



Judicial Council of Georgia

Administrative Office of the Courts

Chief Justice P. Harris Hines
Chair

Cynthia H. Clanton
Director

Court Application to Participate in Tax Refund Intercept Program

At this time, the Judicial Council's Administrative Office of the Courts ("AOC") is seeking applications for participation in the Tax Refund Intercept Program ("TRIP") for courts. Through TRIP unpaid fines and fees on judgments are collected and compared against state tax returns. A tax return may be intercepted in whole or in part to satisfy the debt to the court, which in turn will distribute the proceeds as if the money had been received in the normal course of satisfying the judgment. There is no charge to the court to participate in the program.

The AOC is authorized by O.C.G.A. § 48-7-163 to submit debts on behalf of Georgia's courts to the Georgia Department of Revenue ("Revenue") for collection. Revenue has the ability to set off debts owed to certain government entities by deducting funds from debtors' state income tax refunds. Revenue transfers intercepted funds to the AOC, where they are held for disbursement once the tax season is complete.

Participation requirements for courts are detailed in a sample memorandum of understanding. Once a court has agreed to participate, the TRIP team will attempt to schedule a visit to the court to explain the submission and management of intercepts. This includes installation and testing of Revenue Results collections software. There are some basic system and network requirements for operating the software used by the program to allow courts to manage their intercept requests and generate their own reports. Court visits will begin during the summer and intercept processing by Revenue will begin at the start of the tax season in January 2018.

If you are interested in having your court report unpaid fines and fees for collection through TRIP, please return the completed application to trip@georgiacourts.gov or the address below (attn.: TRIP), or if you have questions please call (404) 576-1391. Once your application is received, you will be contacted to complete an agreement with the AOC and schedule installation and training.

Thank you for your interest!

Attached: Sample Memorandum of Understanding
 Program Requirements

TRIP Pilot Court Application

Court:

Primary Court Contact:

Phone:

Address:

Email:

Primary IT Contact:

Phone:

Email:

Does the court have all the necessary data elements required in AOC File Field Formats? (See below)
Probation services can often provide SSNs.

____ Yes ____ No

Information required to create a tax intercept request:

Case Number	City
First Name	State
Middle Name	ZIP + Extension
Last Name	Street
Suffix	Social Security Number
Maiden	Judgment Date
	Owing Amount

QUESTIONS?

Understanding where we need to provide explanation is an important part of the feedback. The AOC's goal is to operate a program that is not just viable, but useful and easily understood. Please let us know if you have questions or suggestions.

Signature: _____

Print: _____

Title: _____

Date: _____