

THE NEW IWO IS THE OLD IDO

Understanding the Incoming Withholding for Support Order
(OMB0970-0154)

BACKGROUND

- 42. U.S.C. Section 666(b)(6)(A)(ii)* requires income withholding orders to be in a standard format prescribed by the Secretary.
- Dating back to 1998, the Office of Child Support Enforcement (“OCSE”) (an office of the U.S. Department of Health and Human Services) distributed a standard income withholding form to be used by the states. (*See* 64 FR 6237).
- Florida has been using an income deduction order, currently Family Law Form 12.996(d).

* [formally 42 U.S.C. 466(b)(6)(A)(ii)]

BACKGROUND

- On May 16, 2011, the OCSE issued an Action Transmittal ([OSCE-AT-11-05](#)). The Action Transmittal published the revised IWO form, and provided instructions for the IWO.
- The Action Transmittal mandates the use of the approved form by the states and implemented a deadline as to when the form must be used.

BACKGROUND

- According to the Action Transmittal, effective May 31, 2012, employers are required to reject any order withholding income:
 - if it is not on the approved OMB form.
 - if the IWO instructs the employer to send a payment to an entity other than a State Disbursement Unit (SDU).
 - the IWO does not contain all information necessary for the employer to comply with the withholding.
 - the form is altered or contains invalid information
 - the amount to be withheld is not a dollar amount
 - a copy of the underlying order is required and not included. (If employer receives IWO from an attorney or private individual, a copy of the underlying order containing a provision authorizing income withholding must be attached.)
- (See *Income Withholding for Support (OMB0970-0154) – Instructions*).
- The IWO must be used in both IV-D and non IV-D cases. (See Information for the Judicial Community Regarding the Child Support Enforcement Program).

ISSUES

- The new IWO does not contain information that is statutorily required in Florida to be included in all income deduction orders. (For example, Fla. Stat. Sections 61.13(1)(a)1, 61.1301(1)(b)5).
- The statutorily required information could not be inserted into the IWO because the form cannot be altered. If the form is altered, or not the approved form, employers must reject the IWO.

RESPONSE

- On April 2, 2012, the Family Law Rules Committee and the Florida Bar filed an Emergency Petition to Adopt Florida Family Law Rules of Procedure Form 12.996(d).
- The proposed form creates an addendum to the IWO (because employers must reject an IWO if altered or not the approved form).
- The addendum includes the information that is required under the Florida Statutes (ex. child support termination schedule).
- The addendum must be completed and attached to the IWO.
- On June 28, 2012, the Florida Supreme Court, in Rule Case SC12-618, adopted the proposed addendum as Form 12.996(d).

FILLING OUT THE IWO

- Ultimately, it will be the parties' or their attorneys' burden to provide the information that is required to complete the IWO.
- Some of the information, when necessary, can be gleaned from various documents filed in the case.
- Instructions to the IWO have been provided by the OCSE.
- Below are some clarifications, along with instructions specific to the Thirteenth Judicial Circuit.
 - “Order Identifier” must be 13 characters long. The first two numbers, “29”, is county specific, so it indicates a case out of Hillsborough County.
 - The rest of the order identifier is made up of the assigned case number.
 - For example: Case is 11-DR-000123. The order identifier would be: 29110000123DR.
 - The order identifier must also be inserted on the top of page 3.
 - The order identifier can be used in the “Remittance Identifier” section.
 - The “CSE Agency Case Identifier” is a number created by the Department of Revenue in DOR cases. Therefore, leave blank if it is not a DOR case.

HOW TO FIND FEINS

- The parties, or their attorneys, are ultimately responsible for providing the FEIN, if it is available. The following information may be helpful in locating the FEIN.
- The W-2 forms of the employee should include the FEIN.
- FEINs can also be found in the annual reports of a business.
- Online searches:
 - EDGAR <http://www.sec.gov/edgar.shtml>
 - Florida Department of State: Department of Corporations. You can search for a corporation, limited partnership, and limited liability company. <http://ccfcorp.dos.state.fl.us/corinam.html>
 - To find non-profit FEIN, you can search GuideStar. <http://www.guidestar.org/Home.aspx>

ADMINISTRATIVE ORDER

- The Thirteenth Judicial Circuit has uploaded a copy of the IWO, along with the Florida Addendum to Income Withholding for Support, to its “[forms](#)” section of the website.
- Administrative Order [S-2012-029](#), entered on May 31, 2012, sets forth certain procedures that relate to the entry of IWOs in the Thirteenth Judicial Circuit. The AO requires the use of a Payment Information Sheet, which has been included in the Income Withholding for Support Order link on the “forms” section of the website.

SUMMARY

- As of May 31, 2012, the IWO replaces the IDO. The unified family courts in the Thirteenth Judicial Circuit will be using the IWO until further notice.
- A completed Florida Addendum to Income Withholding for Support must be attached to the IWO in order to satisfy statutory requirements.
- Administrative Order S-2012-029 sets forth requirements that relate to the issuance of an IWO.