



PERSONAL INCOME TAX BULLETIN 2017-01

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State Income Tax Refund Intercept, Act 93 of 2016

On July 20, 2016, Governor Tom Wolf signed into law Act 93 of 2016, which amended the Crime Victims Act. The amendment is effective January 16, 2017.

The Act authorizes the Department of Revenue to deduct from a personal income tax refund, the amount of any court-ordered obligation arising from a criminal prosecution or proceeding.

Any liability deducted from a refund will be remitted by the department directly to the clerk of court for the county in which the order was entered. An administrative fee of \$15 for performing the offset will also be deducted from the refund prior to remitting to the court. Any remaining amount of the refund will be issued to the taxpayer.

The Department of Revenue will notify taxpayers in writing of the offset. The notification will include the amount of the offset and the name and contact information for the court in which the payment was remitted. Taxpayers who wish to contest the obligation or have any questions regarding the offset must contact the court indicated on the notice.

For additional information regarding Act 93, visit the department's website at www.revenue.pa.gov.