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IRS RECEIVES A GOLDEN HEART AWARD

WASHINGTON — The Internal Revenue Service has received a 1999 Golden Heart Award from the Association for Children for Enforcement of Support (ACES). ACES is a non-profit, child support advocacy organization.

The award was given for assisting children and their families who were owed support by a parent who failed to make support payments.

Through an agreement with the Department of Health and Human Services, the IRS acted as a national collection agent for state agencies in all child support cases. The IRS withheld all or part of a delinquent parent's income tax refund and offset it against the amount that parent owed for child support. The state agencies turned the withheld refunds over to the custodial parent.

In Fiscal Year 1997, the IRS collected more than \$1 billion in unpaid child support. The IRS has collected more than \$7.4 billion since 1981, when the Congressionally-mandated program began.

Since January 1999, the Financial Management Service (FMS) has administered the Tax Refund Offset Program. The Debt Collection Act of 1996 authorized the FMS to combine this IRS program with the Department of the Treasury's Offset Program.

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