



Date: August 8, 2023

To: Participating Agencies in the State of Iowa Offset Program

From: Brian Bradour  
Offset Program Coordinator  
State Accounting Enterprise

Subject: Termination of Memorandum of Understanding for Participation in the Income Offset Program

**PLEASE PASS THIS INFORMATION TO THE APPROPRIATE PERSONNEL**

In accordance with [House File 2565](#), signed by Governor Reynolds in 2020, the State of Iowa Setoff Program will be administered by the Iowa Department of Revenue (IDR) instead of the Department of Administrative Services (DAS) effective November 13, 2023.

Your agency's Memorandum of Understanding (MOU) for Participation in the Income Offset Program with DAS will end November 12, 2023, as that is the last date DAS will have legal authority to identify funds for offset. It is expected there will be funds identified up until this date that will continue to be received in for a short period of time beyond November 12, 2023, so any funds still in process past this date will be administered by DAS to conclusion following the terms and conditions of the MOU ending November 12, 2023.

**Key Dates:**

- September 01, 2023: Last day DAS will identify tax refunds for offset
- November 12, 2023: Last day DAS will identify all other funding sources for offset
- November 12, 2023: Last day to submit debt to the DAS Offset Program
- November 12, 2023: Participating agency MOUs with DAS will end

There will be no conversion of debt listed with the DAS Offset Program into the IDR Setoff Program. Therefore, we recommend your agency review your debts to determine what qualifies for submission into the IDR Setoff Program.

Look for future updates regarding the State of Iowa Setoff Program through communication from IDR and through their website.