

PROCEDURE REFERENCE

FmHA Instruction 1951-C

PURPOSE

This letter is sent to a borrower as notification of the results of a County Supervisor's review of IRS offset.

UNITED STATES DEPARTMENT OF AGRICULTURE
FARMERS HOME ADMINISTRATION
(Location)

(date of mailing)

(Inside Address)

Dear (Name of Borrower):

- We have reviewed the information you submitted concerning Internal Revenue Service (IRS) offset and have requested that your name be removed from IRS offset records. No offset will be exercised against your refund.
- We have reviewed the information you submitted concerning IRS offset and do not agree with you. We believe that your FmHA debt is legally enforceable and that you are at least 3 months behind in your payments. Your name will remain on IRS records, and offset will be exercised against your refund. In addition, information concerning your account will be reported to a credit bureau.

Sincerely,

County Supervisor