

INCOME WITHHOLDING FOR SUPPORT - Instructions

The Income Withholding for Support (IWO) is the OMB-approved form used for income withholding in:

- Tribal, intrastate, and interstate cases enforced under Title IV-D of the Social Security Act
- All child support orders initially issued in the state on or after January 1, 1994
- All child support orders initially issued (or modified) in the state before January 1, 1994, if arrearages occur

This form is the standard format prescribed by the Secretary in accordance with section 466(b)(6)(a)(ii) of the Social Security Act. **Except as noted, the following information is required and must be included.**

Please note:

- For the purpose of this IWO form and these instructions, "state" is defined as a state or territory.
- Dos and don'ts on using this form are found at www.acf.hhs.gov/css/resource/using-the-income-withholding-for-support-form-dos-and-donts.

I. Sender Information: (Completed by the Sender) Check one box for fields 1a – 1d.

1a. **Income Withholding Order/Notice for Support (IWO).** Check the box if this is an initial IWO.

1b. **Amended IWO.** Check the box to indicate that this form amends a previous IWO. Any changes to an IWO must be done through an amended IWO.

1c. **One-Time Order/Notice For Lump Sum Payment.** Check the box when this IWO is to attach a one-time collection of a lump sum payment after receiving notification from an employer/income withholder or other source. When this box is checked, enter the amount in field 14, Lump Sum Payment, in the Amounts to Withhold section. Additional IWOs must be issued to collect subsequent lump sum payments.

1d. **Termination of IWO.** Check the box to stop income withholding on a child support order. Complete all applicable identifying information to aid the employer/income withholder in terminating the correct IWO.

1e. **Date.** Date this form is completed and/or signed.

1f. **Child Support Enforcement (CSE) Agency, Court, Attorney, Private Individual/Entity (Check one box).** Check the appropriate box to indicate which entity is sending the IWO. If this IWO is **not** completed by a state or tribal CSE agency, the sender should contact the CSE agency (see www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-requirements) to determine if the CSE agency needs a copy of this form to facilitate payment processing.

NOTE TO EMPLOYER/INCOME WITHHOLDER: This IWO must be regular on its face. The IWO must be rejected and returned to sender under the following circumstances:

- IWO instructs the employer/income withholder to send a payment to an entity other than a state disbursement unit (for example, payable to the custodial party, court, or attorney). Each state is required to operate a state disbursement unit (SDU), which is a centralized facility for collection and disbursement of child support payments. Exception: If this IWO is issued by a court, attorney, or private individual/entity and the initial child support order was entered before January 1, 1994, or the order was issued by a tribal CSE agency, the employer/income withholder must follow the payment instructions on the form.
- Form does not contain all information necessary for the employer to comply with the withholding.
- Form is altered or contains invalid information.
- Amount to withhold is not a dollar amount.
- Sender has not used the OMB-approved form for the IWO.
- A copy of the underlying order is required and not included. If you receive this document from an attorney or private individual/entity, a copy of the underlying support order containing a provision authorizing income withholding must be attached.

1g. **State/Tribe/Territory.** Name of state or tribe sending this form. This must be a government entity of the state or a tribal organization authorized by a tribal government to operate a CSE program. If you are a tribe submitting this form on behalf of another tribe, complete field 1i.

1h. **Remittance ID (include w/payment).** Identifier for the SDU/Tribal Payee designated in the Remittance Information section, field 22, that employers/income withholders must include when sending payments for this IWO. The Remittance ID is entered as the case identifier on the electronic funds transfer/electronic data interchange (EFT/EDI) record.

NOTE TO EMPLOYER/INCOME WITHHOLDER: The employer/income withholder must use the Remittance ID when remitting payments so the SDU or tribe can identify and apply the payment correctly. The Remittance ID is entered as the case identifier on the EFT/EDI record.

1i. **City/County/Dist./Tribe. *Optional*** field for the name of the city, county, or district sending this form. If entered, this must be a government entity of the state or the name of the tribe authorized by a tribal government to operate a CSE program for which this form is being sent. If a tribe is submitting this form on behalf of another tribe, enter the name of that tribe.

1j. **Order ID. *Optional*** unique identifier associated with a specific child support obligation. It could be a court case number, docket number, or other identifier designated by the sender.

1k. **Private Individual/Entity.** Name of the private individual/entity or non-IV-D tribal CSE organization sending this form.

1l. **Case ID.** Unique identifier assigned to a state or tribal CSE case. In a state IV-D case as defined at 45 Code of Federal Regulations (CFR) 305.1, this is the identifier reported to the Federal Case Registry (FCR). One IWO must be issued for each IV-D case and must use the unique CSE Agency Case ID. For tribes, this would be either the FCR identifier or other applicable identifier.

II. Employer and Case Information: (Completed by the Sender)

2a. **Employer/Income Withholder's Name.** Name of employer or income withholder.

2b. **Employer/Income Withholder's Address.** Employer/income withholder's mailing address including street/PO box, city, state, and zip code. (This may differ from the employee/obligor's work site.) If the employer/income withholder is a federal government agency, the IWO should be sent to the address listed under Federal Agency Income Withholding Contacts and Program Information at www.acf.hhs.gov/css/resource/federal-agency-iwo-and-medical-contact-information.

2c. **Employer/Income Withholder's FEIN.** Employer/income withholder's nine-digit Federal Employer Identification Number (if available).

3a. **Employee/Obligor's Name.** Employee/obligor's last name and first name. A middle name is ***optional***.

3b. **Employee/Obligor's Social Security Number.** Employee/obligor's Social Security number or other taxpayer identification number.

3c. **Employee/Obligor's Date of Birth.** Employee/obligor's date of birth is ***optional***.

3d. **Custodial Party/Obligee's Name.** Custodial party/obligee's last name and first name. A middle name is ***optional***. Enter one custodial party/obligee's name on each IWO form. Multiple custodial parties/obligees are not to be entered on a single IWO. Issue one IWO per state IV-D case as defined at 45 CFR 305.1.

3e. **Child(ren)'s Name(s).** Child(ren)'s last name(s) and first name(s). A middle name(s) is **optional**. (Note: If there are more than six children for this IWO, list additional children's names and birth dates in the **Supplemental Information** section, field 33). Enter the child(ren) associated with the custodial party/obligee and employee/obligor only. Child(ren) of multiple custodial parties/obligees is not to be entered on an IWO.

3f. **Child(ren)'s Birth Date(s).** Date of birth for each child named.

3g. **Blank box.** Space for court stamps, bar codes, or other information.

III. Order Information: (Completed by the Sender)

The first field identifies which state or tribe issued the order. The other fields identify the dollar amounts for specific kinds of support (taken directly from the support order) and the total amount to withhold for specific time periods.

4. **State/Tribe.** Name of the state or tribe that issued the support order.

5a-b. **Current Child Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying support order.

6a-b. **Past-due Child Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying support order.

6c. **Arrears Greater Than 12 Weeks?** The appropriate box (Yes/No) must be checked indicating whether arrears are greater than 12 weeks.

7a-b. **Current Cash Medical Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying support order.

8a-b. **Past-due Cash Medical Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying support order.

9a-b. **Current Spousal Support.** (Alimony) Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying support order.

10a-b. **Past-due Spousal Support.** (Alimony) Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying order.

11a-c. **Other.** Miscellaneous obligations dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying order. **Must specify** a description of the obligation (for example, court fees).

12a-b. **Total Amount to Withhold.** The total amount of the deductions **per** the corresponding time period. Fields 5a, 6a, 7a, 8a, 9a, 10a, and 11a should total the amount in 12a.

NOTE TO EMPLOYER/INCOME WITHHOLDER: An acceptable method of determining the amount to be paid on a weekly or biweekly basis is to multiply the monthly amount due by 12 and divide that result by the number of pay periods in a year. Additional information about this topic is available in [Action Transmittal 16-04](https://www.acf.hhs.gov/css/resource/correctly-withholding-child-support-from-weekly-and-biweekly-pay-cycles), Correctly Withholding Child Support from Weekly and Biweekly Pay Cycles (<https://www.acf.hhs.gov/css/resource/correctly-withholding-child-support-from-weekly-and-biweekly-pay-cycles>).

IV. Amounts to Withhold: (Completed by the Sender)

Fields 13a through 13d specify the dollar amount to be withheld for this IWO if the employer/income withholder's pay cycle does not correspond with field 12b.

13a. **Per Weekly Pay Period.** Total amount an employer/income withholder should withhold if the employee/obligor is paid weekly.

13b. **Per Semimonthly Pay Period.** Total amount an employer/income withholder should withhold if the employee/obligor is paid twice a month.

13c. **Per Biweekly Pay Period.** Total amount an employer/income withholder should withhold if the employee/obligor is paid every two weeks.

13d. **Per Monthly Pay Period.** Total amount an employer/income withholder should withhold if the employee/obligor is paid once a month.

14. **Lump Sum Payment.** Dollar amount withheld when the IWO is used to attach a lump sum payment. This field should be used only when field 1c is checked.

15. **Document Tracking ID.** *Optional* unique identifier for this form assigned by the sender.

Please Note: Employer/Income Withholder's Name, FEIN, Employee/Obligor's Name and SSN, Case ID, and Order ID must appear in the header on page two and subsequent pages.

V. Remittance Information: (Completed by the Sender except for the "Return to Sender" check box, field 25. Fields 26-29 are completed only if required by state or tribal law.)

Payments are forwarded to the SDU in each state, unless the initial child support order was entered by a state before January 1, 1994, and never modified, accrued arrears, or was enforced by a child support agency or by a tribal CSE agency. If the order was issued by a tribal CSE agency, the employer/income withholder must follow the remittance instructions on the form in the Supplemental Information Section.

16. **State/Tribe.** Name of the state or tribe sending this document.

17. **Days.** Number of days after the effective date noted in field 18 in which withholding must begin according to the state or tribal laws/procedures for the employee/obligor's principal place of employment.

18. **Date.** Implementation date of this IWO, expressed as date of "service," "receipt," or "mailing." Only one of the three choices is to be entered in the blank line.

19. **Business Days.** Number of business days within which an employer/income withholder must remit amounts withheld pursuant to the state or tribal laws/procedures of the principal place of employment.

20. **Percentage of Disposable Income.** The percentage of disposable income that may be withheld from the employee/obligor's paycheck. It is the sender's responsibility to determine the percentage an employer/income withholder is required to withhold. Senders must enter a specific percentage and not a range of percentages.

NOTE TO EMPLOYER/INCOME WITHHOLDER: The employer/income withholder may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act [15 USC §1673(b)]; or 2) the amounts allowed by the jurisdiction of the employee/obligor's principal place of employment (i.e., the amounts allowed by state law if the employee/obligor's principal place of employment is in a state; or the amounts allowed by tribal law if the employee/obligor's principal place of employment is under tribal jurisdiction).

If permitted by the state or tribe, you may deduct a fee for administrative costs. The combined support amount and fee may not exceed the limit on the IWO.

State-specific withholding limitations, time requirements, and any allowable employer fees are available at www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements. For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf or https://www.bia.gov/tribalmap/DataDotGovSamples/tld_map.html.

Depending on applicable state or tribal law, you may need to consider amounts paid for health care premiums to determine disposable income and apply appropriate withholding limits.

A federal government agency may withhold from a variety of incomes and forms of payment, including voluntary separation incentive payments (buy-out payments), incentive pay, and cash awards. For a more complete list, see 5 CFR 581.103.

21. **State/Tribe.** Name of the state or tribe sending this document.

NOTE TO SENDER: The Sender must designate the correct SDU. In certain cases, the Sender may be required to designate an SDU (field 22), corresponding SDU Address (field 23), and if required Locator Code (field 24) that is different than the Sender's SDU (see OCSE's AT-17-07: Interstate Child Support Payment Processing, <https://www.acf.hhs.gov/css/resource/interstate-child-support-payment-processing>). The Remittance ID in field 1h must correspond with the SDU identified in field 22.

22. **SDU/Tribal Order Payee.** Name of SDU (or payee specified in the underlying tribal support order) to which payments must be sent.

23. **SDU/Tribal Payee Address.** Address of the SDU (or payee specified in the underlying tribal support order) to which payments must be sent.

24. **Locator Code.** *Optional* code of the SDU payee state where payment is being remitted. Geographic Locator Codes are standard codes for states, counties, cities, and territories issued by the National Institute of Standards and Technology. These were formerly known as Federal Information Processing Standards (FIPS) codes.

25. **Return to Sender Checkbox.** The employer/income withholder should check this box and return the IWO to the sender if this IWO is not payable to an SDU or Tribal Payee or this IWO is not regular on its face as indicated on page 1 of these instructions.

26. **Signature of Judge/Issuing Official.** Signature of the official authorizing this IWO if required by state or tribal law.

27. **Print Name of Judge/Issuing Official.** Name of the official authorizing this IWO if required by state or tribal law.

28. **Title of Judge/Issuing Official.** Title of the official authorizing this IWO if required by state or tribal law.

29. **Date of Signature.** Date the judge/issuing official signs this IWO if required by state or tribal law.

30. **Copy of IWO checkbox.** Check this box for all intergovernmental IWOs. If checked, the employer/income withholder is required to provide a copy of the IWO to the employee/obligor.

VI. Additional Information for Employers/Income Withholders: (Completed by the Sender)

The following fields refer to federal, state, or tribal laws that apply to issuing an IWO to an employer/income withholder. State- or tribal-specific information may be included only in the fields below.

31. **Liability.** Additional information on the penalty and/or citation of the penalty for an employer/income withholder who fails to comply with the IWO. The state or tribal law/procedures of the employee/obligor's principal place of employment govern the penalty.

32. **Anti-discrimination.** Additional information on the penalty and/or citation of the penalty for an employer/income withholder who discharges, refuses to employ, or disciplines an employee/obligor as a result of the IWO. The state or tribal law/procedures of the employee/obligor's principal place of employment govern the penalty.

33. **Supplemental Information.** Any state-specific information needed, such as maximum withholding percentage for nonemployees/independent contractors, fees the employer/income withholder may charge the obligor for income withholding, or children's names and DOBs if there are more than six children on this IWO. Additional information must be consistent with the requirements of the form and the instructions.

VII. Notification of Employment Termination or Income Status: (Completed by the Employer/Income Withholder)

The employer must complete this section when the employee/obligor's employment is terminated, income withholding ceases, or if the employee/obligor has never worked for the employer. The employer/income withholder may report new payment sources such as workers' compensation, if known.

34a-b. Employment/Income Status Checkbox. Check the employment/income status of the employee/obligor.

35. Termination Date. If applicable, date employee/obligor was terminated.

36. Last Known Telephone Number. Last known (home/cell/other) telephone number of the employee/obligor.

37. Last Known Address. Last known home/mailling address of the employee/obligor.

38. Final Payment Date. Date employer sent final payment to SDU/Tribal Payee.

39. Final Payment Amount. Amount of final payment sent to SDU/Tribal Payee.

40. New Employer's or Income Withholder's Name. Name of employee's/obligor's new employer or income withholder (if known).

41. New Employer's or Income Withholder's Address. Address of employee's/obligor's new employer or income withholder (if known).

VIII. Contact Information: (Completed by the Sender)

42. Sender Contact for Employer/Income Withholder. Name of the person that the employer/income withholder can call for information regarding this IWO. If the sender is a victim of family or domestic violence, rather than including direct contact information, enter contact information for someone else who will communicate for you.

43. Sender Telephone Number. Telephone number of the contact person.

- 44. Sender Fax Number.** *Optional* fax number of the contact person.
- 45. Sender Email/Website.** *Optional* email or website of the contact person.
- 46. Sender Address (Termination/Income Status and Correspondence Address).** Address to which the employer should return the Employment Termination or Income Status notice. It is also the address that the employer should use to correspond with the issuing entity.
- 47. Sender Contact for Employee/Obligor.** Name of the person that the employee/obligor can call for information.
- 48. Sender Telephone Number.** Telephone number of the contact person.
- 49. Sender Fax Number.** *Optional* fax number of the contact person.
- 50. Sender Email/Website.** *Optional* email or website of the contact person.

Encryption Requirements:

When communicating the Income Withholding for Support (IWO) through electronic transmission, precautions must be taken to ensure the security of the data. Child support agencies are encouraged to use the electronic applications provided by the federal Office of Child Support Enforcement. Other electronic means, such as encrypted attachments to emails, may be used if the encryption method is compliant with Federal Information Processing Standard (FIPS) Publication 140-2 (FIPS PUB 140-2).

INCOME WITHHOLDING FOR SUPPORT

OMB 0970-0154
Expiration Date: 09/30/2023

I. Sender Information: (Completed by the Sender)

Date:

INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)

AMENDED IWO

ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT

TERMINATION OF IWO

Child Support Enforcement (CSE) Agency Court Attorney Private Individual/Entity (Check One)

NOTE: This IWO must be regular on its face. Under certain circumstances you must reject this IWO and return it to the sender (see IWO instructions www.acf.hhs.gov/css/resource/income-withholding-for-support-instructions). If you receive this document from someone other than a state or tribal CSE agency or a court, a copy of the underlying support order must be attached.

State/Tribe/Territory

Remittance ID (include w/payment)

City/County/Dist./Tribe

Order ID

Private Individual Entity

Case ID

II. Employer and Case Information: (Completed by the Sender)

RE:

Employer/Income Withholder's Name

Employee/Obligor's Name (Last, First, Middle)

Employer/Income Withholder's Address

Employee/Obligor's Social Security Number

Employee/Obligor's Date of Birth

Custodial Party/Obligee's Name (Last, First, Middle)

Employer/Income Withholder's FEIN

Child(ren)'s Name(s) (Last, First, Middle)

Child(ren)'s Birth Date(s)

III. Order Information: (Completed by the Sender)

This document is based on the support order from

(State/Tribe).

You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$	Per	current child support		
\$	Per	past-due child support - Arrears greater than 12 weeks?	Yes	No
\$	Per	current cash medical support		
\$	Per	past-due cash medical support		
\$	Per	current spousal support		
\$	Per	past-due spousal support		
\$	Per	other (must specify)		

for a **Total Amount to Withhold** of \$ _____ per _____

IV. Amounts to Withhold: (Completed by the Sender)

You do not have to vary your pay cycle to be in compliance with the *Order Information*. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

\$	per weekly pay period	\$	per semimonthly pay period (twice a month)
\$	per biweekly pay period (every two weeks)	\$	per monthly pay period

\$ **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

PAPERWORK REDUCTION ACT OF 1995 (Pub. L. 104-13) STATEMENT OF PUBLIC BURDEN: The purpose of this information collection is to provide uniformity and standardization. Public reporting burden for this collection of information is estimated to average two to five minutes per response, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information. This is a mandatory collection of information in accordance with 45 CFR 303.100 of the Child Support Enforcement Program. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information subject to the requirements of the Paperwork Reduction Act of 1995, unless it displays a currently valid OMB control number. If you have any comments on this collection of information, please contact the Employer Services Team by email at employerservices@acf.hhs.gov.

Employer/Income Withholder's Name:

Employer/Income Withholder's FEIN:

Employee/Obligor's Name:

SSN:

Case ID:

Order ID:

V. Remittance Information: (Completed by the Sender except for the "Return to Sender" check box.)

If the employee/obligor's principal place of employment is (State/Tribe), you must begin withholding no later than the first pay period that occurs days after the date of of the order/notice. Send payment within business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold % of disposable income for all orders. If the employee/obligor's principal place of employment is not (State/Tribe), obtain withholding limitations, time requirements, the appropriate method to allocate among multiple child support cases/orders and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment.

State-specific withholding limit information is available at www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements. For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf or www.bia.gov/tribalmap/DataDotGovSamples/tld_map.html.

You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) [15 USC §1673 (b)]; or 2) the amounts allowed by the law of the state of the employee/obligor's principal place of employment if the place of employment is in a state; or the tribal law of the employee/obligor's principal place of employment if the place of employment is under tribal jurisdiction. The CCPA is available at www.dol.gov/sites/dolgov/files/WHHD/legacy/files/garn01.pdf. If the Order Information section does not indicate that the arrears are greater than 12 weeks, then the employer should calculate the CCPA limit using the lower percentage.

If there is more than one IWO against this employee/obligor and you are unable to fully honor all IWOs due to federal, state, or tribal withholding limits, you must honor all IWOs to the greatest extent possible, giving priority to current support before payment of any past-due support.

If the obligor is a nonemployee, obtain withholding limits from the **Supplemental Information** section in this IWO. This information is also available at www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements.

Remit payment to	(SDU/Tribal Order Payee)
at	(SDU/Tribal Payee Address)
Include the Remittance ID with the payment and if necessary this locator code of the SDU/Tribal order payee on the payment.	
To set up electronic payments or to learn state requirements for checks, contact the State Disbursement Unit (SDU). Contacts and information are found at www.acf.hhs.gov/css/resource/sdu-efit-contacts-and-program-requirements .	

Return to Sender (Completed by Employer/Income Withholder). Payment must be directed to an SDU in accordance with sections 466(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments in Section VI). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you must check this box and return the IWO to the sender.

If Required by State or Tribal Law:
Signature of Judge/Issuing Official:
Print Name of Judge/Issuing Official:
Title of Judge/Issuing Official:
Date of Signature:

If the employee/obligor works in a state or for a tribe that is different from the state or tribe that issued this order, a copy of this IWO must be provided to the employee/obligor.

If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

Employer/Income Withholder's Name:

Employer/Income Withholder's FEIN:

Employee/Obligor's Name:

SSN:

Case ID:

Order ID:

VI. Additional Information for Employers/Income Withholders: (Completed by the Sender)

Priority: Withholding for support has priority over any other legal process under State law against the same income (section 466(b)(7) of the Social Security Act). If a federal tax levy is in effect, please notify the sender.

Payments: You must send child support payments payable by income withholding to the appropriate State Disbursement Unit or to a tribal CSE agency within 7 business days, or fewer if required by state law, after the date the income would have been paid to the employee/obligor and include the date you withheld the support from his or her income. You may combine withheld amounts from more than one employee/obligor's income in a single payment as long as you separately identify each employee/obligor's portion of the payment. Child support payments may not be made through the federal Office of Child Support Enforcement (OCSE) Child Support Portal.

Lump Sum Payments: You may be required to notify a state or tribal CSE agency of upcoming lump sum payments to this employee/obligor such as bonuses, commissions, or severance pay. Contact the sender to determine if you are required to report and/or withhold lump sum payments. Employers/income withholders may use OCSE's Child Support Portal (ocsp.acf.hhs.gov/csp/) to provide information about employees who are eligible to receive lump sum payments and to provide contacts, addresses, and other information about their companies. Child support payments may not be made through the federal OCSE Child Support Portal.

Liability: If you have any doubts about the validity of this IWO, contact the sender. If you fail to withhold income from the employee/obligor's income as the IWO directs, you are liable for both the accumulated amount you should have withheld and any penalties set by state or tribal law/procedure.

Anti-discrimination: You are subject to a fine determined under state or tribal law for discharging an employee/obligor from employment, refusing to employ, or taking disciplinary action against an employee/obligor because of this IWO.

Supplemental Information: _____

Employer/Income Withholder's Name:

Employer/Income Withholder's FEIN:

Employee/Obligor's Name:

SSN:

Case ID:

Order ID:

VII. Notification of Employment Termination or Income Status: (Completed by the Employer/Income Withholder)

If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the **Contact Information** section below or using OCSE's Child Support Portal (ocsp.acf.hhs.gov/csp/). Please report the new employer or income withholder, if known.

This person has never worked for this employer nor received periodic income.

This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date:

Last known telephone number:

Last known address:

Final payment date to SDU/Tribal Payee:

Final payment amount:

New employer's or income withholder's name:

New employer's or income withholder's address:

VIII. Contact Information: (Completed by the Sender)

To Employer/Income Withholder: If you have questions, contact _____ (sender name) by

telephone: _____, by fax: _____, by email or website: _____.

Send termination/income status notice and other correspondence to: _____ (sender address).

To Employee/Obligor: If the employee/obligor has questions, contact _____ (sender name)

by telephone: _____, by fax: _____, by email or website: _____.

IMPORTANT: The person completing this form is advised that the information may be shared with the employee/obligor.

Encryption Requirements:

When communicating this form through electronic transmission, precautions must be taken to ensure the security of the data. Child support agencies are encouraged to use the electronic applications provided by the federal Office of Child Support Enforcement. Other electronic means, such as encrypted attachments to emails, may be used if the encryption method is compliant with Federal Information Processing Standard (FIPS) Publication 140-2 (FIPS PUB 140-2).

INSTRUCTIONS FOR FLORIDA FAMILY LAW RULES OF PROCEDURE FORM 12.996(a), INCOME DEDUCTION ORDER (12/19)

When should this form be used?

This form should be used in all cases when the court has ordered that support be paid by the **obligor's payor** through an income deduction order.

This form includes several blanks that must be filled in as applicable. The obligor is the person who is obligated to pay the support ordered by the court and the **obligee** is the person entitled to receive the support awarded by the court.

In Paragraph 1, one of the three lines must be checked off. The court order that establishes the support award and/or the settlement or mediation agreement entered into between the parties should state the effective date of the **Income Deduction Order**. The appropriate effective date should be checked off in Paragraph 1.

The blank lines in Paragraph 2 should be completed tracking the same terms of support as are in the court order that establishes the support award and/or the settlement or mediation agreement. The first blank in each line should state the amount of the support payment and the second blank in each line should state the time period that covers said support award. For example, if the child support is \$100 per month the first blank would say \$ "100" and the second blank in that line would say "month". Similarly, if the payments are to be payable weekly, then the second blank would say "week". If there are any arrearages owed at the time the **Income Deduction Order** is entered, they must be included in the line for arrears, along with the amount and frequency of the payments due for the arrears, which must be no less than 20% of the current support obligation. All orders for immediate income deduction must be paid through the State Disbursement Unit. The actual dollar amount of the Clerk's fee for the support awarded in your case (4% of each payment not to exceed \$5.25 per payment) must be included on the appropriate line.

Paragraph 6 must be completed to show what percentage, if any, of a one-time payment made to the obligor should be applied to any arrearage in support that may be due to the obligee.

If the **Income Deduction Order** is addressing child support, you must complete the schedule in paragraph 7 to show the amount of child support for all the minor children at the time of the entry of this order and the amount of the child support that will be owed for any remaining child(ren) after one or more of the children are no longer entitled to receive child support. You should also show in the schedule the day, month, and year that the child support obligation terminates for each minor child. The date child support terminates should be listed as the child's 18th birthday unless the court has found that section 743.07(2), Florida Statutes, applies, or the parties have otherwise agreed to a different date. You should use the record existing at the time of this order for the basis of computing all child support obligations.

If the **Income Deduction Order** is addressing child support, you must also complete and attach the federal INCOME WITHHOLDING FOR SUPPORT (IWO) FORM (OMB Form 0970-0154) to the Income Deduction Order. When filling out an Income Withholding for Support Form, please note the following additional instructions for that form:

1. The Remittance Identifier is the County Code for the county in which the case was heard followed by the Case Number. A list of county codes is included with these instructions.
2. The FIPS code may be found on the attached list. Use the code for the County in which the

case is pending.

FIPS and County Codes

<u>COUNTY</u>	<u>FIPS</u>	<u>COUNTY</u> <u>CODE</u>	<u>COUNTY</u>	<u>FIPS</u>	<u>COUNTY</u> <u>CODE</u>
ALACHUA	12001	01	LAKE	12069	35
BAKER	12003	02	LEE	12071	36
BAY	12005	03	LEON	12073	37
BRADFORD	12007	04	LEVY	12075	38
BREVARD	12009	05	LIBERTY	12077	39
BROWARD	12011	06	MADISON	12079	40
CALHOUN	12013	07	MANATEE	12081	41
CHARLOTTE	12015	08	MARION	12083	42
CITRUS	12017	09	MARTIN	12085	43
CLAY	12019	10	MONROE	12087	44
COLLIER	12021	11	NASSAU	12089	45
COLUMBIA	12023	12	OKALOOSA	12091	46
DADE	12025	13	OKEECHOBEE	12093	47
DESOTO	12027	14	ORANGE	12095	48
DIXIE	12029	15	OSCEOLA	12097	49
DUVAL	12031	16	PALM BEACH	12099	50
ESCAMBIA	12033	17	PASCO	12101	51
FLAGLER	12035	18	PINELLAS	12103	52
FRANKLIN	12037	19	POLK	12105	53
GADSDEN	12039	20	PUTNAM	12107	54
GILCHRIST	12041	21	ST. JOHNS	12109	55
GLADES	12043	22	ST. LUCIE	12111	56
GULF	12045	23	SANTA ROSA	12113	57
HAMILTON	12047	24	SARASOTA	12115	58
HARDEE	12049	25	SEMINOLE	12117	59
HENDRY	12051	26	SUMTER	12119	60
HERNANDO	12053	27	SUWANNEE	12121	61
HIGHLANDS	12055	28	TAYLOR	12123	62
HILLSBOROUGH	12057	29	UNION	12125	63
HOLMES	12059	30	VOLUSIA	12127	64
INDIAN RIVER	12061	31	WAKULLA	12129	65
JACKSON	12063	32	WALTON	12131	66
JEFFERSON	12065	33	WASHINGTON	12133	67
LAFAYETTE	12067	34			

What should I do next?

For this order to be effective, it must be signed by the **judge**. This form should be typed or printed in black ink. After completing this form, you must first send a copy to the other **party** or his or her **attorney**, if he or she is represented by an attorney, for approval or objection to the form before you send it to the judge assigned to your case. If the opposing party or his or her attorney, if represented, approves the form order, you may send the original proposed order and two copies to the judge assigned to your case with a letter telling the judge that you have first sent a copy of this proposed order to the opposing counsel or party, if unrepresented, and that they have no objection to the judge signing this order. If the other party or his or her attorney, if represented, has an objection to the proposed order as completed by you, you must tell the judge that you have sent a copy of this proposed order to the opposing party or his or her counsel, if represented, and that they specifically object to the entry of the proposed form **Income Deduction Order**. You must also send stamped self-addressed envelopes to the judge addressed to you and the opposing party or his or her attorney, if represented. You should keep a copy for your own records. If the judge signs the **Income Deduction Order**, the judge will mail you and the opposing party (or their attorney) copies of the signed order in the envelopes you provide to the court.

Where can I look for more information?

Before proceeding, you should read “General Information for Self-Represented Litigants” found at the beginning of these forms. The words that are in **“bold underline”** in these instructions are defined there. For further information see section 61.1301, Florida Statutes.

IMPORTANT INFORMATION REGARDING E-FILING

The Florida Rules of Judicial Administration now require that all petitions, pleadings, and documents be filed electronically except in certain circumstances. **Self-represented litigants may file petitions or other pleadings or documents electronically; however, they are not required to do so.** If you choose to file your pleadings or other documents electronically, you must do so in accordance with Florida Rule of Judicial Administration 2.525, and you must follow the procedures of the judicial circuit in which you file. The rules and procedures should be carefully read and followed.

IMPORTANT INFORMATION REGARDING E-SERVICE ELECTION

The Florida Rules of Judicial Administration now require that all documents required or permitted to be served on the other party must be served by electronic mail (e-mail) except in certain circumstances. **You must strictly comply with the format requirements set forth in the Rules of Judicial Administration.** If you elect to participate in electronic service, which means serving or receiving pleadings by electronic mail (e-mail), or through the Florida Courts E-Filing Portal, you must review Florida Rule of Judicial Administration 2.516. You may find this rule at www.flcourts.org through the link to the Rules of Judicial Administration provided under either Family Law Forms: Getting Started, or Rules of Court in the A-Z Topical Index.

SELF-REPRESENTED LITIGANTS MAY SERVE DOCUMENTS BY E-MAIL; HOWEVER, THEY ARE NOT REQUIRED TO DO SO. If a self-represented litigant elects to serve and receive documents by e-mail, the procedures must always be followed once the initial election is made.

To serve and receive documents by e-mail, you must designate your e-mail address by using the **Designation of Current Mailing and E-mail Address**, Florida Supreme Court Approved Family Law Form 12.915, and you must provide your e-mail address on each form on which your signature appears. Please **CAREFULLY** read the rules and instructions for: **Certificate of Service (General)**, Florida Supreme Court Approved Family Law Form 12.914; **Designation of Current Mailing and E-mail Address**, Florida Supreme Court Approved Family Law Form 12.915; and Florida Rule of Judicial Administration 2.516.

Special Instructions...

When the **Income Deduction Order** becomes effective (either immediately or delayed until arrearage), you must then also send a copy of the **Income Deduction Order**, by certified mail, return receipt requested, to the obligor's employer along with a **Notice to Payor**, Florida Family Law Rules of Procedure Form 12.996(b), for the **Income Deduction Order** to take effect.

It is your responsibility to determine what extra steps and/or forms, if any, must be taken, supplied, and/or filed to insure the **Income Deduction Order** is implemented.

Remember, a person who is NOT an attorney is called a nonlawyer. If a nonlawyer helps you fill out these forms, that person must give you a copy of a **Disclosure from Nonlawyer**, Florida Family Law Rules of Procedure Form 12.900(a), before he or she helps you. A nonlawyer helping you fill out these forms also **must** put his or her name, address, and telephone number on the bottom of the last page of every form he or she helps you complete.

IN THE CIRCUIT COURT OF THE _____ JUDICIAL CIRCUIT,
IN AND FOR _____ COUNTY, FLORIDA

Case No: _____
Division: _____

_____,
Petitioner,
and
_____,
Respondent.

INCOME DEDUCTION ORDER

TO: ANY PRESENT OR SUBSEQUENT EMPLOYERS/PAYORS OF OBLIGOR
{name} _____

YOU ARE HEREBY ORDERED to make regular deductions from all income due and payable to the above-named obligor in accordance with the terms of this order as follows:

1. This Income Deduction Order shall be effective
{Choose only one}
_____ immediately.
_____ upon a delinquency in the amount of \$ _____ but not to exceed one month's payment, pursuant to the order establishing, enforcing, or modifying the obligation.
_____ beginning {date} _____.
2. You shall deduct:
\$ _____ per _____ for ongoing child support. Child support shall be automatically reduced or terminated consistent with the schedule in paragraph 7; and
\$ _____ per _____ for retroactive child support; and
\$ _____ per _____ for child support arrears totaling \$ _____ as of _____; and
\$ _____ per _____ for bridge-the-gap alimony; and
\$ _____ per _____ for permanent alimony; and
\$ _____ per _____ for rehabilitative alimony; and
\$ _____ per _____ for durational alimony; and
\$ _____ per _____ for permanent alimony; and
\$ _____ per _____ for retroactive alimony; and
\$ _____ per _____ for alimony arrears totaling \$ _____ as of _____; and
\$ _____ per _____ for _____; and
\$ _____ per _____ for Clerk's Fee (4% of each payment not to exceed \$5.25 per payment);

\$ _____ Total amount of income to be deducted each _____.

3. You shall pay the deducted amount to the "State of Florida Disbursement Unit", and mail it to the State of Florida Disbursement Unit P.O. Box 8500, Tallahassee, FL 32314-8500, (tel.) (877) 769-0251. All payments must include the obligor's name (last, middle, first), obligor's social security number, obligee's name (last, middle, first), name of county where court order originated, and case number/depository number. All payments must be made by check, money order, cashier's check, certified check, or through the Internet with access provided by the State of Florida <https://fl.smartchildsupport.com/>. No credit will be given for any payments made directly to the obligee without a court order permitting direct payments.
4. If a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage, a payor shall deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties until the delinquency and any attorneys' fees and costs are paid in full. No deduction may be applied to attorneys' fees and costs until the delinquency is paid in full.
5. You shall not deduct in excess of the amounts allowed under the Consumer Credit Protection Act, 15 U.S.C. §673(b), as amended.
6. You shall deduct {Choose only one} () the full amount, () _____%, or () none of the income which is payable to the obligor in the form of a bonus or other similar one-time payment, up to the amount of arrearage reported in the Income Deduction Order or the remaining balance thereof, and forward the payment to the State of Florida Disbursement Unit. For purposes of this subparagraph, "bonus" means a payment in addition to an obligor's usual compensation and which is in addition to any amounts contracted for or otherwise legally due and shall not include any commission payments due an obligor.
7. Child Support Reduction/Termination Schedule. Child support shall be automatically reduced or terminated as set forth in the following schedule:

Please list children by initials from eldest to youngest		Insert in this column the day, month, and year the child support obligation terminates for each designated child (see instructions)		Insert in this column the amount of child support for all minor children remaining (including designated child).
Child 1 (Eldest) Initials & year of birth:	<i>From the effective date of this Income Deduction Order until the following date:</i>		<i>child support for Child 1 and all other younger child(ren) should be paid in the following monthly amount:</i>	
Child 2 Initials & year of birth:	<i>After the date set forth in the row above until the following date:</i>		<i>child support for Child 2 and all other younger child(ren) should be paid in the following monthly amount:</i>	

Child 3 Initials & year of birth:	<i>After the date set forth in the row above until the following date:</i>		<i>child support for Child 3 and all other younger child(ren) should be paid in the following monthly amount:</i>	
Child 4 Initials & year of birth:	<i>After the date set forth in the row above until the following date:</i>		<i>child support for Child 4 and all other younger child(ren) should be paid in the following monthly amount:</i>	
Child 5 Initials & year of birth:	<i>After the date set forth in the row above until the following date:</i>		<i>child support for Child 5 and all other younger child(ren) should be paid in the following monthly amount:</i>	

(Continue on additional pages for additional children)

8. This Income Deduction Order shall remain in effect so long as the underlying order of support is effective or until further order of the court.

STATEMENT OF OBLIGOR’S RIGHTS, REMEDIES, AND DUTIES

9. The obligor is required to pay all amounts and fees specified within this Income Deduction Order.
10. The amounts deducted may not be in excess of that allowed under the Consumer Credit Protection Act, 15 U.S.C. §1673(b) as amended.
11. This income deduction order applies to all of the obligor’s current and subsequent payors and periods of employment.
12. A copy of the Income Deduction Order will be served upon the obligor’s payor or payors.
13. Enforcement of the Income Deduction Order may only be contested on the ground of mistake of fact regarding the amount owed pursuant to the order establishing, enforcing, or modifying the obligation, the arrearages, or the identity of the obligor, the payor, or the obligee.
14. The obligor is required to notify the obligee and, when the obligee is receiving IV-D services, the IV-D agency, within 7 days of any changes in the obligor’s address, payors, and the addresses of the obligor’s payors.
15. In a Title IV-D case, if an obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs, income deduction continues at the rate in effect immediately prior to emancipation until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified.
16. If any form of child support is provided for above, attached hereto and incorporated herein by reference is an INCOME WITHHOLDING FOR SUPPORT (IWO) Form notice in accordance with OMB Form 0970-0154 and 42 U.S.C. §666(b)(6)(A)(ii).

ORDERED on _____.

CIRCUIT JUDGE

I certify that a copy of this document was served *{check all used}* to the person(s) listed below on *{date}*.

____ Petitioner: () e-mailed () mailed () faxed () hand delivered

____ Attorney for Petitioner: () e-mailed () mailed () faxed () hand delivered

____ Respondent: () e-mailed () mailed () faxed () hand delivered

____ Attorney for Respondent: () e-mailed () mailed () faxed () hand delivered

____ Other: _____: () e-mailed () mailed () faxed () hand delivered

Title

**INSTRUCTIONS FOR FLORIDA FAMILY LAW RULES OF PROCEDURE
FORM 12.996(b)
NOTICE TO PAYOR
(11/20)**

When should this form be used?

This form should be used when an **Income Deduction Order** has been entered by the Court which is to take effect immediately.

This form should be typed or printed in black ink. After completing this form, you should file this document with the **clerk of the circuit court** in the county in which the action is pending. You should keep a copy for your own records.

What should I do next?

A copy of this form, and a copy of the Income Deduction Order, must be sent to the **obligor's** payor by certified mail, return receipt requested. The return receipt should be sent to the person that prepared this form so that it can be filed with the clerk along with Florida Family Law Rules of Procedure Form 12.996(c), **Notice of Filing Return Receipt**.

A copy of this form must also be served on the other party or his or her attorney. Service must be in accordance with Florida Rule of Judicial Administration 2.516.

Where can I look for more information?

Before proceeding, you should read "General Information for Self-Represented Litigants" found at the beginning of these forms. The words that are in "**bold underline**" in these instructions are defined there. For further information, see section 61.1301, Florida Statutes.

IMPORTANT INFORMATION REGARDING E-FILING

The Florida Rules of Judicial Administration now require that all petitions, pleadings, and documents be filed electronically except in certain circumstances. **Self-represented litigants may file petitions or other pleadings or documents electronically; however, they are not required to do so.** If you choose to file your pleadings or other documents electronically, you must do so in accordance with Florida Rule of Judicial Administration 2.525, and you must follow the procedures of the judicial circuit in which you file. The rules and procedures should be carefully read and followed.

IMPORTANT INFORMATION REGARDING E-SERVICE ELECTION

After the initial service of process of the petition or supplemental petition by the Sheriff or certified process server, the Florida Rules of Judicial Administration now require that all documents required or Instructions for Florida Family Law Rules of Procedure Form 12.996(b), Notice to Payor (11/20)

permitted to be served on the other party must be served by electronic mail (e-mail) except in certain circumstances. **You must strictly comply with the format requirements set forth in the Florida Rules of Judicial Administration.** If you elect to participate in electronic service, which means serving or receiving pleadings by electronic mail (e-mail), or through the Florida Courts E-Filing Portal, you must review Florida Rule of Judicial Administration 2.516. You may find this rule at www.flcourts.org through the link to the Rules of Judicial Administration provided under either Family Law Forms: Getting Started, or Rules of Court in the A-Z Topical Index.

SELF-REPRESENTED LITIGANTS MAY SERVE DOCUMENTS BY E-MAIL; HOWEVER, THEY ARE NOT REQUIRED TO DO SO. If a self-represented litigant elects to serve and receive documents by email, the procedures must always be followed once the initial election is made.

To serve and receive documents by e-mail, you must designate your e-mail addresses by using the Designation of Current Mailing and E-mail Address, Florida Supreme Court Approved Family Law Form 12.915, and you must provide your e-mail address on each form on which your signature appears. Please **CAREFULLY** read the rules and instructions for: **Certificate of Service (General), Florida Supreme Court Approved Family Law Form 12.914; Designation of Current Mailing and E-mail Address, Florida Supreme Court Approved Family Law Form 12.915;** and Florida Rule of Judicial Administration 2.516.

Special Instructions. . .

The Obligor's Social Security Number must be written on the copies of the Notice to Payor that are mailed to the Obligor's Payor and served on the other party or his or her attorney. The Social Security Number should **NOT** be written on the copy of the Notice to Payor filed with the court.

Remember, a person who is NOT an attorney is called a nonlawyer. If a nonlawyer helps you fill out these forms, that person must give you a copy of a **Disclosure from Nonlawyer**, Florida Family Law Rules of Procedure Form 12.900(a), before he or she helps you. A nonlawyer helping you fill out these forms also **must** put his or her name, address, and telephone number on the bottom of the last page of every form he or she helps you complete.

IN THE CIRCUIT COURT OF THE _____ JUDICIAL CIRCUIT,
IN AND FOR _____ COUNTY, FLORIDA

Case No.: _____
Division: _____

Petitioner,

and

Respondent.

NOTICE TO PAYOR

TO:

Name of Obligor's Payor: _____

Payor's Address: _____

RE:

Obligor

Obligee

Name: _____

Address: _____

Obligor's Social Security Number: _____.

NOTE: The Obligor's Social Security Number should be placed on the copy of the Notice to Payor that is mailed to the Obligor's Payor. This line should be left blank on the original Notice to Payor filed with the court.

YOU, THE PAYOR, ARE HEREBY NOTIFIED that, under section 61.1301, Florida Statutes, you have the responsibilities and rights set forth below with regard to the accompanying Income Deduction Order and/or any attachment(s):

1. You are required to deduct from the obligor's income the amount specified in the income deduction order, and in the case of a delinquency the amount specified in the notice of delinquency, and to pay that amount to the State of Florida Disbursement Unit. The amount actually deducted plus all administrative charges shall not be excess of the amount allowed under s. 303(b) of the Consumer Credit Protection Act, 15 U.S.C. §1673(b) as amended.
2. You must implement income deduction no later than the first payment date which occurs more than 14 days after the date the income deduction order was served on you, and you shall conform the amount specified in the income deduction order or, in Title IV-D cases, income deduction notice to the obligor's pay cycle. The court should request at the time of the order that the payment cycle will reflect that of the obligor.

3. You must forward, within 2 days after each date the obligor is entitled to payment from you, to the State of Florida Disbursement Unit, the amount deducted from the obligor's income, a statement as to whether the amount totally or partially satisfies the periodic amount specified in the income deduction order, or in Title IV-D cases, income deduction notice, and the specific date each deduction is made. If the IV-D agency is enforcing the order, you shall make these notifications to the agency.
4. If you fail to deduct the proper amount from the obligor's income, you are liable for the amount you should have deducted, plus costs, interest, and reasonable attorneys' fees;
5. You may collect up to \$5 against the obligor's income to reimburse you for administrative costs for the first income deduction and up to \$2 for each deduction thereafter.
6. The notice to payor, or, in Title IV-D cases, income deduction notice, and in the case of a delinquency, the notice of delinquency, are binding on you until further notice by the obligee, IV-D agency, or the court or until you no longer provide income to the obligor.
7. When you no longer provide income to the obligor, you shall notify the obligee and provide the obligor's last known address and the name and address of the obligor's new payor, if known. If you violate this provision, you are subject to a civil penalty not to exceed \$250 for the first violation or \$500 for any subsequent violation. If the IV-D agency is enforcing the order, you shall make these notifications to the agency instead of the obligee. Penalties shall be paid to the obligee or the IV-D agency, whichever is enforcing the income deduction order.
8. You shall not discharge, refuse to employ, or take disciplinary action against an obligor because of the requirement for income deduction. A violation of this provision subjects you to a civil penalty not to exceed \$250 for the first violation or \$500 for any subsequent violation. Penalties shall be paid to the obligee or the IV-D agency, whichever is enforcing the income deduction, if any alimony or child support obligation is owing. If no alimony or child support obligation is owing, the penalty shall be paid to the obligor.
9. The obligor may bring a civil action in the courts of this state against a payor who refuses to employ, discharges, or otherwise disciplines an obligor because of income deduction. The obligor is entitled to reinstatement of all wages and benefits lost, plus reasonable attorneys' fees and costs incurred.
10. The requirement for income deduction has priority over all other legal processes under state law pertaining to the same income and that payment, as required by the notice to payor or the income deduction notice, is a complete defense by the payor against any claims of the obligor or his or her creditors as to the sum paid.
11. When you receive notices to payor or income deduction notices requiring that the income of two or more obligors be deducted and sent to the same depository, the payor may combine the amounts that are to be paid to the depository in a single payment as long as the payments attributable to each obligor are clearly identified.
12. If you receive more than one notice to payor or income deduction notice against the same obligor, the payor shall contact the court or, in Title IV-D cases, the Title IV-D agency for further instructions.

13. In a Title IV-D case, if an obligation to pay current support is reduced or terminated due to the emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs, income deduction continues at the rate in effect immediately prior to emancipation until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified.
14. All notices to the obligee shall be sent to the address provided in this notice to payor, or any place thereafter the obligee requests in writing.
15. An employer who employed 10 or more employees in any quarter during the preceding state fiscal year or who was subject to and paid tax to the Department of Revenue in an amount of \$20,000 or more shall remit support payments deducted pursuant to an income deduction order or income deduction notice and provide associated case data to the State Disbursement Unit by electronic means approved by the department. Payors who are required to remit support payments electronically can find more information on how to do so by accessing the State Disbursement Unit's website <https://fl.smartchildsupport.com/>. Payment options include Expert Pay, Automated Clearing House (ACH) credit through your financial institution, www.myfloridacounty.com, or Western Union. Payors may contact the SDU Customer Service Employer telephone line at 1-877-769-0251.
16. Additional information regarding the implementation of this Notice to Payor may be found at <https://fl.smartchildsupport.com/>.

I certify that a copy of this document was [check all used]: emailed mailed faxed hand delivered to the person(s) listed below on {date} _____.

Other party or his/her attorney:

Name: _____
 Address: _____
 City, State, Zip: _____
 Telephone Number: _____
 Fax Number: _____
 Email Address(es): _____

 Signature of Party or his/her attorney
 Printed Name: _____
 Address: _____
 City, State, Zip: _____
 Telephone Number: _____
 Fax Number: _____
 E-Mail Address(es): _____
 Florida Bar Number: _____

IF A NONLAWYER HELPED YOU FILL OUT THIS FORM, HE/SHE MUST FILL IN THE BLANKS BELOW:

[fill in **all** blanks] This form was prepared for the *{choose only one}* _____ Petitioner _____ Respondent

This form was completed with the assistance of:

{name of individual} _____,

{name of business} _____,

{address} _____,

{city} _____, *{state}* _____, *{zip code}* _____, *{telephone number}* _____.

**INSTRUCTIONS FOR FLORIDA FAMILY LAW RULES OF PROCEDURE
FORM 12.996(c)
NOTICE OF FILING RETURN RECEIPT (11/20)**

When should this form be used?

This form should be used when an **Income Deduction Order**, Florida Family Law Rules of Procedure Form 12.996(a), is entered by the court and a **Notice to Payor**, Florida Family Law Rules of Procedure Form 12.996(b), has been sent by certified mail to the **obligor's payor**. When the post office returns the return receipt to you showing that the obligor's payor has received the **Notice to Payor**, you should type or print this form in black ink. After completing this form, you should sign it and attach the return receipt you received from the post office. This form (and the attached return receipt) should be **filed** with the **clerk of the circuit court** in the county in which the action is pending. You should keep a copy for your own records.

What should I do next?

A copy of this form must also be served on the other party or his or her attorney. **Service** must be in accordance with Florida Rule of Judicial Administration 2.516.

Where can I look for more information?

Before proceeding, you should read "General Information for Self-Represented Litigants" found at the beginning of these forms. The words that are in "**bold underline**" in these instructions are defined there. For further information, see section 61.1301, Florida Statutes.

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After the initial service of process of the petition or supplemental petition by the Sheriff or certified process server, the Florida Rules of Judicial Administration now require that all documents required or permitted to be served on the other party must be served by electronic mail (e-mail) except in certain circumstances. **You must strictly comply with the format requirements set forth in the Florida Rules of Judicial Administration.** If you elect to participate in electronic service, which means serving or receiving pleadings by electronic mail (e-mail), or through the Florida Courts E-Filing Portal, you must review Florida Rule of Judicial Administration 2.516. You may find this rule at www.flcourts.org through the link to the Rules of Judicial

Administration provided under either Family Law Forms: Getting Started, or Rules of Court in the A-Z Topical Index.

SELF-REPRESENTED LITIGANTS MAY SERVE DOCUMENTS BY E-MAIL; HOWEVER, THEY ARE NOT REQUIRED TO DO SO. If a self-represented litigant elects to serve and receive documents by email, the procedures must always be followed once the initial election is made.

To serve and receive documents by e-mail, you must designate your e-mail addresses by using the Designation of Current Mailing and E-mail Address, Florida Supreme Court Approved Family Law Form 12.915, and you must provide your e-mail address on each form on which your signature appears. Please **CAREFULLY** read the rules and instructions for: **Certificate of Service (General)**, Florida Supreme Court Approved Family Law Form 12.914; **Designation of Current Mailing and E-mail Address**, Florida Supreme Court Approved Family Law Form 12.915; and Florida Rule of Judicial Administration 2.516.

Special notes. . .

Remember, a person who is NOT an attorney is called a nonlawyer. If a nonlawyer helps you fill out these forms, that person must give you a copy of a **Disclosure from Nonlawyer**, Florida Family Law Rules of Procedure Form 12.900(a), before he or she helps you. A nonlawyer helping you fill out these forms also **must** put his or her name, address, and telephone number on the bottom of the last page of every form he or she helps you complete.

IN THE CIRCUIT COURT OF THE _____ JUDICIAL CIRCUIT,
IN AND FOR _____ COUNTY, FLORIDA

Case No: _____

Division: _____

_____,
Petitioner,

and

_____,
Respondent.

NOTICE OF FILING RETURN RECEIPT

{Name} _____, the [check only one] () Petitioner () Respondent, files the attached Return Receipt in reference to the Notice to Payor sent by certified mail to {Payor's name} _____, the [check only one] () Petitioner's () Respondent's employer.

I certify that a copy of this document was [check all used]: () emailed () mailed () faxed () hand delivered to the persons(s) listed below on {date} _____.

Other party or his/her attorney:

Name: _____

Address: _____

City, State, Zip: _____

Telephone Number: _____

Fax Number: _____

Email Address(es): _____

Signature of Party or his/her Attorney

Printed Name: _____

Address: _____

City, State, Zip: _____

Telephone Number: _____

Fax Number: _____

Email Address(es): _____

Florida Bar Number: _____

IF A NONLAWYER HELPED YOU FILL OUT THIS FORM, HE/SHE MUST FILL IN THE BLANKS BELOW: [fill in all blanks] This form was prepared for the: *{choose only one}*

_____ Petitioner _____ Respondent

This form was completed with the assistance of:

{name of individual} _____,

{name of business} _____,

{address} _____,

{city} _____, *{state}* _____, *{zip code}* _____, *{telephone number}* _____.