and attach the completed payment identification stub to the check or money order. Be sure to print legibly on the payment stub.
- (3) Mail payments to the Department of Revenue (DOR), PO Box 55144, Boston, MA 02205-5244.

How to get credit for direct payments

DOR receives about 200 requests a month from noncustodial parents seeking credit for payments made directly to the custodial parent. The noncustodial parent must send credible documentation, such as copies, front and back, of cancelled checks or money order receipts, to the Child Support Enforcement Division, Department of Revenue, PO Box 7057, Boston, MA 02204, Attention: Direct Pay. DOR then sends copies of those checks or other documentation to the custodial parent to verify that the payments were received. Upon receipt of confirmation or the expiration of 10 days with no response from the custodial parent, DOR gives the noncustodial parent credit for those payments. This is a cumbersome and time-consuming process for all involved. Therefore, as noted above, **advise clients not to make direct payments.** If a noncustodial parent persists in making direct payments after notice to desist, DOR will decline to give credit for these payments, deeming them gifts to the children.

Medical support order

Every child support order must include a provision for health-care coverage of the child. If no health insurance is currently available, ask the judge to issue an order requiring that health insurance be provided “if and when available.” The order for health insurance will therefore be in place in the event the noncustodial parent obtains health insurance or changes jobs where health insurance is available. In April 2003, DOR began issuing the federally mandated National Medical Support Notice, which is an automated and streamlined version of the Qualified Medical Child Support Order (QMCSO). This notice must be deemed by employers to meet all the requirements of a QMCSO under section 609(a) of ERISA, if it is issued by the state’s child support agency. Thus, in cases receiving full child support services from DOR, an order to provide health insurance coverage will be transferred by DOR to the noncustodial parent’s new employer, along with the wage assignment, without the necessity of a court hearing – thus saving parents a trip to the courthouse.

Changes in custody

When custody changes from one parent to another, make sure that the issue of child support is addressed in the new custody order, and that DOR gets a copy of the order. If the order is silent or if we receive no notice of the change, we will assume that the child support order continues to be in effect, and the case will accrue arrearages, with the attendant enforcement actions. Clients often assume DOR will automatically terminate their order if custody changes. We cannot do so, and will stop assessing support only if we receive a copy of a court order to that effect.

Modifications

As ability to pay changes, parents often obtain modifications of child support orders, either *pro se* or with counsel, without notifying DOR that the order has changed. Until we receive a new court order, we will continue to assess and enforce child support according to information in our records. Make sure to put copies of any orders modifying child support in the DOR box, **even if the clients do not currently receive DOR services.** If it is a “non-IV-D income withholding only” case, we must notify the employer of the change in the amount of the order. Countless times, the cause of payment mishaps and account problems is traced to the fact that parties changed the order (or

made direct payments) without telling DOR, resulting in time-consuming and frustrating efforts on the part of all to straighten out a problem that could easily have been avoided.

When the obligation to pay child support ends

The duty to pay child support terminates by operation of law when the youngest child reaches the age of 18, unless the court order provides a different termination date. COMETS must have a specific date indicating when the order will terminate and practitioners can make sure that the order terminates as the parties intended by clearly stating the termination date, including the day, month and year, in the order. If the court order is silent as to the termination date, DOR will select the date of the youngest child's 18th birthday. If the order extends the child support obligation beyond the youngest child's 18th birthday, but the termination date is unclear or ambiguous, DOR will select the date of the youngest child's 23rd birthday, unless otherwise ordered by the court. In cases in which the termination date is based on several contingencies that are subject to interpretation, DOR will select as the termination date the contingency that is most favorable to continued financial support to the child.

Six months before the youngest child turns 18 in cases receiving full child support services, DOR sends a notice to the custodial parent specifying that the support order will end on the child's 18th birthday, unless DOR has received a copy of a court order extending it to a specific date beyond the 18th birthday. However, if arrears are owed, the wage assignment (including the extra 25 percent) will stay in effect and DOR will continue to use other available enforcement remedies until all arrears are paid in full.

Distribution of payments

Federal law dictates how child support payments are distributed. Payments are allocated to current support before arrears, and to arrears owed to the family before arrears owed to the Commonwealth, with one exception. Federal tax refund intercepts are allocated first to any arrears owed to the Commonwealth, and then to arrears owed to the family – and never to current support. If support is owed to more than one family and less than the full amount is received, amounts for current support are prorated among the families in proportion to the amount of current support due. Collections on arrears are prorated among the families in proportion to the amount of arrears due, unless the arrearage collection is the result of a contempt action, in which case it is distributed as described below.

Payments on contempts

In cases involving multiple families, if the noncustodial parent makes a payment as the result of a contempt action on behalf of one of those families, DOR allocates that payment to the family on whose behalf the contempt was brought, **provided we receive proper documentation accompanying the payment**, so that we can make an exception to the general rule for prorating payments. Counsel should make sure that DOR staff stationed at the court are notified of these payments, so that they can submit the necessary transmittal form that must accompany the payment to ensure that it is posted correctly.

Direct deposit or debit card

Custodial parents must receive child support payments from DOR either through direct deposit into their bank accounts or through deposits made by DOR into their Child Support Card, a Visa®-branded debit card, accounts. Effective January, 2005, DOR will send child support payments by mailed check only on an exemption basis when certain limited qualifications are met. Electronic payments, whether by direct deposit or the Child Support Card, get payments to families faster than checks delivered by mail. Electronic payments are a safer, more reliable form of payment, as they cannot get lost or stolen and are available as soon as they are deposited into the recipient's account. Electronic payments also eliminate excessive check cashing fees and provide an electronic audit trail that ensures payments can always be located. More information about mandatory electronic payment delivery options and the exemptions from mandatory electronic payment can be found in CSE Directive 04-1 "Mandatory Electronic Delivery of Child Support Payments," (December 22, 2004) or by visiting the Frequently Asked Questions section of our web site at www.mass.gov/cse.

DOR recommends direct deposit as the preferred choice for receiving child support payments. Both direct deposit and the Child Support Card offer parents security and convenience and similarly are offered free of charge by DOR. Parents use the Child Support Card as they would a conventional debit card, by accessing funds at ATMs and by making purchases wherever Visa® is accepted. There are, however, ATM and other transaction fees associated with the Child Support Card, as detailed in the "Electronic Payment Application" and the Frequently Asked Questions section of our web site. Practitioners should encourage parents to review this information carefully so that they can make a well-informed decision between direct deposit and the Child Support Card.

Custodial parents who would like to enroll for direct deposit can obtain applications at the courthouses. Even better, to expedite the process, parents can apply for direct deposit online at www.mass.gov/cse via our Case Manager (choose "Account Services" and then select "Direct Deposit"). Once on this page, parents will need to know their PIN and access code in order to apply. If they do not know these numbers, they can select "Forgot your Access Code or PIN?" and follow the directions. Parents who do not enroll for direct deposit will be automatically selected for a Child Support Card, but may switch to direct deposit at any time. Parents can find out if a payment was deposited into their Child Support Card account and can check their account balance by visiting the JPMorgan Chase "My Account" web site at www.myaccount.chase.com or calling their customer service bureau toll-free at (866) 352-5851.

Safety concerns

DOR takes steps to enforce support safely in cases that involve domestic violence. If you are concerned that child support enforcement could put your client or your client's children at risk, contact us at (800) 332-2733. Our domestic violence specialists can work with the client to review options, and make referrals as appropriate to other service providers.

Enforcement remedies

Accompanying this article is an enforcement matrix that lists enforcement actions that are initiated **only for cases enforced by DOR** when the relevant selection criteria are met. Many remain active until past-due support is paid in full, even if payments on current support are made by wage assignment. Most are fully automated – the computer conducts data matches overnight and automatically issues wage assignments, liens, levies and other attachments of income and assets. For example, every other week, DOR conducts data matches with information from banks and other financial institutions, and when a delinquent obligor's account is identified, a levy is issued. Once a week, the federal government conducts data matches to intercept federal income tax refunds and other federal payments, and also provides DOR with information about noncustodial parents who work or bank in other states. In addition, DOR makes available information about delinquent child support obligors to insurance companies making settlements, the U.S. Department of State in issuing and renewing passports, and credit reporting agencies evaluating credit. Finally, DOR can initiate suspension or revocation of professional, recreational and drivers' licenses and motor vehicle registrations of noncustodial parents who refuse to pay child support. Collectively, these enforcement remedies are highly effective, bringing in more than \$100 million in past-due support a year.

Limited exemptions from enforcement

Some noncustodial parents may be able to seek exemption from certain enforcement remedies, in limited circumstances. For example, noncustodial parents who have voluntarily paid the total amount billed by DOR and who have not missed more than 3 weekly, 2 bi-weekly, or 1 monthly payment in the last 6 months, may be exempt from levy of the first \$2,500 in a personal checking account. In addition, if the noncustodial parent receives Supplemental Security Income (SSI) or other government needs-based benefits or is suffering severe financial distress, he or she may be eligible to claim a hardship. All these requests require credible documentation.

Unpaid child support a judgment by operation of law

Each child support payment becomes a judgment by operation of law as it becomes due and unpaid, and is enforceable like any other judgment in the state, and entitled to full faith and credit. There are few defenses to enforcement – limited to challenging the validity of the underlying court order or mistake of fact, such as wrong person or no past-due support is owed. If your client has a valid basis to object to DOR's enforcement action, make sure that a request for administrative review is timely filed, and is accompanied by credible documentation. Failure to provide proper documentation will result in denial of the review. A noncustodial parent not satisfied with DOR's determination may, within 45 days of the issuance of the final determination letter, seek judicial review in the court that issued the order. DOR's determination letter indicating that administrative remedies have been exhausted must accompany the request for judicial review. Judicial review is limited to correcting any mistakes of fact. G.L. c. 119A, §§ 6(c), 13(a), 17.

Interest and penalties

DOR charges 1 percent interest and .5 percent penalties on the last day of every month in which the noncustodial parent owes more than \$500 in past-due support. To encourage payment of current support, noncustodial parents who pay the total current support obligation due for the month will not be charged interest and penalties in that month. If the case does not have a current support order (an “arrears-only” case), DOR will not charge interest and penalties in any month in which the noncustodial parent pays the total monthly amount of the court ordered arrears payment, most recent court order or wage levy. When noncustodial parents have more than one case, DOR looks at each case separately to see whether the total payments allocated to each case were enough to prevent charges of interest and penalties in each particular case. It is therefore possible for a noncustodial parent to be charged interest and penalties in one of his or her cases and not another.

Noncustodial parents may be eligible for an exemption from interest and penalty charges if they satisfy and provide documentation of one of the following criteria. It is the noncustodial parent’s responsibility to notify DOR of the existence of any of the exemption criteria:

- Receipt of benefits from a needs-based program, such as Supplemental Security Income (SSI), Transitional Assistance to Needy Families (TANF) or State Veterans’ benefits;
- Residing with the minor child for whom support is owed, either because the noncustodial parent has physical custody of the child or the parents are cohabiting and the current support order has been terminated;
- Inability to meet the support obligation for the previous six months due to:
 - loss of employment, but noncustodial parent is participating in a seek-work or job training program and is not receiving workers’ compensation or unemployment benefits;
 - institutionalization in a psychiatric facility;
 - a medically verified disability that prevents or impairs earning capacity; or
 - incarceration, but noncustodial parent is participating in or has successfully completed job training and responsible parenthood programs while incarcerated as documented by the correctional facility; or
- Approved hardship exemption according to DOR’s hardship policy.

Noncustodial parents may also qualify for a waiver of interest and penalties owed to the Commonwealth if they meet certain payment conditions. DOR cannot waive interest that is owed to the custodial parent – only the custodial parent can do that. However, noncustodial parents who pay in full the arrears principal owed to the custodial parent and the Commonwealth and any interest owed to the custodial parent may be eligible for waiver of interest owed to the Commonwealth, as well as waiver of penalties – an incentive designed to encourage payment of past-due support.

Get off the line and online!

Practitioners can obtain specific information about their clients’ child support cases by accessing DOR’s web site at ww.mass.gov/cse. This information includes payment status, payment history, checks issued, distribution of payments and recent case

activity, including enforcement actions taken. You also can find information about the child support program, such as brochures, forms and worksheets, how to request a modification, legislative updates, an online child support calculator (based on the Child Support Guidelines), and much more.

To gain access to your client's information, you will need a personal identification number (PIN) and access code. Follow these steps to obtain your identification numbers:

- (1) To get your PIN, mail or fax a power of attorney on your office letterhead that includes the name, address and Social Security number of each client you represent, as well as your Board of Bar Overseers number. The mailing address is Child Support Enforcement Division, Department of Revenue, P.O. Box 7057, Boston, MA 02204, Attention: POA. The fax number is (617) 887-7540.
- (2) Once the power of attorney is received, we will send you your own ten-digit PIN and six-digit access code. These two identification numbers will give you access to all of your clients' cases. The power of attorney is valid for one year.
- (3) To gain access to the client's information, go to www.mass.gov/cse and log into the Case Manager.
- (4) Follow the prompts for entering your PIN and access code.

Attorneys and parents who have used this web site have found it useful. Not only does it save time, information can be printed right off the web site for future reference. You can also contact us online by selecting "*Contacts*," choosing "*General Requests*," and using the online feedback form.

Arrears management

DOR has developed a comprehensive arrears management program to help deal with increasing arrears balances and their detrimental effects on noncustodial parents, custodial parents and the Commonwealth's child support program. DOR promulgated an arrears management regulation, found at 830 CMR 119A.6.2 and available on DOR's web site at www.mass.gov/cse, which outlines the arrears management program. Effective January, 2004, DOR may accept an offer in settlement of all or a portion of the arrears owed to the Commonwealth where there is serious doubt as to liability or collectibility. DOR may also equitably adjust the amount of child support arrears owed to the Commonwealth when the noncustodial parent has no present or future ability to pay the full arrearages. The arrears management program is limited only to those arrears owed to the Commonwealth as a result of a custodial parent's assignment of support rights. DOR cannot settle or equitably adjust any child support arrears, including interest, owed to a custodial parent.

DOR will enter into a settlement or equitable adjustment agreement only if we determine that such an agreement is in the best interest of the Commonwealth and furthers the public policy of the Commonwealth that dependent children be maintained, as completely as possible, from the resources of their parents. DOR's authority to settle or equitably adjust arrears owed to the Commonwealth is wholly discretionary and no

noncustodial parent has a right to a settlement or equitable adjustment. DOR will not enter into agreements with noncustodial parents who willfully try, or have tried, to evade their duty to support their children, act with intent to defraud or intentionally conceal assets or financial history from DOR. DOR may also void any agreement that we entered into based upon fraudulent information.

As part of a settlement or equitable adjustment, DOR will suspend certain enforcement actions when a noncustodial parent has entered into a written settlement or equitable adjustment agreement and continues to comply with the terms of that agreement. The written agreement will list the enforcement actions that DOR will suspend while the noncustodial parent is in compliance and those that will continue if the noncustodial parent meets the general criteria for such enforcement actions. Although the specific enforcement actions suspended may differ depending on the circumstances of a particular case, in most cases, DOR will forego the use of bank levy, credit reporting and license revocation.

To begin the process, a noncustodial parent must submit a completed Offer in Settlement or Request for Equitable Adjustment form and a Statement of Financial Condition, all of which are available by contacting DOR's Customer Service Bureau at www.mass.gov/cse.

Cooperation with private bar

DOR continues to work to improve its provision of child support services to the children of the Commonwealth, looking for ways to strengthen parents' provision of financial and emotional support for their children. To this end, we are committed to working with the private bar to be more responsive, streamline procedures and make information available quickly. The private bar, in turn, can help us by becoming knowledgeable about DOR's systems and procedures so that you can give accurate information to clients, and by providing us with all the necessary documentation, such as court orders and changes in addresses, as soon as it is available.

DOR attorneys represent the Child Support Enforcement Division, pursuing the Commonwealth's interest in ensuring that children are supported by their parents. We must allocate litigation resources in a balanced and efficient manner so as to benefit the greatest number of children in need of services. DOR's strength is in its access to information from employers, banks and other government agencies to generate high volume collections at low cost. DOR is not able to devote the resources and individual attention to a case that private counsel may provide, not just for child support but also for other issues important to the family, such as custody and visitation, alimony and distribution of assets. We look forward to working with members of the private bar to maximize our mutual strengths in ensuring that the child support enforcement system serves the needs of the children and families of the Commonwealth.