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| LOCAL COMMISSIONERS MEMORANDUM |
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Transmittal No: 90 LCM-164

Date: October 15, 1990

Division: Operations

TO: Local District Commissioners

SUBJECT: TAX REFUND OFFSET PROCESS - 1991 (GENERAL INSTRUCTIONS)

ATTACHMENTS: Attachment # 1 - TAX OFFSET REFUND 1991 - GENERAL
INSTRUCTIONS (Available On-line)

Attachments not available on-line:

- Attachment # 2 - Sample of Special Notice for 8/31/90
Billing Statements
- Attachment # 3 - Pre-Offset Notice
- Attachment # 4 - Listing of cases to be certified by
other states
- Attachment # 5 - Case Review Results Letter (Favorable
to Respondent)
- Attachment # 6 - Case Review Results Letter (Not Favorable
to Respondent)
- Attachment # 7 - List of State Central Registries
- Attachment # 8 - Interstate Child Support Enforcement
Transmittal
- Attachment # 9 - Offset Process Request Form
- Attachment #10 - Deletion/Modification Transmittal
- Attachment #11 - Instructions to use the Offset Process
Request Form for State Payment
Transactions.
- Attachment #12 - Form DSS-3243 (Acknowledgment of
Confidentiality of Internal Revenue
Service Information)

The New York State Office of Child Support Enforcement (NYS OCSE) has initiated the 1991 Tax Refund Offset Process for the collection of past-due child support. All local districts will find instructions and procedures for this year's tax offset process in the Child Support Enforcement Manual

(CSEM) Vol II/ASCU Chapter 12, and within the attached general instructions package. For your convenience the most significant changes in the 1991 process are listed as follows:

- o Tax Offset floor calculation by the Child Support Management System (CSMS) will now include case and ledger floors being reduced by unapplied money at the case level and over applied money at ledger level. (See Section 1.B.2.e.)
- o New York State law now allows a Non-Obligated Spouse to file a demand, within 10 days after service of notice by the State Tax Department, for separate calculation and payment of any tax refund withheld for delinquent support. (See Section 7).
- o Respondents objecting to the tax offset process in general or inquiring as to the specific location of their Tax Refund should not be referred to the New York State Office of Child Support Enforcement. Estimated average time to process tax offsets from the taxing agency to the local district is 3-4 months from the date the respondent receives his/her tax offset notice from that agency. If respondent inquiries indicate process time exceeding 4 months, the local district should first verify that the offset is not in a suspense account and then contact the New York State Office of Child Support Enforcement (NYSOCSE) Tax Offset Coordinator for assistance at 1(800) 342-3012, extension 44499 or (518) 474-4499.
- o Medical support delinquencies (21BM and 22BM ledgers) will be certified as ADC submissions if either a C001 (IV-E Foster Care case opened) or X001 (IV-D ADC case opened) status code exists on IVDJSI. If no ADC or IV-E Foster Care case exists, these ledgers will be submitted as non-ADC submissions.

Other new or important information contained in the attached instructions are underscored in bold print.

If you have any questions concerning this release, please contact your district's OCSE county representative.

Gregory M. Kaladjian
Executive Deputy Commissioner

TAX REFUND OFFSET PROCESS - 1990 (GENERAL INSTRUCTIONS)

SECTION 1. Pre-Offset Notice and Complaint ProceduresA. Pre-Offset Notice:

1. For respondents whose accounts meet the selection criteria, the CSMS will generate a billing statement on August 31, 1990, regardless of the billing switch. The billing statement will contain a "Special Notice" (See Attachment #2) of intent for the submission of the respondent's name for the offset of his/her Federal, State and City Income Tax refund(s), unless the account is settled by October 19, 1990. The address listed on the billing statement is chosen according to systems criteria detailed in CSEM Vol II/ASCU Chapter 12, Attachment #6, Item #1.

The address selected by CSMS can be identified by the respondent address number listed in the Address Verification field T/O of the CSMS Respondent Information Screen (IVDJRI).

In addition to the billing statement, a notice (See Attachment #3) will be attached which lists what defenses will be considered and what procedures respondents must follow to obtain a review of their case, if they feel that their tax refund should not be offset for the amount of past-due support indicated in the notice, or not offset at all.

2. For respondents who pay support in other states which is subsequently forwarded to New York State counties, and where accounts meet the submission criteria, the CSMS will generate a pre-offset notice which will be sent to the respondent at his/her address and not to the out-of-state court or agency which is responsible for collecting support from the respondent. The address selected by CSMS is directed by criteria listed in CSEM Vol II/ASCU Chapter 12, Attachment #6, Item #2. The address selected by CSMS can be identified by the respondent address number listed in the Address Verification Field T/O of the CSMS Respondent Information Screen (IVDJRI).

B. Selection Criteria and Parameters

Cases that meet all of the following criteria will receive the August 31, 1990 Billing Statement and Pre-Offset Notice.

1. The case must be either IV-D ADC, IV-D Non-ADC or IV-E Foster Care.
2. The amount certified for offset can only be for past-due court ordered child support equal to the total of items a. thru d., minus item e. of this section.
 - a. The combined delinquency amount on current support ledgers (21A__, 21BE, 21BM, or 11B__).

- b. The balance due (Arrears Set-At-Balance) on court-adjudicated arrears ledgers (22A__, 22BE, 22BM, or 12B__) where the date of the order is prior to September 1, 1984 and the NET-DUE amount is greater than \$0.00 or has previously met this criteria and is so indicated by the ARR-OFF-IND equal to "C".
- c. The ASAB on a court-adjudicated arrears ledger (22A__, 22BE, 22BM, or 12B__) where the date of the order is September 1, 1984 or later, regardless of the delinquency.
- d. The ASAB on income execution ledger 14BX and 24AX.
- e. The case floors on these accounts will be reduced by unapplied money at case level and over applied monies at the Ledger Level in the following order:

- 1. Non-ADC Cases
- 2. ADC Cases

NOTE: ADC and Non-ADC cases will be certified to IRS as separate submissions and to the State Tax Department as a single submission. IV-E delinquencies will be certified as, and include with, ADC submissions. Refunds obtained from the IRS Tax Refund Offset Process will be applied by the IRS in the following order:

- o Federal taxes and penalties
- o ADC and IV-E Foster Care Child Support Arrears/delinquencies
- o Obligations of other Federal agencies
- o Non-ADC child support arrears/delinquencies

Refunds received from the State Tax Refund Offset Process will be pro-rated to all cases certified for offset based on the amount of delinquency certified in each case as a percent of the total amount certified for the particular respondent.

- 3. For ADC and IV-E Foster Care cases, the amount certified cannot be less than \$150 for Federal Offset and \$50 for State Offset. (Note: Amounts owed by the same respondent on two or more accounts will be combined. This will be calculated by adding the ASAB and NET-DUE for all qualified ADC or IV-E Foster Care ledgers and any associated medical support ledgers.)

4. The amount certified for each Non-ADC case cannot be less than \$500 for Federal and \$50 for State Offset. The amount certifiable is limited to past-due support which has accrued since the IV-D agency began to enforce the order or as a result of a court judgement. A case on behalf of a IV-D Non-ADC individual who as of December 31, is no longer a minor may not be submitted, even if the arrearage accrued while the person was a minor child. (Note: Amounts owed by the same respondent on two or more accounts will be combined. This will be calculated by adding the ASAB and NET-DUE for all qualified Non-ADC ledgers and any associated medical support ledgers.)
5. The amount owed must have been delinquent for at least three months for the Federal process and two months for the State process. This requirement will be met if the past-due support is delinquent as of January 1, which is the first day on which an offset may be made.
6. For each case certified, reasonable efforts to collect the money owed must have been made. (Note: Reasonable efforts include, but are not limited to, violation proceedings, sending of delinquency notices and/or monthly ASCU bills).
7. The DCO field of the IVDQY1 screen should only be updated with a "E" value if one of the following conditions exist:
 - o The court order was made on or after September 1, 1984 and such order included a finding that anticipated tax refunds pursuant to the most recently filed state and federal tax returns having been considered by the court and taken into account in determining the amount of periodic payments to be made toward the arrears amount, or in determining the amount of the current support order, and expressly provides that such arrears are not to be so certified (Social Services Law 111-b 8(a)(iii)).
 - o The absent parent or his/her spouse has filed for bankruptcy under title 11 of the United States Code. These cases cannot be submitted unless the automatic stay under Section 362 of the Bankruptcy Code has been lifted or is no longer in effect with respect to the individual owing the obligation . . . and the obligation was not discharged by the bankruptcy proceeding. If a case is submitted in this category, IRS will not offset any refund, or in the event of an offset, will reverse the offset.

A "E" value can be entered up to and including August 31, 1990 by the "33 DCOR E" transaction. A "E" value entered after this date will not stop tax offset certification.

NOTE: A client's request to prevent certification of his/her case for tax refund offset does not constitute an acceptable reason to carry out such action.

8. A submission in USDL cases can only be made as follows:

a. USDL cases between New York State jurisdictions (all cases):

Certified only by the county where the respondent is ordered to pay support.

FIPS codes: 236 (any county code)

b. USDL cases between a New York State County and other states (all cases):

i. IRS Tax Offset - Certified by the county/state that is entitled to retain the support collection.

FIPS Codes: 1 not equal to 36 (any valid county code), or 136999

ii. New York State Tax Offset - All eligible out-of-state or out of country cases will be submitted.

FIPS Codes: 1 not equal to 36 (any valid county code) or 136999
2 (any valid state and county code) or 236999

NOTE: All out-of-state jurisdictions where respondents are ordered to make support payments will also be requested to certify them for state tax offset in their state. (See Attachment #4).

9. Respondent Social Security Number must be known.

C. Complaint Procedures:

1. Local New York State Cases:

The pre-offset notice advises respondents that any defense and request for review of their case must be made to the SCU no later than October 19, 1990. Any requests received subsequent to October 19, 1990, should be treated as an inquiry regarding the status of SCU accounts, outside of the tax refund offset process. These inquiries should be handled in accordance with existing local procedures for the review and possible correction of SCU records.

Upon receipt of an oral or written request from a respondent for a tax offset review (based on a listed defense), the respondent's SCU case must be reviewed by someone in the position to make or order the making of necessary changes. The review must take place as soon as possible with notification of the time and place of the review provided to the absent parent

and in Non-ADC cases to the custodial parent. The results of the review must be communicated to the respondent, with no unnecessary delay, using Attachments #5 or #6. In view of this, it is essential that appropriate SCU staff are thoroughly knowledgeable of the meaning of each defense set forth in Attachment #3. In addition, sufficient staff must be available to process requests for case reviews and other inquiries.

If the inquiry concerns a joint federal tax refund that has not yet been offset, the SCU must advise the respondent to contact the IRS for further instructions or wait until the IRS sends notification to the respondent and spouse at the time of the offset regarding the steps to take to secure the share of the non-obligated spouse's refund. If the inquiry concerns a joint Federal Tax Refund which has been offset, the SCU should refer them to the IRS. In the case of a New York State joint return, the provisions of Section 7. of this package will apply.

If the review results in a deletion or downward modification of the amount referred for offset, the local (certifying) SCU must take the necessary action to insure that the certification for the case is deleted or modified as specified in Sections 3. or 4. of this package. If the offset occurs prior to the action taken as a result of the review, and the amount which has been offset is found to exceed the amount of past-due support that should have been certified for offset, the SCU should make every effort to refund the excess amount promptly.

2. Intrastate Cases:

In cases involving two counties within New York State, the county in which the respondent is located will certify the case. The respondent may request a review in the certifying county. For this purpose, these cases are processed as if they were local cases and, therefore, the procedures set forth in Section 1.C.1. above must be followed.

3. Interstate Cases:

a. Respondent in New York State:

A respondent under order to make support payments to a New York State (NYS) SCU, upon receipt of a notice from another state of possible offset of his tax refund, may request an administrative review from the State which submitted his name. That State must then provide the respondent with the review of his case as mandated by federal regulations. If the complaint cannot be resolved by the submitting State and/or the respondent requests an

administrative review in the appropriate NYS county SCU, the submitting State must notify the NYS Interstate Central Registry (ICR) within 10 days of the respondent's request and provide all necessary information, including:

- i. A copy of the order and any modifications upon which the amount certified is based which specify the date of issuance and amount of support;
- ii. A copy of the payment record or , if there is no payment record, an affidavit signed by the custodial parent attesting to the amount of support owed; and
- iii. In Non-ADC cases, the custodial parent's current address.
- iiii. A completed Interstate Child Support Enforcement Transmittal.

The NYS ICR will notify the appropriate NYS SCU of the request for an administrative review and will provide the SCU with all information and documentation received from the submitting state.

The NYS SCU must send a notice to the respondent (and to the custodial parent in Non-ADC cases) advising of the time and place of the review; conduct the review; and make a decision within 45 days of receipt of the notice ; then notify the NYS ICR in writing of the results of the administrative review. In turn, the ICR will notify the submitting state. If the review results in a deletion or modification in the amount referred for offset, the SCU must take further action as indicated in Section 3. or 4.A, 4.B. of this package.

When an administrative review is conducted in the NYS SCU responsible for the collection (SCU with the order), the submitting state is bound by the decision made by that SCU. Cases submitted by another state should not, however, be deleted simply because they would not have been certified, for policy reasons, by the NYS SCU with the order.

b. Respondent Out of State

If an out-of-state respondent wishes an administrative review by the submitting NYS SCU, he must contact that SCU directly. In the event that the respondent requests the review in the state/county where the order upon which the certification is based was entered, the NYS SCU must notify and provide necessary documentation to the Central Registry of that State (See Attachment #7, ICR Address List) within 10 days and follow the procedures outlined in

Section 1.C.3.a., of this package above. A copy of this notification (without attachments) must be provided to the NYS ICR, which will in turn notify the Federal OCSE. The Interstate Child Support Enforcement Transmittal form (Attachment #8 [only page 1 shown]) must be used for this purpose.

If the review in the other state results in the deletion or decrease in the amount referred for offset, that state must notify the Federal OCSE within 10 days of the resolution of the complaint. The Federal OCSE will notify the NYS ICR which will in turn notify the NYS SCU. If the offset of the refund has already occurred, the collecting state must notify the NYS SCU of its decision and the NYS SCU must take prompt action to refund any excess amount offset to the respondent. NYS SCUs must not delay refunding excess amounts withheld pending receipt of the offset from IRS. When the review is conducted by the collecting state, the submitting NYS SCU is bound by their decision.

SECTION 2. Fees

For each case certified by State OCSE to Federal OCSE (and eventually to the IRS) and/or State Tax Department, the State is expected to be charged a fee of \$5.25 from IRS and \$4.50 from State Tax. These fees, however, will be charged only for cases in which a tax refund over \$25.00 is identified as being available for offset. For the 1990 tax offset year, IRS will continue to deduct the service fee directly from the monthly collection amounts. This, however, will not affect the amount of collections sent to the districts. The local districts' share of the fee will be billed through the normal fiscal settlement process.

SECTION 3. State Tax Offset Deletion/Downward Modification

When results of an administrative review necessitate the deletion/downward modification of a case identified for State Tax Offset, the only action the SCU should initiate is the expeditious updating of the CSMS account to reflect the correct status. The CSMS nightly accounting run will identify for deletion those cases that no longer meet the \$50 minimum certification requirement and identify for modification all cases with a reduced certification amount. In cases where a review determines the wrong person is identified/certified for offset, the account may be deleted from state tax certification by using negative 64 batches to remove state offset ledger floors. Under no conditions other than erroneous certification should negative 64 batches be done.

SECTION 4. Federal Tax Offset Deletion/Downward Modification

A. When an administrative review conducted before January 10, 1990 results in a deletion/downward modification to a case identified for IRS Tax Refund Offset, the SCU should only update the CSMS

account to reflect the review results. As stated above, the CSMS nightly accounting run will identify for deletion all cases that no longer meet the \$150 ADC, \$500 Non-ADC minimum requirement and identify for modification all cases with a reduced certification amount. In cases where the review determines the wrong person is identified for offset, the account may be deleted from federal tax certification by using negative 64 batches to remove federal offset ledger floors. Under no conditions other than erroneous certifications should negative 64 batches be done.

- B. When an administrative review conducted after January 10, 1990, results in a deletion of or reduction modification to a tax offset certification, the local SCU must update the respondent account with the review results and notify the NYS ICR within two work days of the administrative review (Deletions due to erroneous certifications should be updated to CSMS as described in Section 4.A. of this package). The notification to ICR must consist of a deletion/modification transmittal (Attachment #10) attached to the Offset Process Request Forms (Attachment #9) submitted. The forms should be marked for either Deletion or Modification, the case type indicator listed as A (ADC) or N (Non-ADC), the dollar amount should be "0" or blank for deletion, or for reduction modification the dollar amount should be the revised certification amount (in whole dollars) to be updated to IRS.

SECTION 5. ERRONEOUS TAX OFFSETS

Situations may occur where a refund is offset as a result of an erroneous certification to IRS and or State tax. Federal guidelines require the immediate refund of these offsets. Therefore, upon receipt of a complaint to this effect, the local SCU must take action as indicated below:

A. Verification of Erroneous Offset:

1. Review the SCU records to ascertain whether the respondent's account was submitted in error. If the error pertains to the social security number, the IRS and Federal OCSE have developed the following guidelines to insure that proper procedures are followed in any case in which there is a discrepancy in the identification of the taxpayer certified for offset and/or the taxpayer actually offset, due to a social security number (SSN) error. These cases have been determined to fall under one of the following most common situations.

o SITUATION 1:

If the ASCU simply identifies the wrong SSN for an individual, the SCU should make a prompt refund to the taxpayer, delete the case, and report a State payment to the State OCSE. For example, William Green, SSN 222-33-4444 was submitted instead of the actual absent parent William Green whose SSN is 888-99-7777. In this instance the wrong SSN has been identified for the absent parent and the taxpayer being offset is entitled to an immediate refund from the SCU.

o SITUATION 2:

The second type occurs when a person (other than the obligor) files his/her return using another person's SSN (the obligor's). One such example is when the State submits John Smith, SSN 333-00-0000 and his current spouse, Mary Smith, files her return separately using the IRS label mailed to John Smith. If Mary files her return prior to John, her refund will be offset because the IRS computer will read his label. Since the name on the label is the person submitted for offset, even though the return is for Mary Smith, IRS will forward her refund to the submitting State. In this situation, the SCU should not refund to the taxpayer but should refer Mary Smith to the IRS who must correct their records, adjust the State's collection and make a refund to her.

Another example of this particular type of problem is very similar to the one above except, in this situation, it's a father/son relationship. If Edward Jones Jr. files using his father's SSN and is offset, but is not the absent parent, the SCU should not make a refund to him. Instead Edward Jones Jr. should be referred to IRS so his tax account can be updated correctly. Again, IRS would adjust the State's collection report and issue a refund to Edward Jones Jr. Then when Edward Jones Sr. files for his refund, it can be offset.

o SITUATION 3:

Occasionally two persons are assigned the same SSN by the Social Security Administration. If this is the situation, the first person filing his/her return will be offset. If this person is not the obligor, the SCU should not make a refund to the taxpayer. Instead, the person should be referred to IRS who will assign a temporary filing number, credit the taxpayer's account with the refund and have the person obtain a new SSN from SSA. An adjustment to the State's collection will be made by IRS and a refund will be made to the taxpayer thus correcting the offset. Consequently, when the obligor files his return, the refund will be eligible for offset.

2. Obtain from the respondent a copy of the notice received from IRS or State Tax which indicates that a tax refund was offset for a certain amount.
3. If a respondent claims erroneous offset because a joint return was filed with a non-obligated spouse, the respondent should be directed to the State Tax Department at (518) 457-2257 for any potential remedy. If there are monies due to the non-obligated spouse, State Tax will notify the State OCSE Fiscal Operations Unit, who will in turn notify the local SCU. Local SCUs must never disburse or pro-rate a collection based solely on the request of a respondent or non-obligated spouse.

B. Refund of Offsets and Account Reconciliation

1. If the review disclosed that the certification was made in error, a manually prepared check drawn on the SCU account must be sent to the proper individual(s) immediately. Since there is a continual balance of undistributed ADC collections in the SCU account, the account should not be overdrawn.
2. Record the check on the disbursements listing in sequential order, with information indicating the check number, payee, amount and the reason for the disbursement. All refunds resulting from a collection on a joint refund must be issued as two party checks. IRS collection reports (only) reflect the names of both parties. If the collection report reflects only the respondent's name (joint return) the check should be made out to Mr. and Mrs.
3. If necessary, adjust the monthly SCU bank reconciliation to take into consideration the checks issued prior to the receipt of the offsets. This adjustment should be handled in the same manner as that for negative incentives. Refer to the Child Support Enforcement Manual, Vol II/ASCU (Section 9.6, line 20).

C. Processing of Offset Upon Receipt from IRS or State Tax

1. Deposit offset in SCU account
2. Complete and process a batch 52 to the Refund to Respondent IRS account (or State Tax where applicable) for the amount of the offset error.
3. Complete and process a batch 85 to the Refund to Respondent IRS (or State Tax) account to indicate disbursement previously made. Note: This batch should be done at the same time the batch 52 is processed and the optional fields should contain the ledger type, check number and respondent's last name.

These instructions apply only to certification errors and should not be used for those situations where a joint return was initially filed with IRS and subsequently amended.

SECTION 6. State Payments

A state payment involves the refunding, to the respondent, of an IRS Tax Offset received from a "Joint Tax Return". In these cases where the offset is refunded to the respondents, the county SCU should complete and submit the Offset Process Request Form to the State OCSE Fiscal Operations Unit immediately upon completing the refund. All forms received will be reviewed and transmitted to the Federal Office of Child Support Enforcement (Federal OCSE) for update to IRS. For specific instructions on usage of the Offset Process Request Form for State Payments, See Attachment #11.

In addition, IRS has implemented a state payment procedure to accept both upward and downward modifications of State Payments reported. When reporting two or more State payments resulting from offset in the same process year for a case, only report the cumulative correct amount refunded for the process year. If a previously reported State payment needs correction, only report the correct amount refunded.

SECTION 7. JOINT REFUNDS

If a joint refund is offset by the IRS, the procedures for the non-obligated spouse to obtain a legal share of this refund will be contained in the IRS offset notice. The non-obligated spouse will be directed to file an amended return (Forms 1040X and 8379) with the IRS Service Center, where it will be reviewed and, if applicable, a refund will be made directly to the spouse. If this occurs, the amount refunded will be recouped in a subsequent collection report as a negative adjustment. The IRS time limit for filing of an amended return by the non-obligated spouse is six years.

The New York State Department of Taxation and Finance (State Tax Department) recommends but no longer requires a non-obligated spouse to include Tax Form IT-280 (Non-Obligated Spouse Allocation) with the original return to obtain the legal share of the joint refund. If a joint refund is offset by the State Tax Department, the procedures for a non-obligated spouse to obtain the legal share of the refund will be contained in the notice sent to that spouse by the State Tax Department. According to new legislation effective for the 1990 tax year, a non-obligated spouse is allowed to file a demand, within 10 days after service of notice by the State Tax Department, for the separate calculation and payment of any tax refund owed, but which was withheld by the State Tax Department because of the obligation of the other spouse for support payments. Any taxpayer having questions about this new procedure should be directed to the State Tax Department, Refund Liability Unit at (518) 457-2257, not to the New York State Office of Child Support Enforcement (OCSE). Local districts should not attempt, under any circumstances, to pro-rate or otherwise pay a share of a valid offset to a non-obligated spouse unless requested by New York State OCSE. If the amount collected on a joint State Tax return is in excess of the amount that should have been offset from the respondent alone, any overage should be returned through a two party check.

SECTION 8. SECURITY AND SAFEGUARDING REQUIREMENTS

The Internal Revenue Service and the State Department of Taxation and Finance require that all collection and address information provided by them must be protected from unauthorized use and disclosure and that it be maintained in a secure and confidential manner. Although their requirements are not as stringent as those outlined for the security of IRS project 419 and 1099 data, extreme care must be exercised in its processing and handling. This data must not be divulged to anyone without a need to know. Collection reports, address listings and

related material should not be left in the open when not in use. Data that is no longer of any use should be destroyed in accordance with local procedures. CSEU and SCU staff with access to tax information should be made aware of the sensitivity of this material and that its unlawful use and disclosure may result in severe penalties.

To insure this, each worker with such access, must complete and sign Form DSS-3243 (Acknowledgment of Confidentiality of Internal Revenue Service Information) (Attachment #12). Completed DSS-3243's must be maintained by the CSEU Coordinator or SCU Supervisor.

The IRS has indicated that the handling of tax refund offset information will be an area of concern during future security/safeguard reviews of selected districts.

SECTION 9. ADDITIONAL INFORMATION

For additional information regarding the Tax Refund Offset Process, local district IV-D coordinators should contact their State OCSE representative or the OCSE Tax Offset Coordinator at 1-800-342-3012, ext. 44499 or 518-474-4499.