

FISCAL YEAR 2012

ANNUAL REPORT TO THE STATES

Treasury Offset Program Delinquent Debt Collections



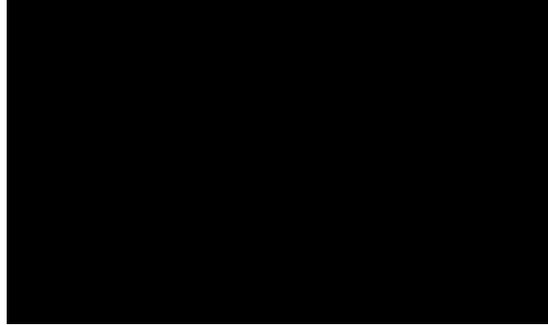
U.S. Department of the Treasury
Bureau of the Fiscal Service



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A MESSAGE FROM THE COMMISSIONER

David A. Lebryk
Commissioner, Bureau of the Fiscal Service

I am pleased to report that in Fiscal Year (FY) 2012, the U.S. Department of the Treasury's Bureau of the Fiscal Service (Fiscal Service) collected more than \$3 billion in delinquent debts on behalf of state governments. This includes recoveries of delinquent child support and state income tax obligations, unemployment insurance compensation fraud debts, and more. In return, states are recovering overdue debts for the federal government.

This first Annual Report to the States provides important information to the American public describing how all 50 states, the District of Columbia, and three territories are maximizing delinquent debt recovery efforts through participation in the Treasury Offset Program (TOP). In each of the last five years, federal collections for delinquent debts owed to states have ranged between \$2.5 billion and \$3.2 billion.

Treasury's Fiscal Service performs this function on behalf of the states as authorized by the Debt Collection Improvement Act of 1996 and other legal authorities. We are proud of the work we do in collecting delinquent child support, in partnership with the U.S. Department of Health and Human Services, Office of Child Support Enforcement, and participating states. These funds — \$2.2 billion in FY 12 — are repaid to states or provided to meet the needs of America's families and children.

A powerful example of how a federal-state partnership can achieve meaningful results is the TOP Unemployment Insurance Compensation (UIC) program, implemented in FY 2011. In collaboration with the U.S. Department of Labor and participating states, TOP has recovered \$159 million since the program's inception. The UIC program has grown from three state participants in its first year to 17 states recovering \$133 million in FY 2012. We expect to see approximately 40 states participating by the end of FY 2013.

TOP's growing State Reciprocal Program included six states at the end of FY 2012, and recovered \$53.8 million. The State Income Tax program, with 40 states and the District of Columbia participating, recovered more than \$560 million for states in FY 2012. Nine (9) states do not have an income tax.

The Fiscal Service has a proven track record of helping collect long overdue funds owed to the states, recovering \$31.8 billion for participating states since the implementation of TOP. We continually look for ways to recover revenues in the most effective and efficient way, leveraging technologies to find creative solutions that will provide better service to federal and state governments.

We hope your state is participating in our programs and benefitting from our efforts to recover funds on your behalf. If you are not, I encourage you to contact us. In times of reduced budgets, it is more critical than ever to cost-effectively maximize debt recoveries so that limited resources may be allocated to meet the important needs of our citizens.

For more information about TOP state programs, visit www.fms.treas.gov/debt/TOP_state_prog.html.

David A. Lebryk
Commissioner, Bureau of the Fiscal Service

FY 2012 DELINQUENT DEBT COLLECTION TOTALS



In 2012, the United States recovered more than \$3 billion through four state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| ● Income Tax | \$375.8 | \$368.1 | \$434.5 | \$475.5 | \$561.8 |
| ● State Reciprocal | \$27.7 | \$23.9 | \$15.9 | \$36.3 | \$53.8 |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | \$25.9 | \$132.9 |
| ● Child Support | \$2,825.6 | \$2,181.1 | \$2,106.7 | \$2,312.9 | \$2,254.8 |
| Grand Totals: | \$3,229.1 | \$2,573.1 | \$2,557.1 | \$2,850.6 | \$3,003.3 |

‡ TOP UIC program implemented in FY 2011.

Dollars in Millions

TOP State Programs

The Treasury Offset Program (TOP) is a centralized offset program administered by the U.S. Department of the Treasury, Bureau of the Fiscal Service, to collect delinquent debts owed to federal agencies and states. The simple premise of TOP is that, as Treasury, we should not be paying money to those who have failed to meet their obligations to government agencies without first applying that money to the delinquent obligation. While we strive to collect the maximum amount of dollars possible, we are well aware of the need for debtors to be treated fairly. We ensure that debtors are provided with due process, including proper notices and dispute opportunities, as well as the chance to repay debts over time.

● State Income Tax Program (SIT)

TOP offsets federal tax refund payments to payees who owe delinquent state income tax obligations.

● State Reciprocal Program (SRP)

TOP offsets federal vendor and other non-tax payments to payees who owe delinquent debts to state agencies. In return, states offset payments to payees who owe delinquent debts to federal agencies.

● Unemployment Insurance Compensation Program (UIC)

In partnership with the U.S. Department of Labor, TOP offsets federal tax refund payments to payees who owe delinquent unemployment insurance compensation debts due to fraud or a person's failure to report earnings.

● Child Support Program

States submit delinquent child support obligations to the U.S. Department of Health and Human Services, Office of Child Support Enforcement (OCSE), which in turn submits the debts to TOP for collection through the offset of federal tax refund and other eligible payments.

Source: U.S. Department of the Treasury, Bureau of the Fiscal Service



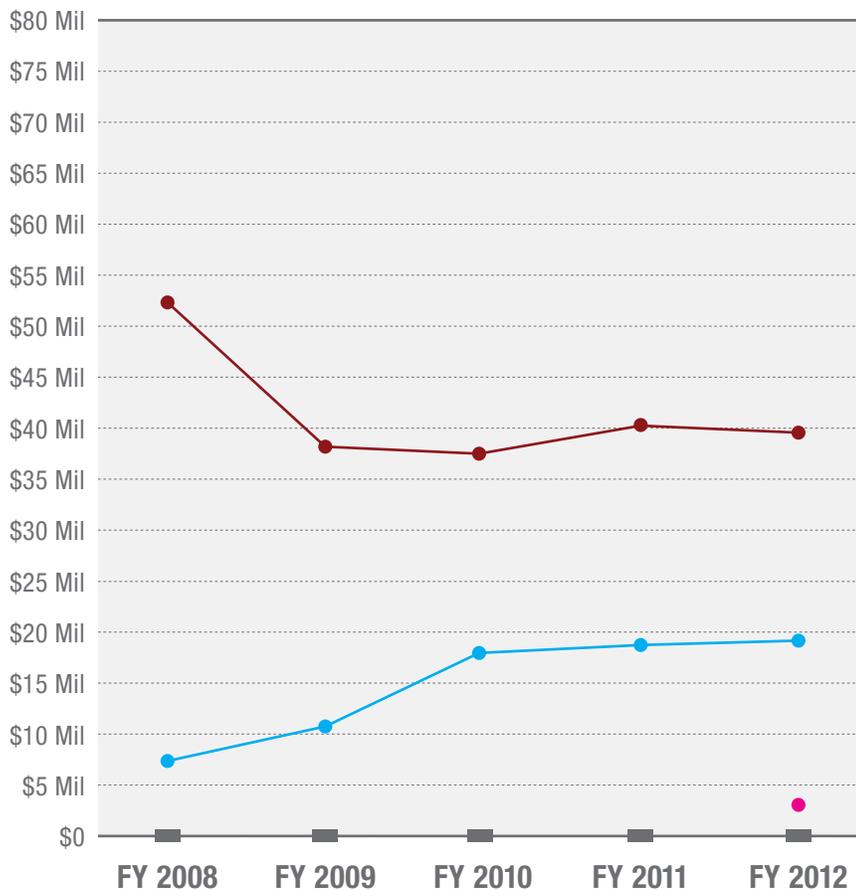
STATE OF ALABAMA

In FY 2012, the state of Alabama recovered \$62.6 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$7.3 | \$10.9 | \$18.1 | \$19.0 | \$19.5 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$3.6 |
| ● Child Support | \$52.7 | \$38.4 | \$37.6 | \$40.6 | \$39.5 |
| Grand Totals: | \$60.0 | \$49.3 | \$55.7 | \$59.6 | \$62.6 |

*State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



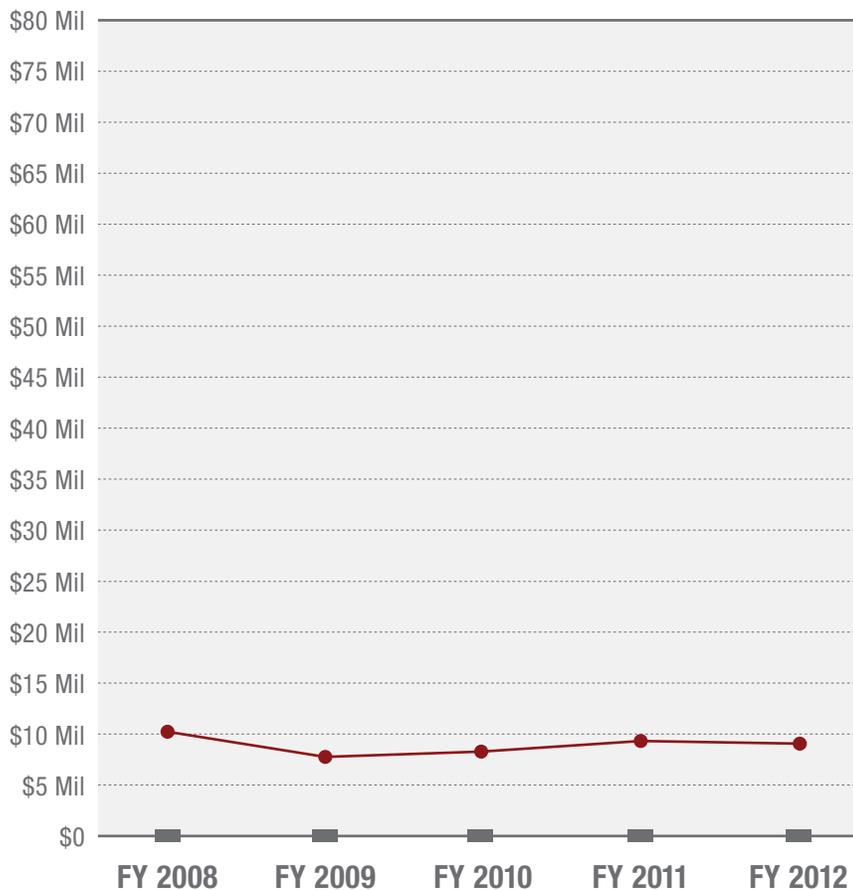


STATE OF ALASKA

In FY 2012, the state of Alaska recovered \$9.1 million through one state program in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|--------------|--------------|--------------|--------------|
| ● Income Tax | † | † | † | † | † |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$10.6 | \$7.8 | \$8.0 | \$9.4 | \$9.1 |
| Grand Totals: | \$10.6 | \$7.8 | \$8.0 | \$9.4 | \$9.1 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time. Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





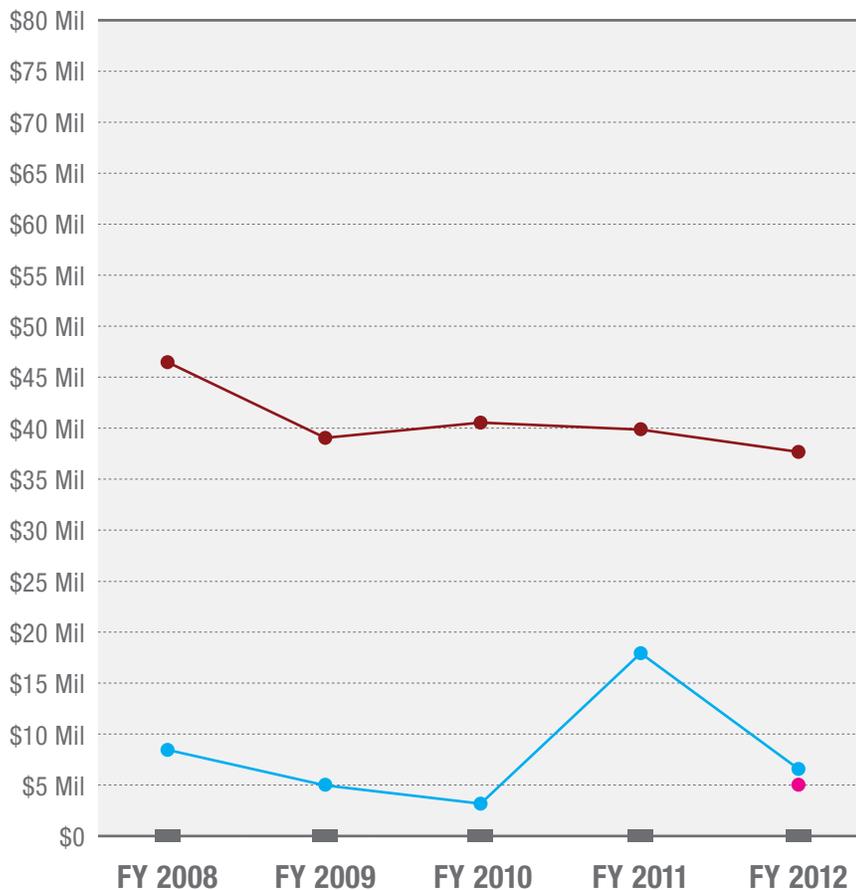
STATE OF ARIZONA

In FY 2012, the state of Arizona recovered \$49.7 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$8.8 | \$5.3 | \$3.9 | \$17.8 | \$6.9 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$5.1 |
| ● Child Support | \$46.5 | \$39.3 | \$41.3 | \$40.8 | \$37.7 |
| Grand Totals: | \$55.3 | \$44.6 | \$45.2 | \$58.6 | \$49.7 |

*State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF ARKANSAS

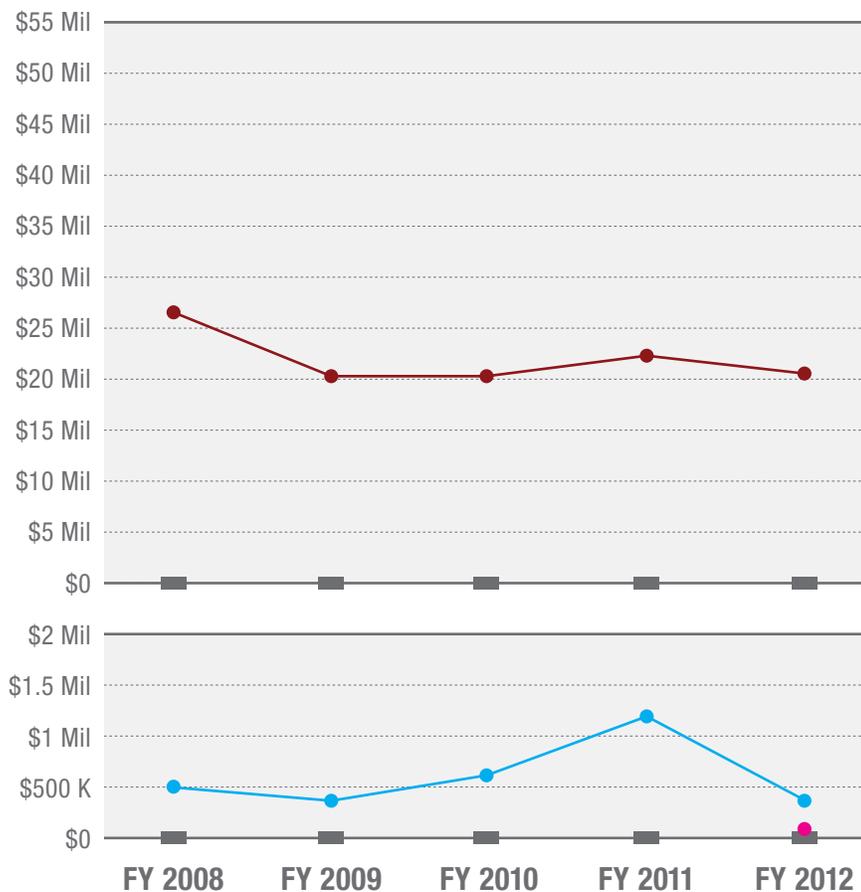


In FY 2012, the state of Arkansas recovered \$21.5 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$0.5 | \$0.4 | \$0.6 | \$1.2 | \$0.4 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$0.2 |
| ● Child Support | \$26.3 | \$20.7 | \$20.7 | \$22.0 | \$20.9 |
| Grand Totals: | \$26.8 | \$21.1 | \$21.3 | \$23.2 | \$21.5 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





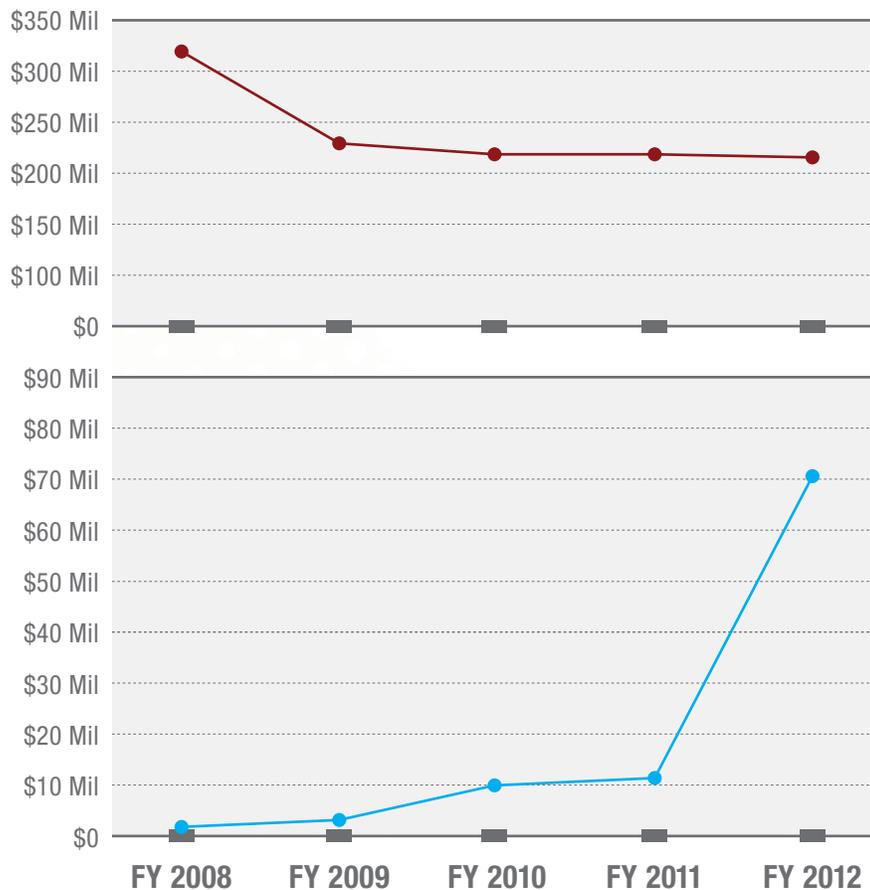
STATE OF CALIFORNIA

In FY 2012, the state of California recovered \$287.9 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| ● Income Tax | \$1.4 | \$3.6 | \$9.8 | \$11.8 | \$70.7 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$321.1 | \$237.2 | \$224.5 | \$222.0 | \$217.2 |
| Grand Totals: | \$322.5 | \$240.8 | \$234.3 | \$233.8 | \$287.9 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF COLORADO



In FY 2012, the state of Colorado recovered \$31.0 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$0.2 | \$0.8 | \$11.0 | \$6.7 | \$6.2 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$33.6 | \$25.3 | \$25.2 | \$25.2 | \$24.8 |
| Grand Totals: | \$33.8 | \$26.1 | \$36.2 | \$31.9 | \$31.0 |

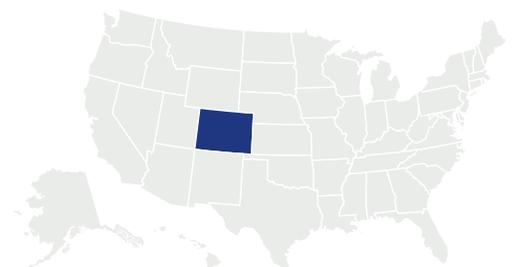
* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





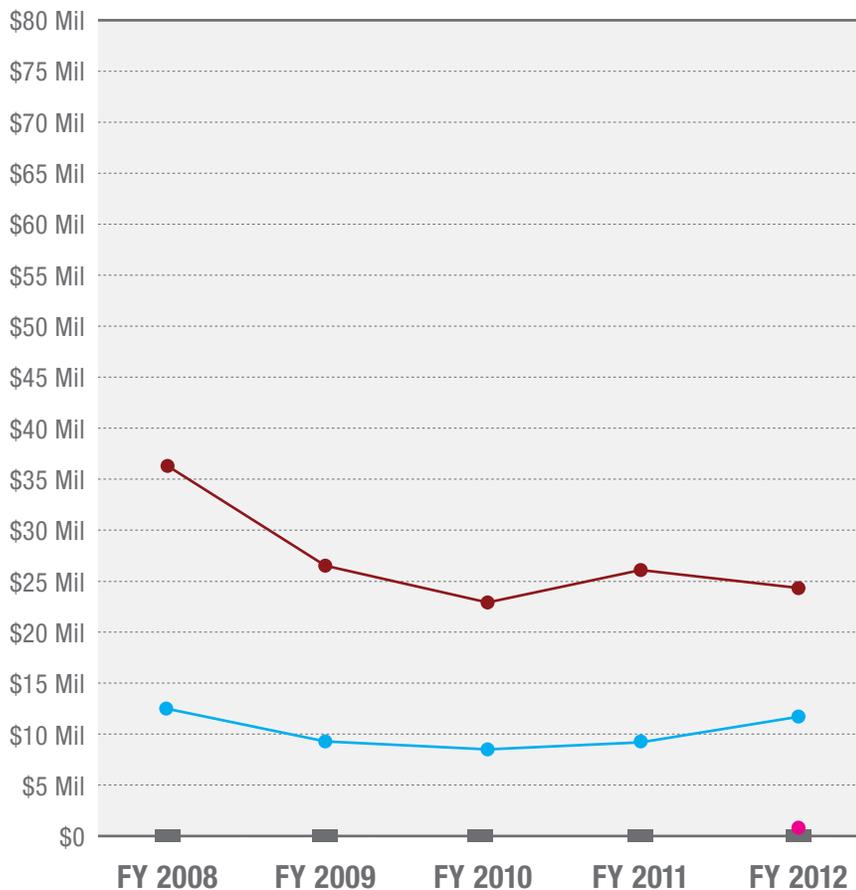
STATE OF CONNECTICUT

In FY 2012, the state of Connecticut recovered \$37.1 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$12.6 | \$9.1 | \$8.7 | \$9.2 | \$11.8 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$1.0 |
| ● Child Support | \$36.0 | \$26.5 | \$23.6 | \$26.1 | \$24.3 |
| Grand Totals: | \$48.6 | \$35.6 | \$32.3 | \$35.3 | \$37.1 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF DELAWARE



In FY 2012, the state of Delaware recovered \$8.7 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|--------------|--------------|--------------|--------------|
| ● Income Tax | \$2.6 | \$2.0 | \$2.0 | \$2.3 | \$2.6 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$7.5 | \$6.3 | \$6.0 | \$6.9 | \$6.1 |
| Grand Totals: | \$10.1 | \$8.3 | \$8.0 | \$9.2 | \$8.7 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





DISTRICT OF COLUMBIA

In FY 2012, the District of Columbia recovered \$11.1 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|--------------|---------------|--------------|---------------|
| ● Income Tax | \$5.1 | \$4.7 | \$5.5 | \$4.7 | \$6.2 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$0.3 |
| ● Child Support | \$6.8 | \$5.2 | \$4.7 | \$5.1 | \$4.6 |
| Grand Totals: | \$11.9 | \$9.9 | \$10.2 | \$9.8 | \$11.1 |

*State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



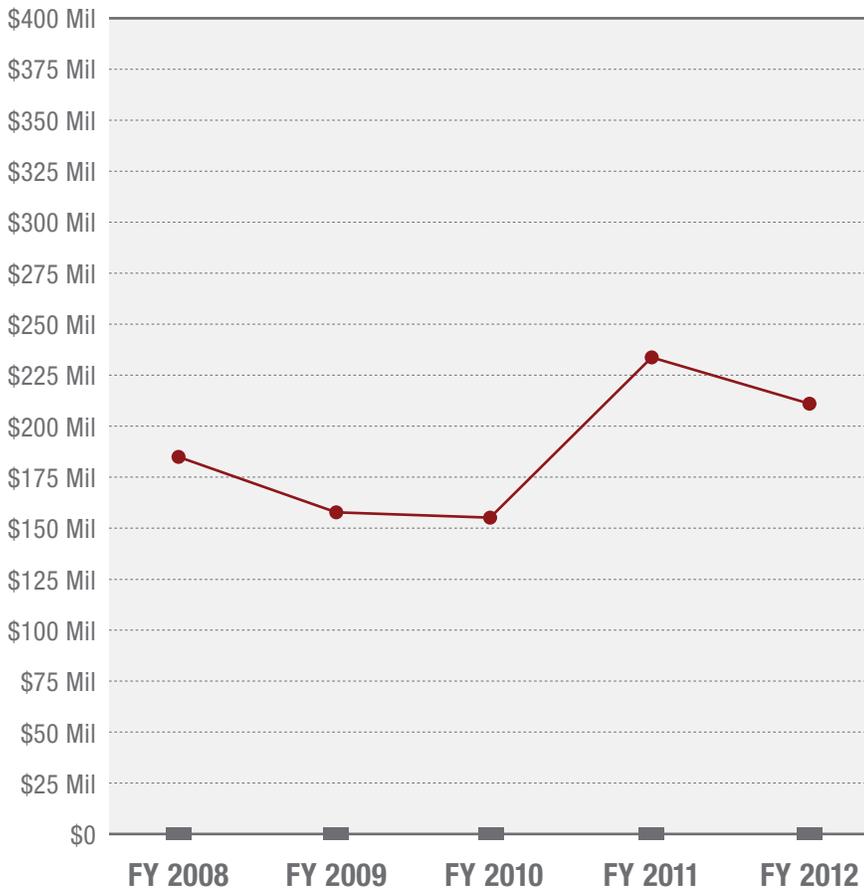
STATE OF FLORIDA



In FY 2012, the state of Florida recovered \$217.6 million through one state program in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Income Tax | † | † | † | † | † |
| State Reciprocal | * | * | * | * | * |
| Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| Child Support | \$185.3 | \$156.5 | \$152.7 | \$230.8 | \$217.6 |
| Grand Totals: | \$185.3 | \$156.5 | \$152.7 | \$230.8 | \$217.6 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time. Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





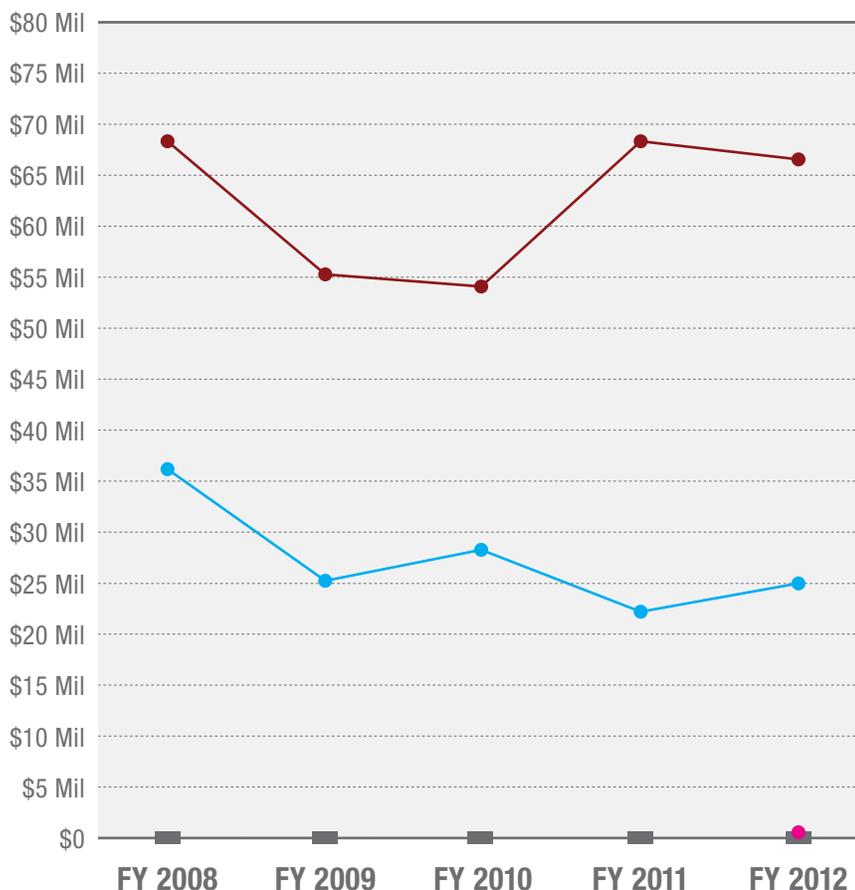
STATE OF GEORGIA

In FY 2012, the state of Georgia recovered \$91.8 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|----------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$36.2 | \$25.7 | \$28.9 | \$22.8 | \$25.4 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$0.1 |
| ● Child Support | \$68.3 | \$55.8 | \$54.1 | \$68.4 | \$66.3 |
| Grand Totals: | \$104.5 | \$81.5 | \$83.0 | \$91.2 | \$91.8 |

*State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

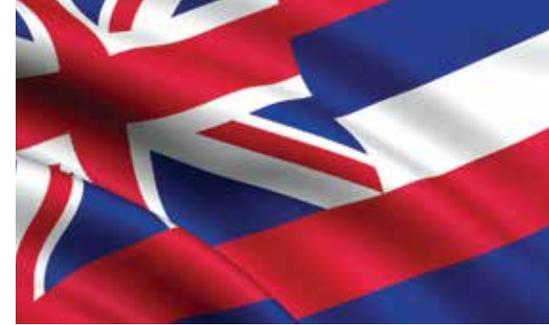
Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF HAWAII

In FY 2012, the state of Hawaii recovered \$11.0 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$1.1 | \$0.7 | \$0.9 | \$1.1 | \$1.0 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$16.3 | \$11.4 | \$10.0 | \$11.0 | \$10.0 |
| Grand Totals: | \$17.4 | \$12.1 | \$10.9 | \$12.1 | \$11.0 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF IDAHO

In FY 2012, the state of Idaho recovered \$16.4 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$1.2 | \$1.5 | \$1.7 | \$2.0 | \$2.0 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$19.1 | \$15.1 | \$15.3 | \$14.4 | \$14.4 |
| Grand Totals: | \$20.3 | \$16.6 | \$17.0 | \$16.4 | \$16.4 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF ILLINOIS

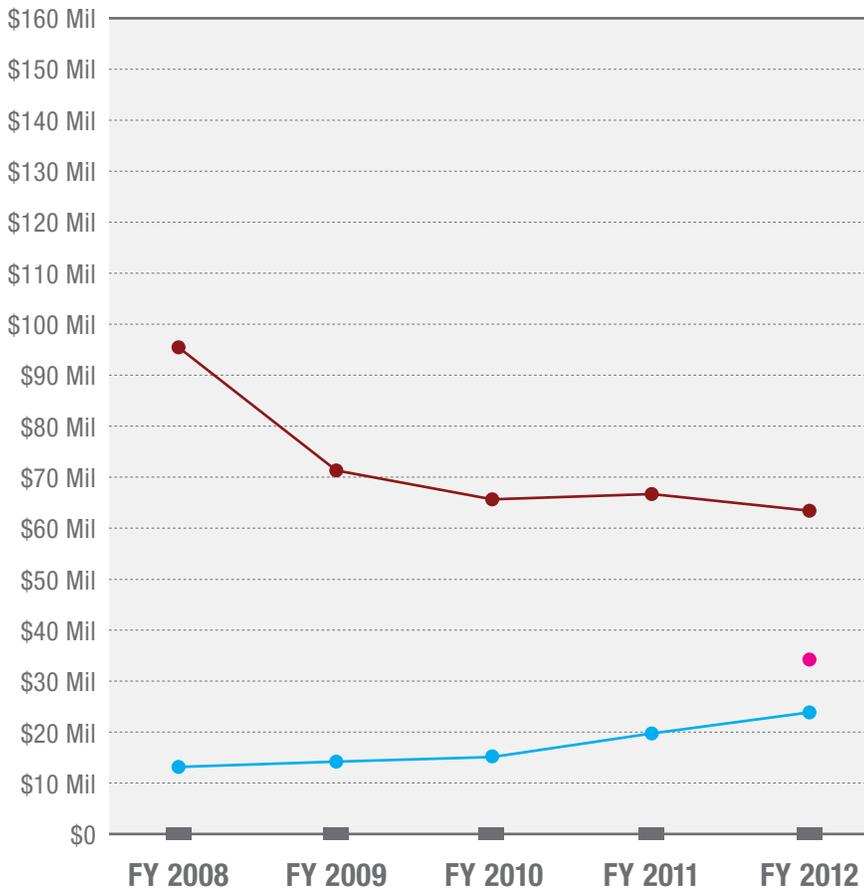


In FY 2012, the state of Illinois recovered \$122.5 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|----------------|---------------|---------------|---------------|----------------|
| ● Income Tax | \$13.4 | \$14.5 | \$16.7 | \$19.9 | \$23.7 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$34.9 |
| ● Child Support | \$96.1 | \$71.6 | \$67.8 | \$68.5 | \$63.9 |
| Grand Totals: | \$109.5 | \$86.1 | \$84.5 | \$88.4 | \$122.5 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





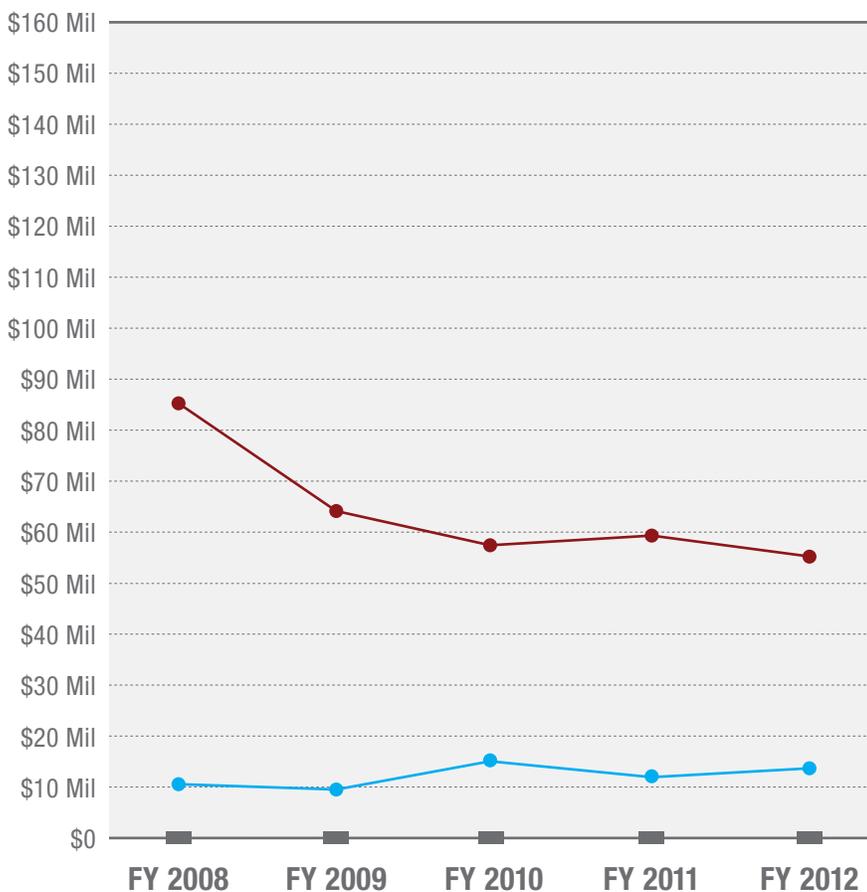
STATE OF INDIANA

In FY 2012, the state of Indiana recovered \$68.1 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$10.2 | \$9.8 | \$15.0 | \$11.0 | \$12.5 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$86.1 | \$63.4 | \$58.3 | \$59.3 | \$55.6 |
| Grand Totals: | \$96.3 | \$73.2 | \$73.3 | \$70.3 | \$68.1 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF IOWA

In FY 2012, the state of Iowa recovered \$30.2 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Income Tax | \$3.8 | \$4.3 | \$4.3 | \$5.3 | \$6.3 |
| State Reciprocal | * | * | * | * | * |
| Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| Child Support | \$40.9 | \$29.8 | \$27.1 | \$27.5 | \$23.9 |
| Grand Totals: | \$44.7 | \$34.1 | \$31.4 | \$32.8 | \$30.2 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF KANSAS

In FY 2012, the state of Kansas recovered \$31.7 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Income Tax | \$7.3 | \$4.8 | \$7.2 | \$9.0 | \$8.4 |
| State Reciprocal | * | * | * | * | * |
| Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| Child Support | \$30.9 | \$22.7 | \$22.2 | \$24.2 | \$23.3 |
| Grand Totals: | \$38.2 | \$27.5 | \$29.4 | \$33.2 | \$31.7 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF KENTUCKY

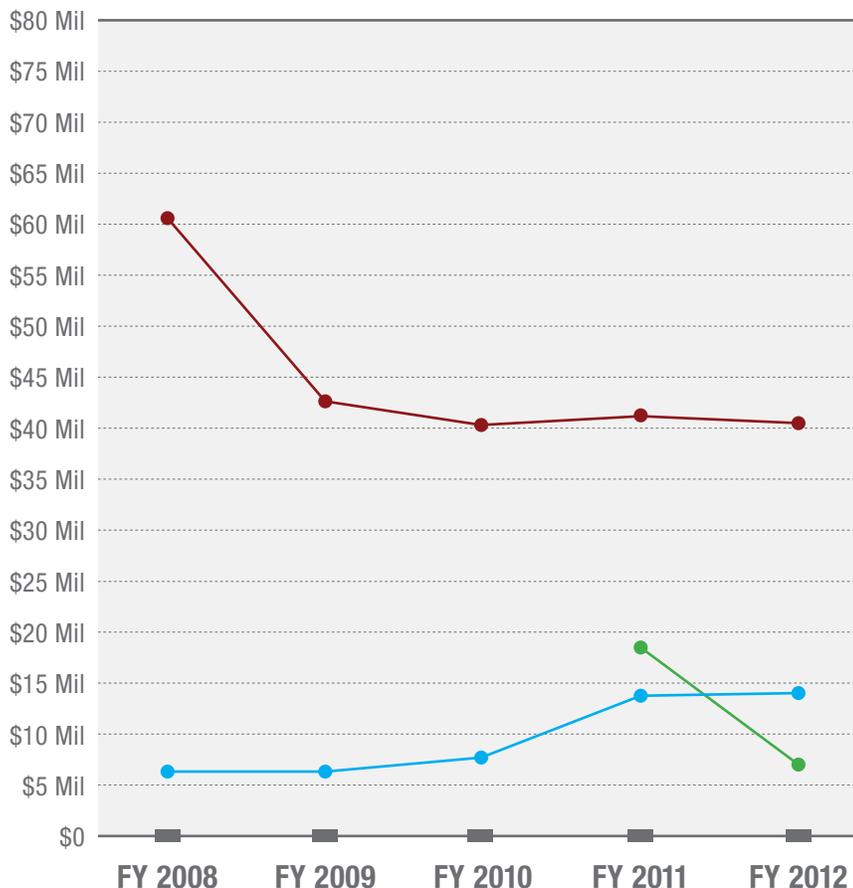


In FY 2012, the state of Kentucky recovered \$62.1 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Income Tax | \$6.4 | \$6.0 | \$8.6 | \$14.1 | \$14.4 |
| State Reciprocal | * | * | * | \$18.7 | \$6.9 |
| Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| Child Support | \$60.5 | \$43.3 | \$40.3 | \$41.2 | \$40.8 |
| Grand Totals: | \$66.9 | \$49.3 | \$48.9 | \$74.0 | \$62.1 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





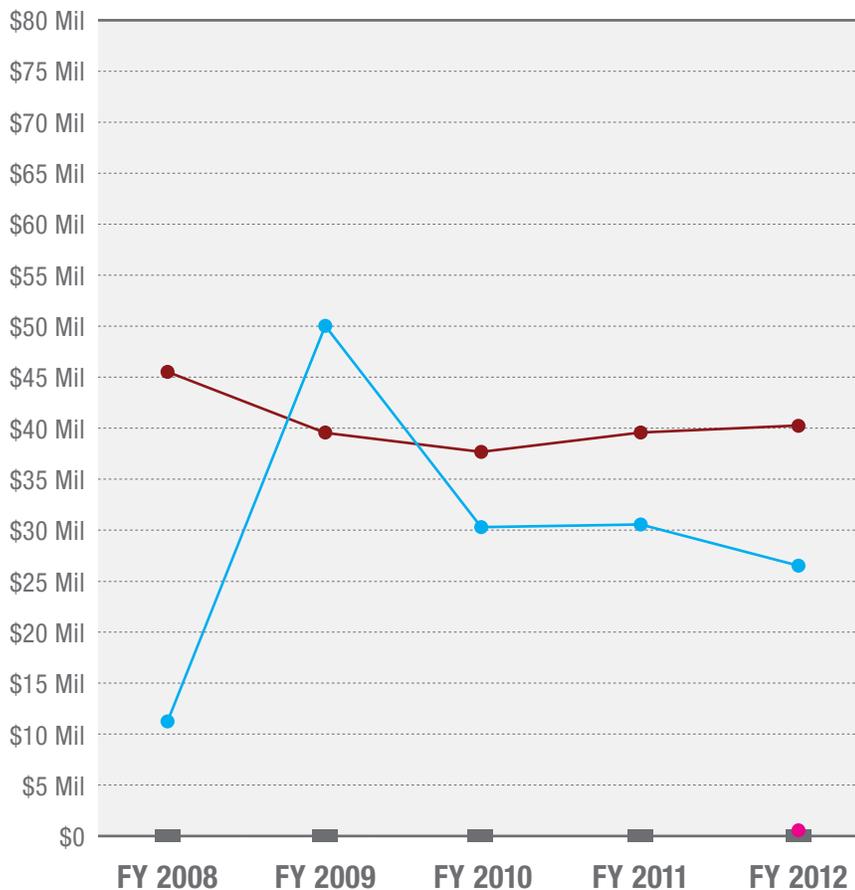
STATE OF LOUISIANA

In FY 2012, the state of Louisiana recovered \$67.1 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$11.9 | \$50.1 | \$30.6 | \$30.9 | \$26.7 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$0.1 |
| ● Child Support | \$45.9 | \$39.5 | \$37.2 | \$39.6 | \$40.3 |
| Grand Totals: | \$57.8 | \$89.6 | \$67.8 | \$70.5 | \$67.1 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF MAINE



In FY 2012, the state of Maine recovered \$14.0 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$3.0 | \$2.7 | \$3.2 | \$2.8 | \$2.8 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$16.2 | \$11.4 | \$11.1 | \$11.4 | \$11.2 |
| Grand Totals: | \$19.2 | \$14.1 | \$14.3 | \$14.2 | \$14.0 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





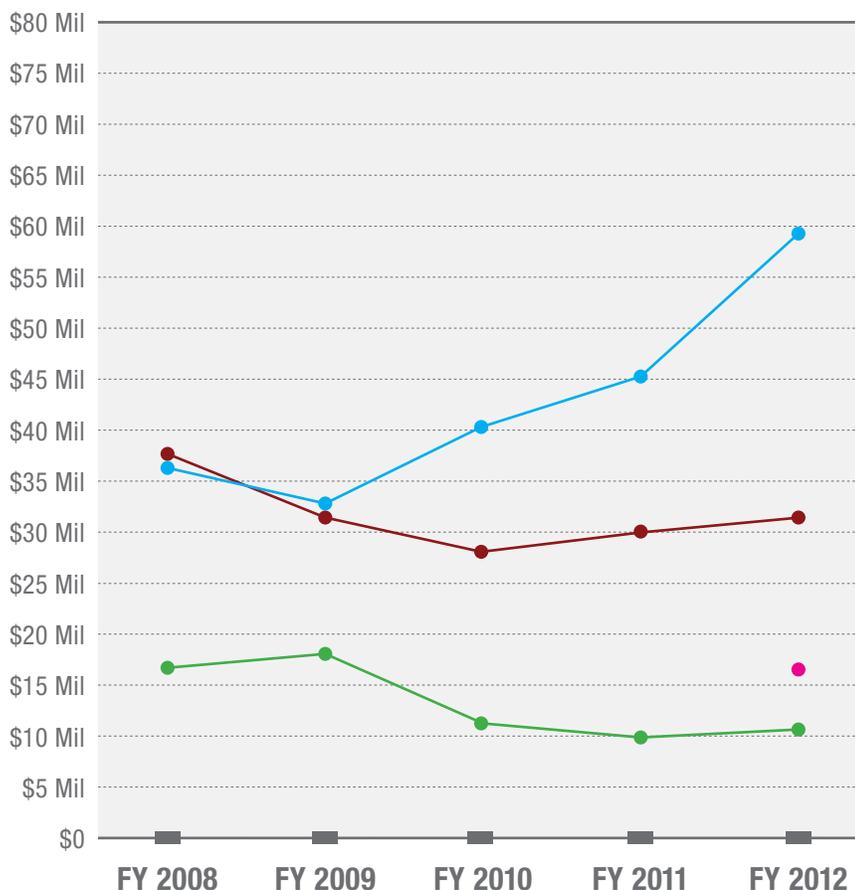
STATE OF MARYLAND

In FY 2012, the state of Maryland recovered \$117.3 million through the four state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|----------------|
| ● Income Tax | \$36.4 | \$33.1 | \$40.4 | \$45.5 | \$59.0 |
| ● State Reciprocal | \$16.6 | \$18.2 | \$11.2 | \$10.2 | \$10.9 |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$16.3 |
| ● Child Support | \$37.6 | \$31.4 | \$28.2 | \$30.6 | \$31.1 |
| Grand Totals: | \$90.6 | \$82.7 | \$79.8 | \$86.3 | \$117.3 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF MASSACHUSETTS

In FY 2012, the state of Massachusetts recovered \$35.0 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$8.2 | \$5.3 | \$6.4 | \$7.5 | \$8.2 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$37.4 | \$28.9 | \$25.1 | \$27.0 | \$26.8 |
| Grand Totals: | \$45.6 | \$34.2 | \$31.5 | \$34.5 | \$35.0 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





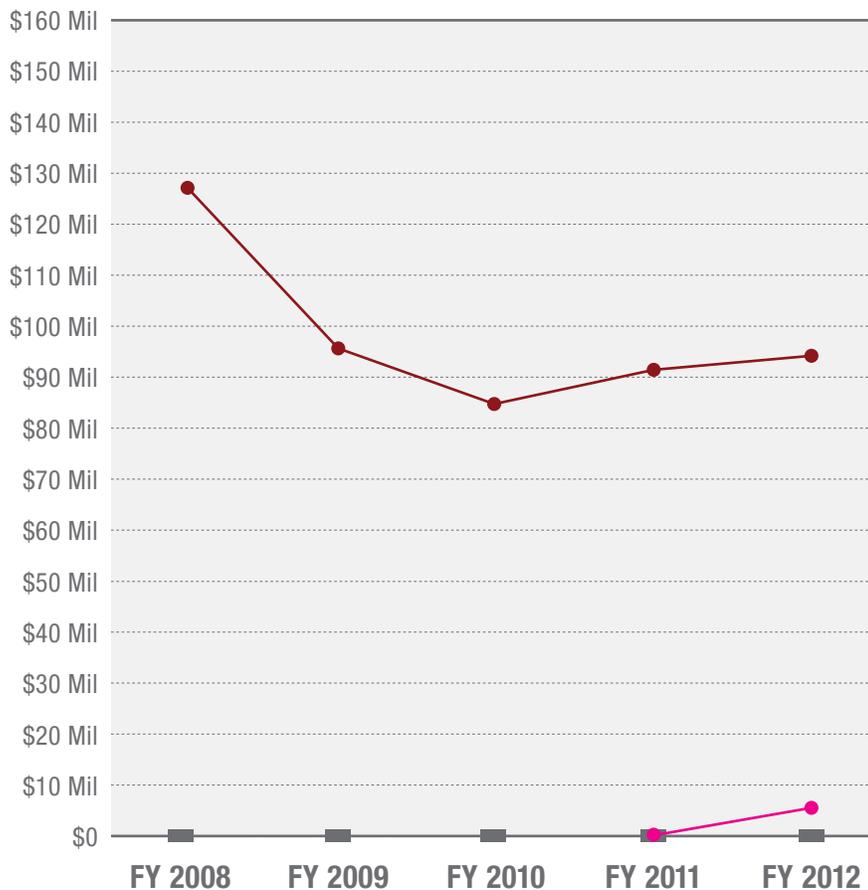
STATE OF MICHIGAN

In FY 2012, the state of Michigan recovered \$99.9 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|-------------------------------------|----------------|---------------|---------------|---------------|---------------|
| Income Tax | * | * | * | * | * |
| State Reciprocal | * | * | * | * | * |
| Unemployment Insurance Compensation | ‡ | ‡ | ‡ | \$0.2 | \$5.5 |
| Child Support | \$128.0 | \$96.0 | \$84.4 | \$91.7 | \$94.4 |
| Grand Totals: | \$128.0 | \$96.0 | \$84.4 | \$91.9 | \$99.9 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF MINNESOTA

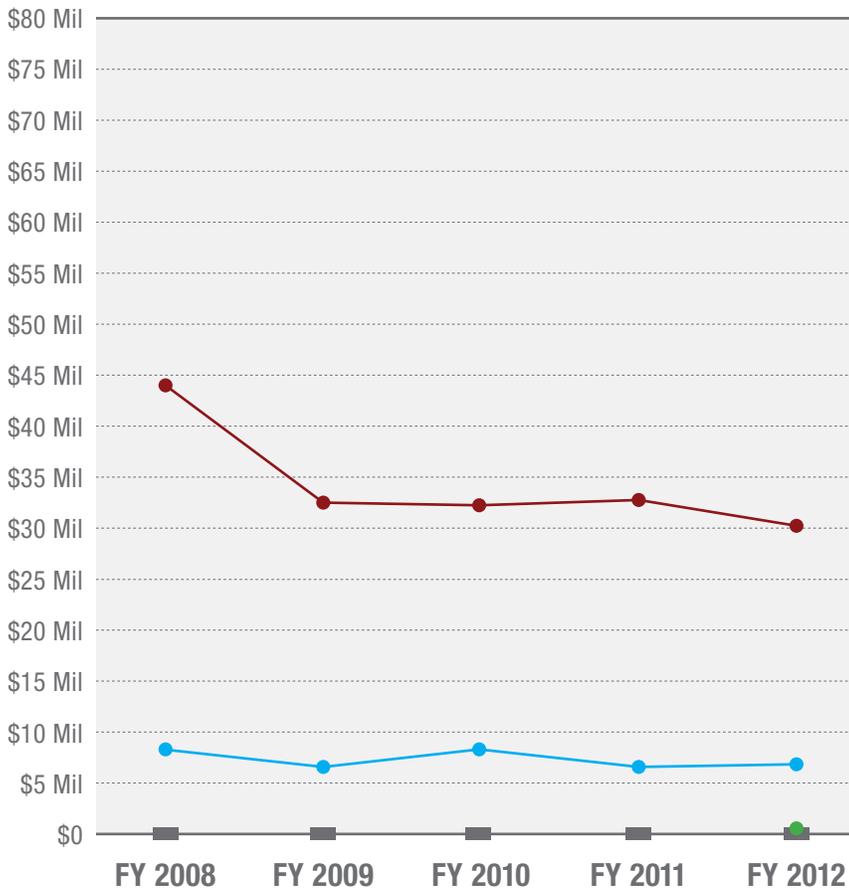


In FY 2012, the state of Minnesota recovered \$38.3 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$8.0 | \$6.4 | \$8.2 | \$6.6 | \$6.8 |
| ● State Reciprocal | * | * | * | * | \$0.7 |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$44.1 | \$32.7 | \$32.0 | \$32.9 | \$30.8 |
| Grand Totals: | \$52.1 | \$39.1 | \$40.2 | \$39.5 | \$38.3 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





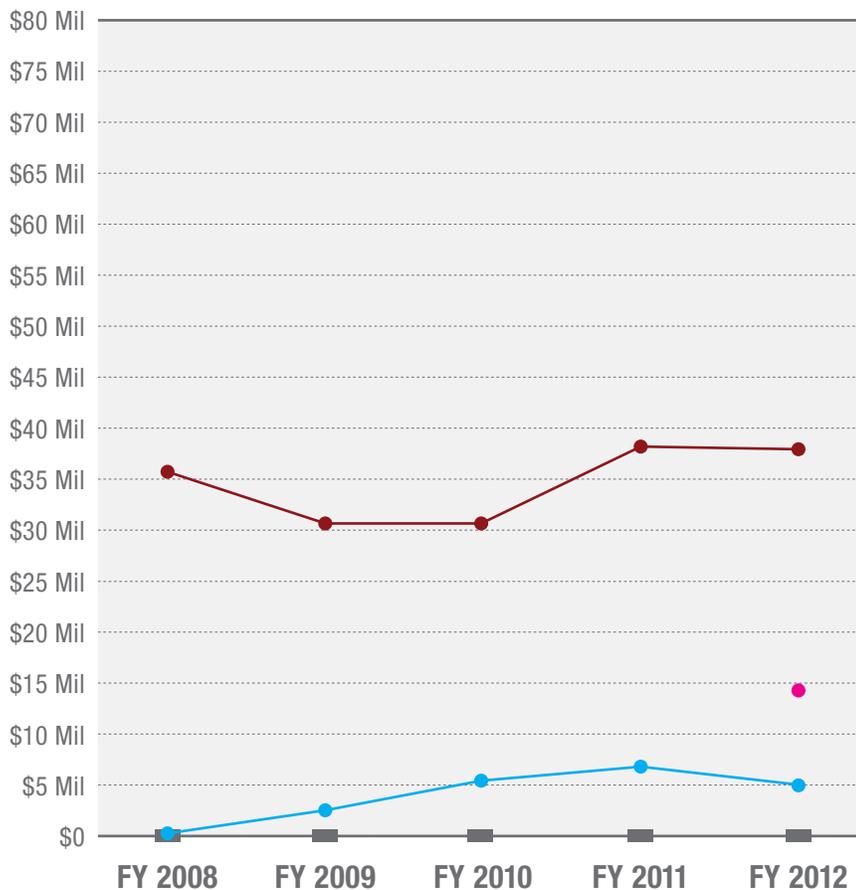
STATE OF MISSISSIPPI

In FY 2012, the state of Mississippi recovered \$57.5 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|--|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$0.0** | \$2.3 | \$5.6 | \$6.4 | \$5.0 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$14.5 |
| ● Child Support | \$35.9 | \$30.8 | \$30.8 | \$38.4 | \$38.0 |
| Grand Totals: | \$35.9 | \$33.1 | \$36.4 | \$44.8 | \$57.5 |

* State or Territory did not participate in this TOP program. ** Collections total less than \$50,000. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF MISSOURI

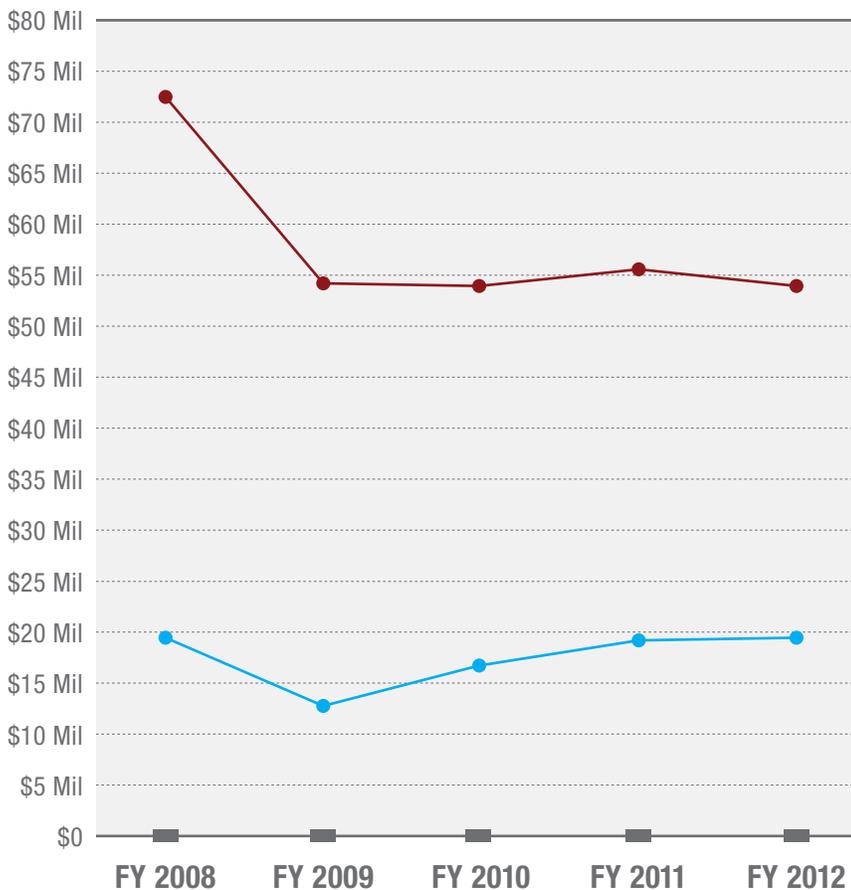


In FY 2012, the state of Missouri recovered \$73.7 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$19.6 | \$13.1 | \$16.5 | \$19.0 | \$19.4 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$72.4 | \$54.7 | \$54.3 | \$55.9 | \$54.3 |
| Grand Totals: | \$92.0 | \$67.8 | \$70.8 | \$74.9 | \$73.7 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF MONTANA

In FY 2012, the state of Montana recovered \$6.3 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| ● Income Tax | \$0.8 | \$0.3 | \$0.7 | \$0.7 | \$0.7 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$7.4 | \$5.4 | \$5.9 | \$6.3 | \$5.6 |
| Grand Totals: | \$8.2 | \$5.7 | \$6.6 | \$7.0 | \$6.3 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF NEBRASKA



In FY 2012, the state of Nebraska recovered \$13.2 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$1.1 | \$0.5 | \$0.9 | \$0.6 | \$1.1 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$15.0 | \$13.0 | \$12.0 | \$12.8 | \$12.1 |
| Grand Totals: | \$16.1 | \$13.5 | \$12.9 | \$13.4 | \$13.2 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



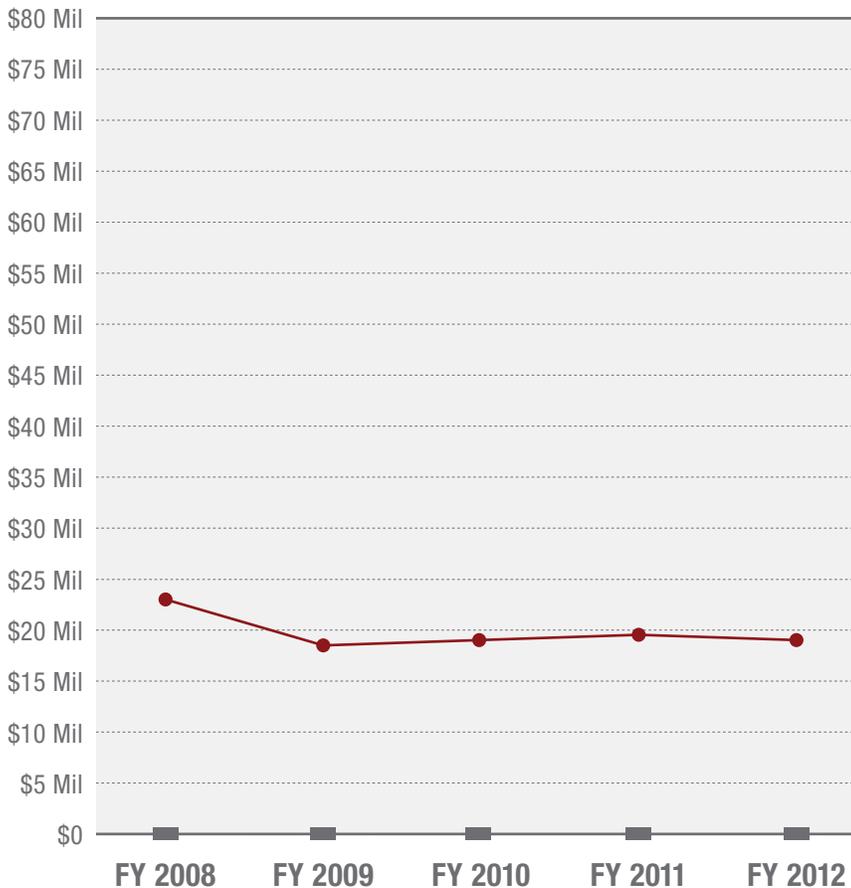


STATE OF NEVADA

In FY 2012, the state of Nevada recovered \$19.0 million through one state program in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | † | † | † | † | † |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$23.8 | \$18.9 | \$19.0 | \$19.7 | \$19.0 |
| Grand Totals: | \$23.8 | \$18.9 | \$19.0 | \$19.7 | \$19.0 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time. Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF NEW HAMPSHIRE

In FY 2012, the state of New Hampshire recovered \$6.7 million through one state program in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| ● Income Tax | † | † | † | † | † |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$8.3 | \$6.2 | \$6.5 | \$6.8 | \$6.7 |
| Grand Totals: | \$8.3 | \$6.2 | \$6.5 | \$6.8 | \$6.7 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





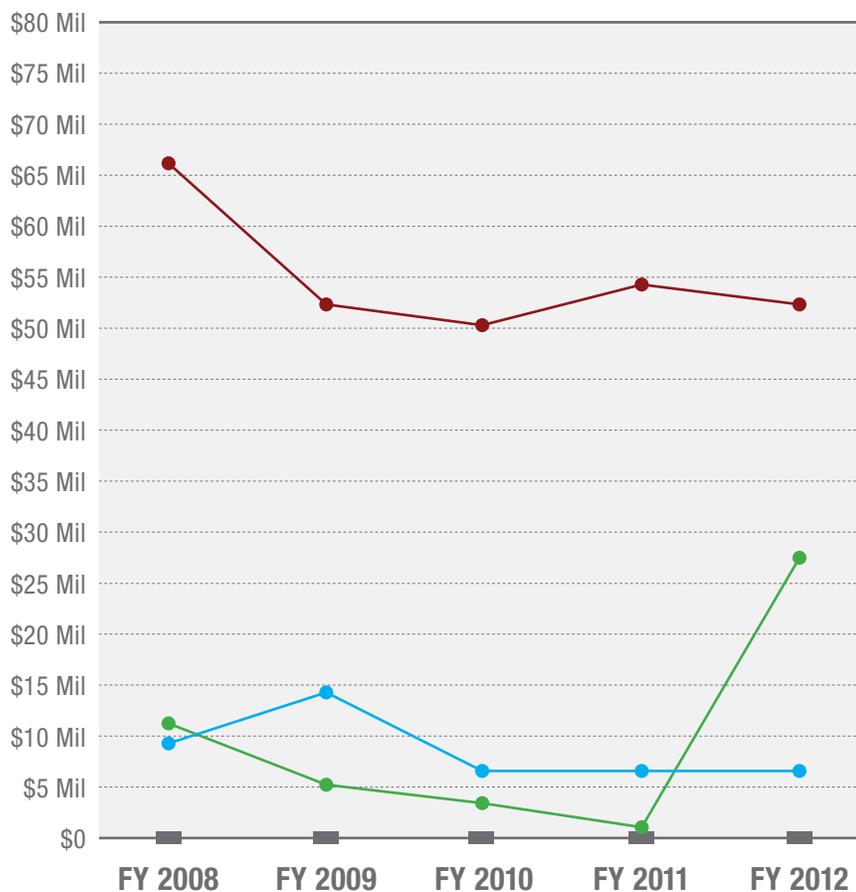
STATE OF NEW JERSEY

In FY 2012, the state of New Jersey recovered \$99.4 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$9.4 | \$14.7 | \$12.1 | \$17.1 | \$19.5 |
| ● State Reciprocal | \$11.1 | \$5.7 | \$3.8 | \$1.9 | \$27.4 |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$66.1 | \$52.2 | \$50.5 | \$54.0 | \$52.5 |
| Grand Totals: | \$86.6 | \$72.6 | \$66.4 | \$73.0 | \$99.4 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF NEW MEXICO

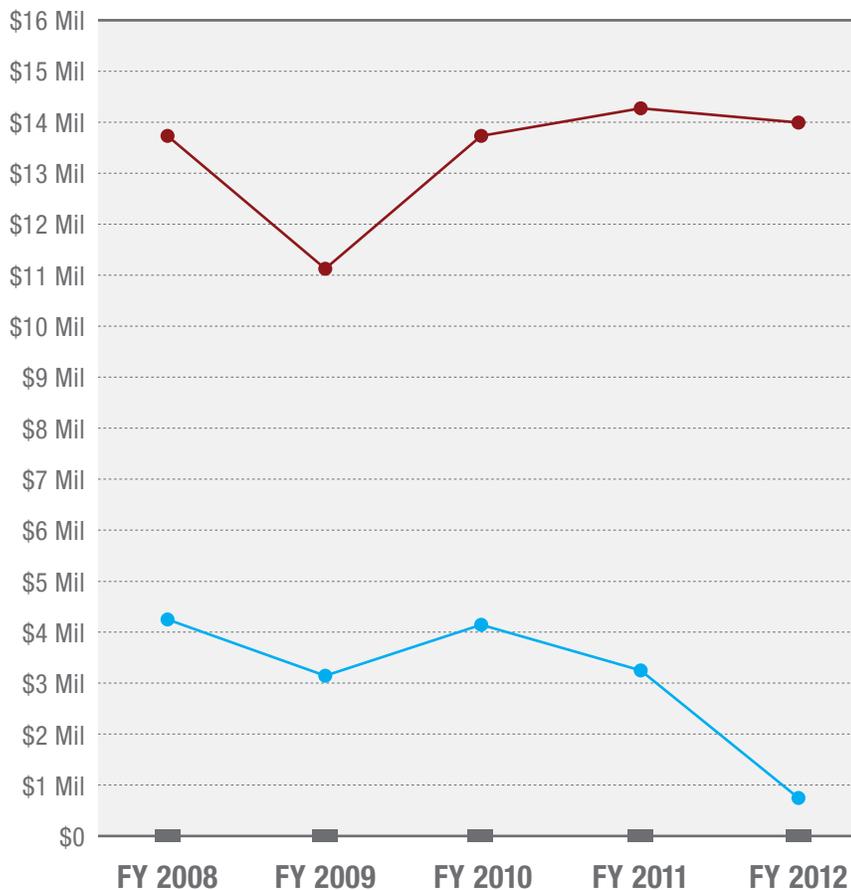


In FY 2012, the state of New Mexico recovered \$14.8 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|--|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$4.2 | \$3.1 | \$4.1 | \$3.2 | \$0.8 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$13.8 | \$11.1 | \$13.8 | \$14.2 | \$14.0 |
| Grand Totals: | \$18.0 | \$14.2 | \$17.9 | \$17.4 | \$14.8 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





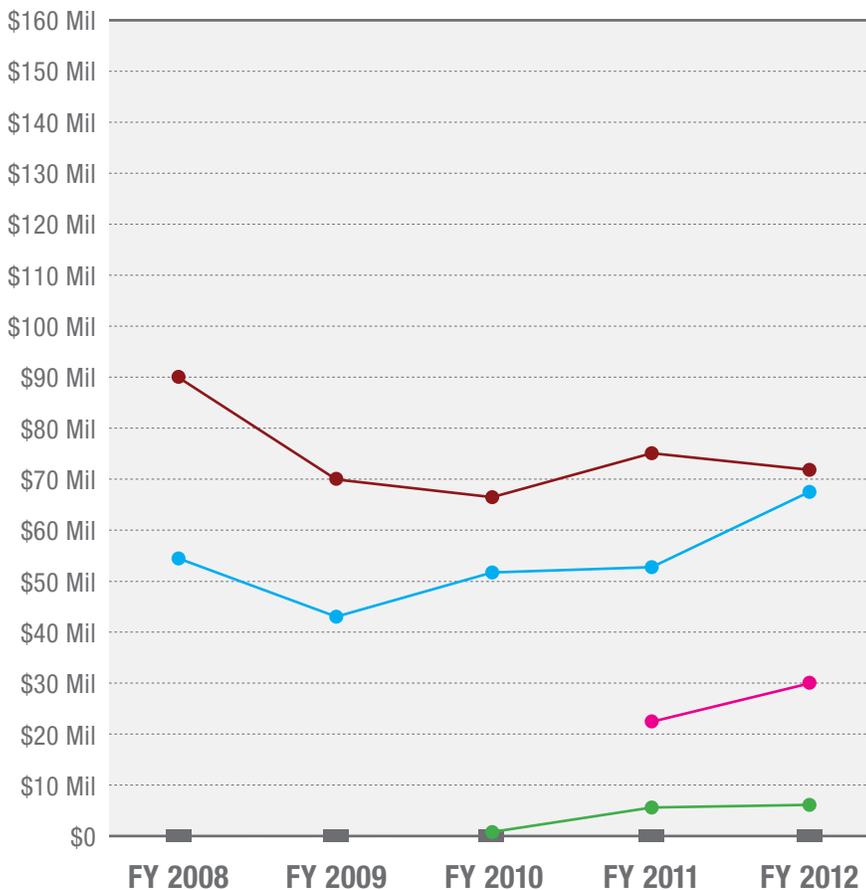
STATE OF NEW YORK

In FY 2012, the state of New York recovered \$176.8 million through the four state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|--|----------------|----------------|----------------|----------------|----------------|
| ● Income Tax | \$54.4 | \$42.8 | \$51.7 | \$52.5 | \$68.8 |
| ● State Reciprocal | * | * | \$0.9 | \$5.5 | \$6.6 |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | \$22.6 | \$30.0 |
| ● Child Support | \$90.9 | \$70.7 | \$67.0 | \$75.1 | \$71.4 |
| Grand Totals: | \$145.3 | \$113.5 | \$119.6 | \$155.7 | \$176.8 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





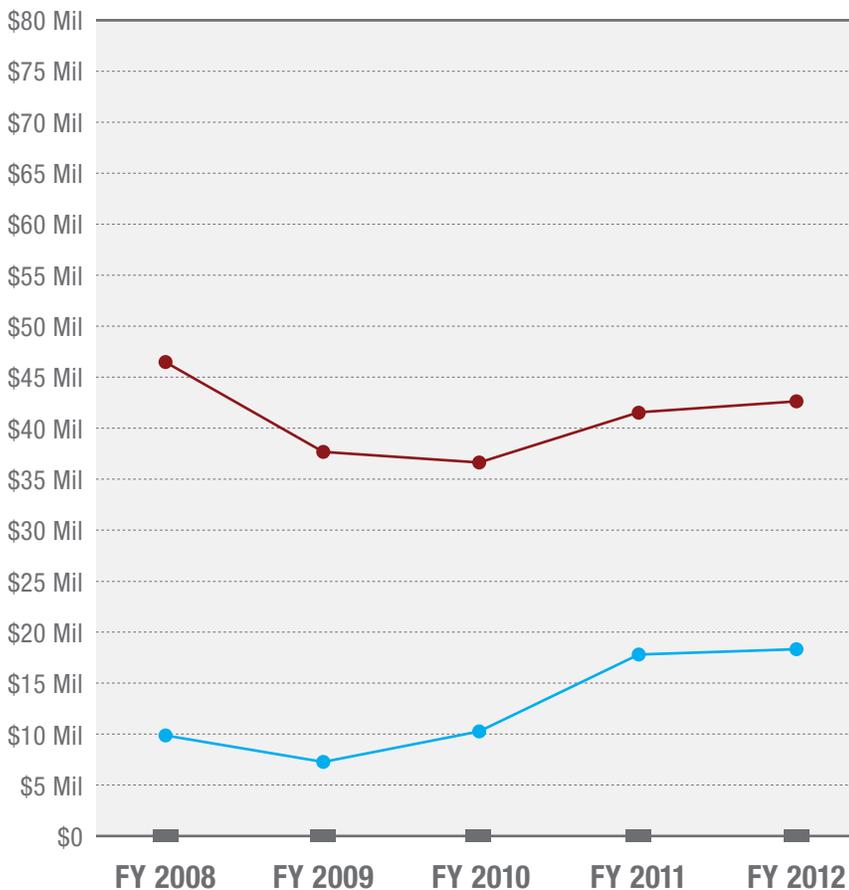
STATE OF NORTH CAROLINA

In FY 2012, the state of North Carolina recovered \$61.1 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$9.9 | \$7.4 | \$10.2 | \$17.9 | \$18.6 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$46.4 | \$37.9 | \$36.8 | \$41.1 | \$42.5 |
| Grand Totals: | \$56.3 | \$45.3 | \$47.0 | \$59.0 | \$61.1 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF NORTH DAKOTA

In FY 2012, the state of North Dakota recovered \$6.8 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| ● Income Tax | \$0.4 | \$0.3 | \$0.4 | \$0.4 | \$0.4 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$8.4 | \$6.5 | \$6.9 | \$7.5 | \$6.4 |
| Grand Totals: | \$8.8 | \$6.8 | \$7.3 | \$7.9 | \$6.8 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF OHIO

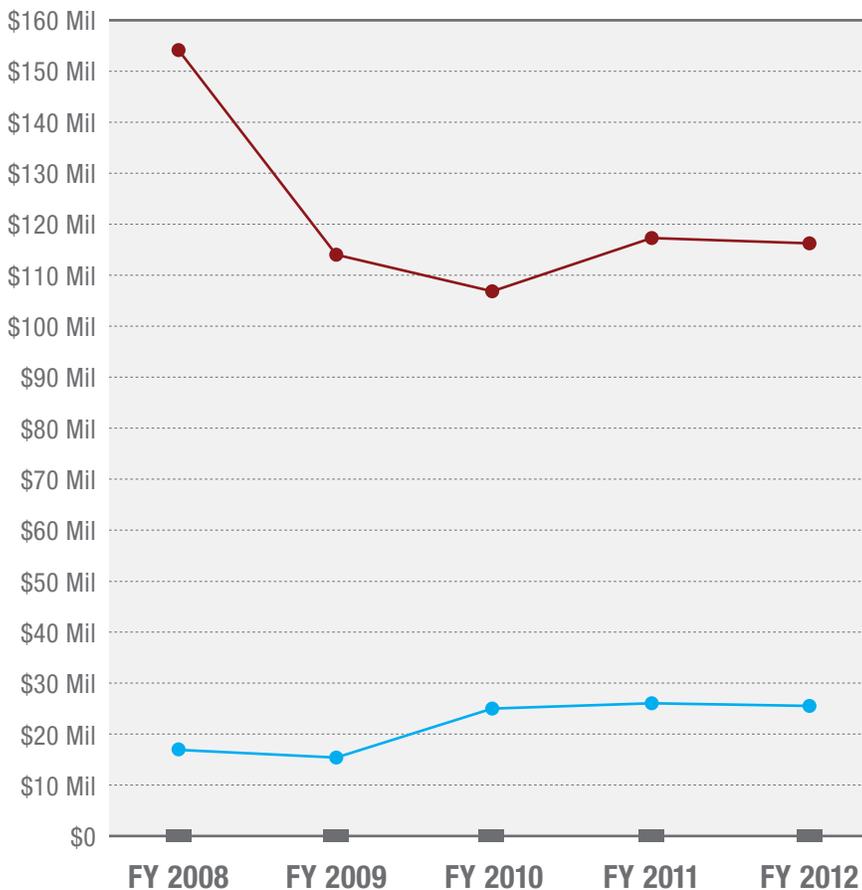


In FY 2012, the state of Ohio recovered \$143.5 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| ● Income Tax | \$18.2 | \$16.4 | \$25.0 | \$26.5 | \$26.0 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$150.4 | \$113.4 | \$108.4 | \$118.2 | \$117.5 |
| Grand Totals: | \$168.6 | \$129.8 | \$133.4 | \$144.7 | \$143.5 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





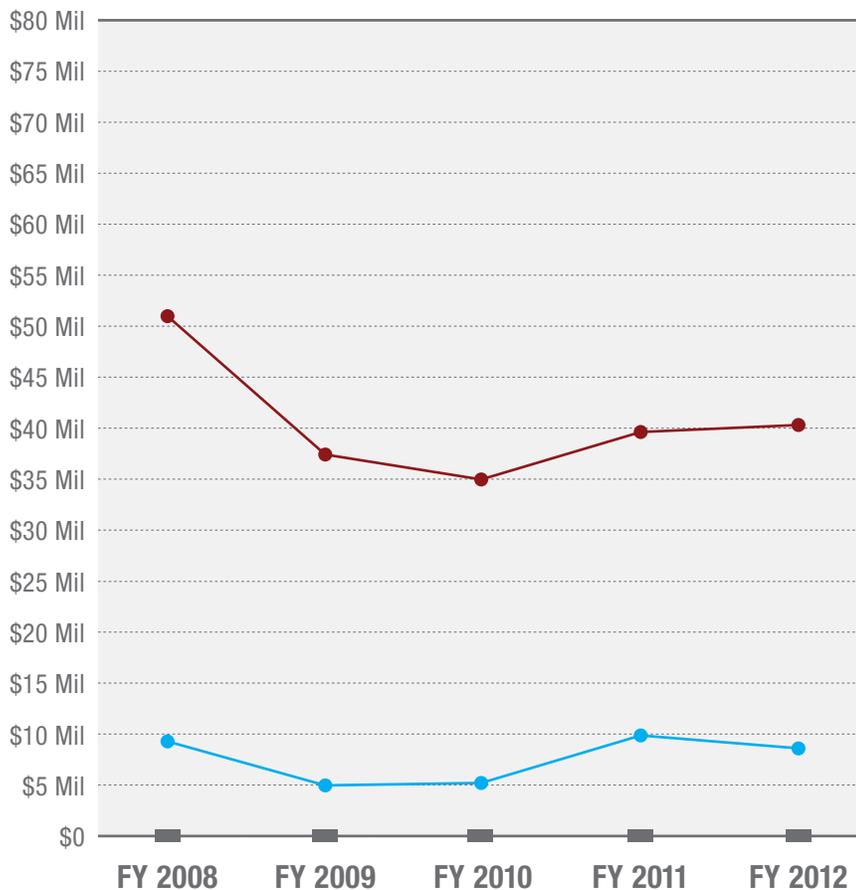
STATE OF OKLAHOMA

In FY 2012, the state of Oklahoma recovered \$48.4 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Income Tax | \$9.2 | \$5.0 | \$5.2 | \$9.9 | \$8.1 |
| State Reciprocal | * | * | * | * | * |
| Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| Child Support | \$51.0 | \$37.3 | \$35.3 | \$39.8 | \$40.3 |
| Grand Totals: | \$60.2 | \$42.3 | \$40.5 | \$49.7 | \$48.4 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





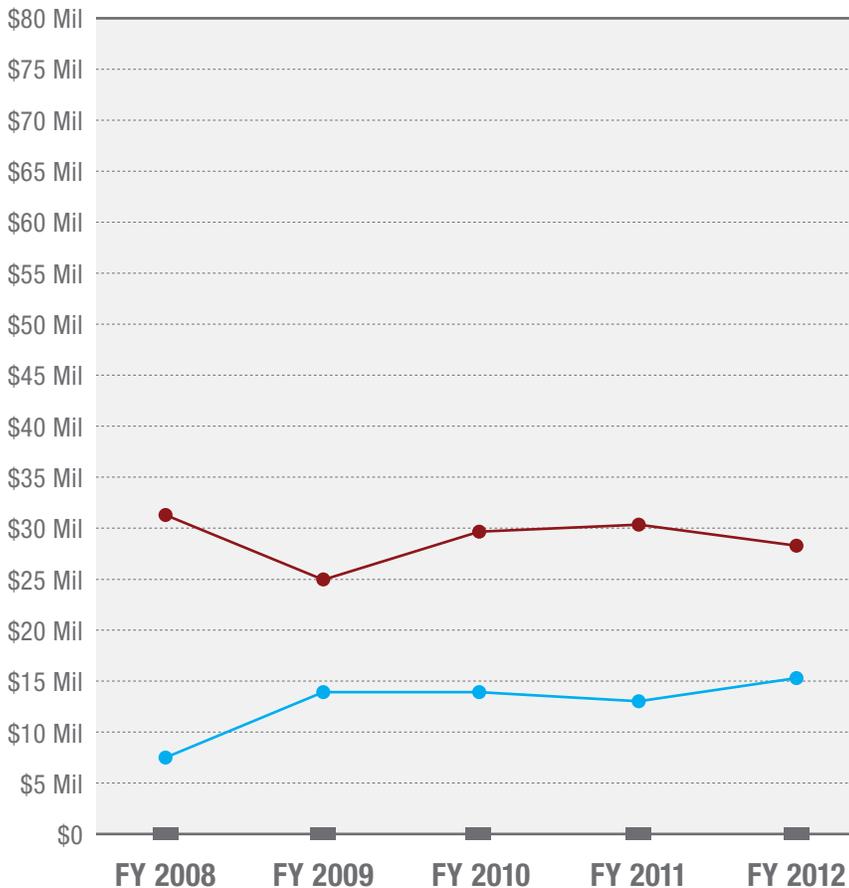
STATE OF OREGON

In FY 2012, the state of Oregon recovered \$43.8 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$7.7 | \$14.8 | \$14.8 | \$13.4 | \$15.8 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$31.3 | \$25.4 | \$29.7 | \$30.2 | \$28.0 |
| Grand Totals: | \$39.0 | \$40.2 | \$44.5 | \$43.6 | \$43.8 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





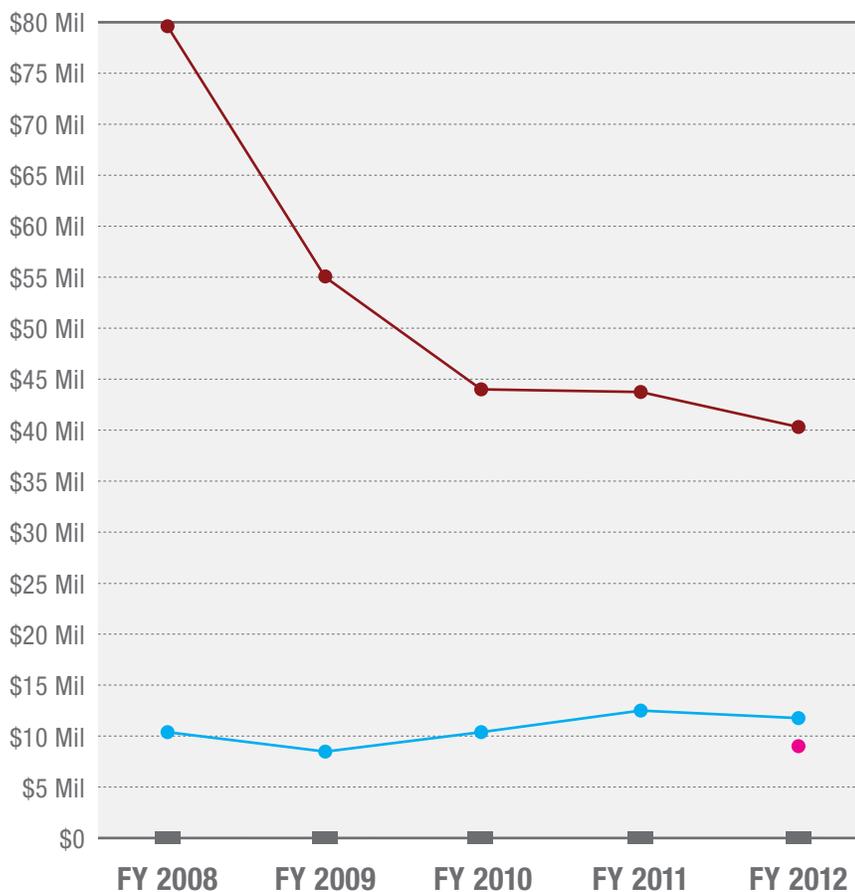
STATE OF PENNSYLVANIA

In FY 2012, the state of Pennsylvania recovered \$61.3 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$10.6 | \$8.3 | \$10.4 | \$12.3 | \$11.2 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$9.4 |
| ● Child Support | \$79.8 | \$55.1 | \$44.8 | \$44.2 | \$40.7 |
| Grand Totals: | \$90.4 | \$63.4 | \$55.2 | \$56.5 | \$61.3 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF RHODE ISLAND



In FY 2012, the state of Rhode Island recovered \$6.5 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| ● Income Tax | \$1.5 | \$1.4 | \$2.0 | \$2.2 | \$1.8 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$6.3 | \$4.5 | \$4.1 | \$4.5 | \$4.7 |
| Grand Totals: | \$7.8 | \$5.9 | \$6.1 | \$6.7 | \$6.5 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF SOUTH CAROLINA

In FY 2012, the state of South Carolina recovered \$30.2 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$4.1 | \$3.8 | \$5.8 | \$5.8 | \$5.5 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$25.7 | \$20.8 | \$21.1 | \$26.0 | \$24.7 |
| Grand Totals: | \$29.8 | \$24.6 | \$26.9 | \$31.8 | \$30.2 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF SOUTH DAKOTA



In FY 2012, the state of South Dakota recovered \$7.6 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| ● Income Tax | † | † | † | † | † |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$0.1 |
| ● Child Support | \$8.9 | \$6.7 | \$7.0 | \$7.6 | \$7.5 |
| Grand Totals: | \$8.9 | \$6.7 | \$7.0 | \$7.6 | \$7.6 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time. Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





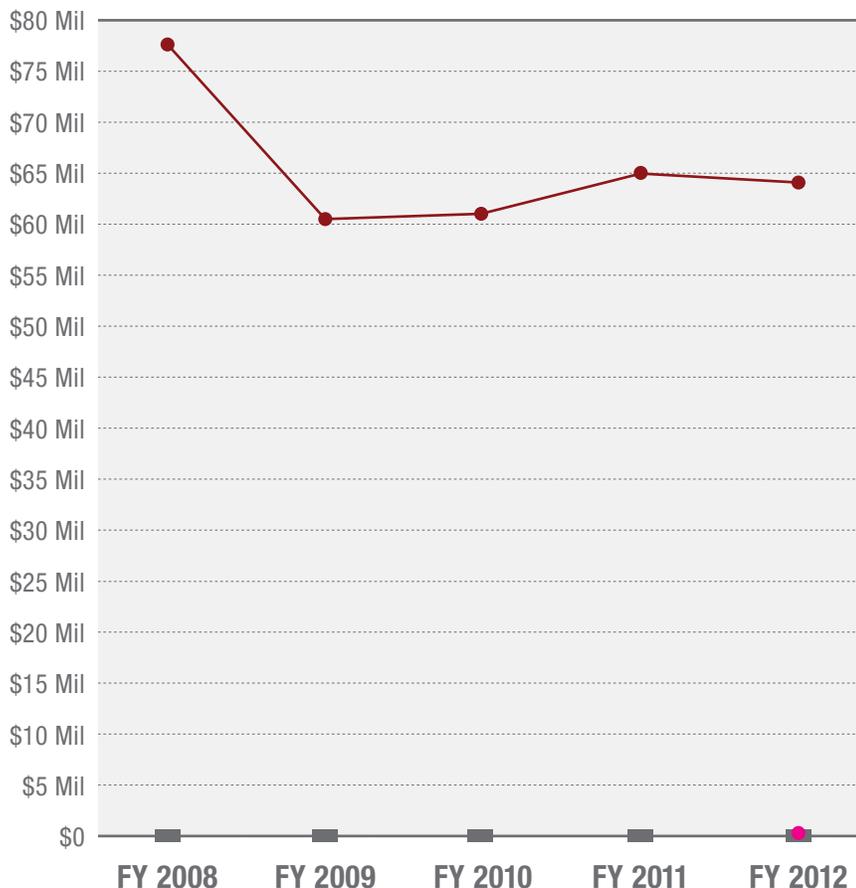
STATE OF TENNESSEE

In FY 2012, the state of Tennessee recovered \$64.8 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | † | † | † | † | † |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$0.0** |
| ● Child Support | \$77.1 | \$60.8 | \$61.6 | \$65.0 | \$64.8 |
| Grand Totals: | \$77.1 | \$60.8 | \$61.6 | \$65.0 | \$64.8 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program.. ** Collections total less than \$50,000.
‡ TOP UIC program did not exist at this time.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF TEXAS



In FY 2012, the state of Texas recovered \$257.7 million through one state program in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| ● Income Tax | † | † | † | † | † |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$285.1 | \$228.7 | \$230.6 | \$250.9 | \$257.7 |
| Grand Totals: | \$285.1 | \$228.7 | \$230.6 | \$250.9 | \$257.7 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





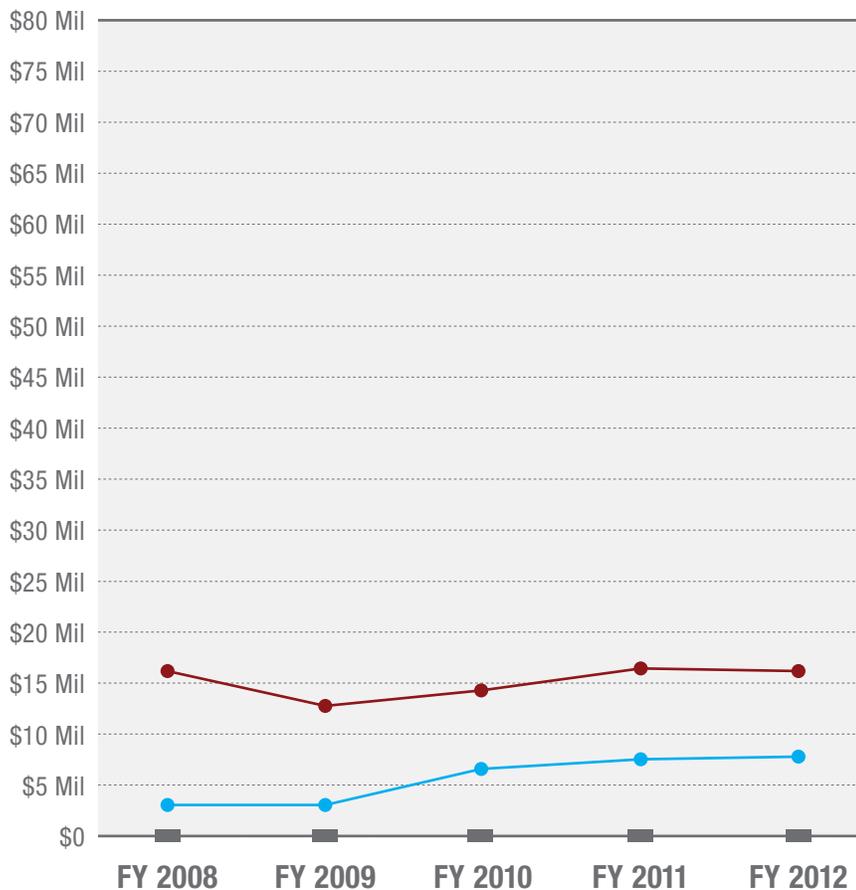
STATE OF UTAH

In FY 2012, the state of Utah recovered \$24.1 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$3.9 | \$3.8 | \$6.8 | \$7.5 | \$7.9 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$16.2 | \$13.1 | \$14.4 | \$16.5 | \$16.2 |
| Grand Totals: | \$20.1 | \$16.9 | \$21.2 | \$24.0 | \$24.1 |

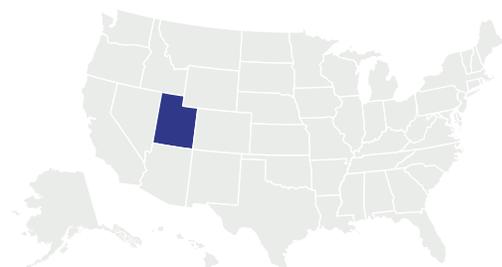
* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF VERMONT



In FY 2012, the state of Vermont recovered \$4.6 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| ● Income Tax | \$1.0 | \$1.3 | \$1.3 | \$1.2 | \$1.0 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$5.4 | \$3.6 | \$3.7 | \$4.0 | \$3.6 |
| Grand Totals: | \$6.4 | \$4.9 | \$5.0 | \$5.2 | \$4.6 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





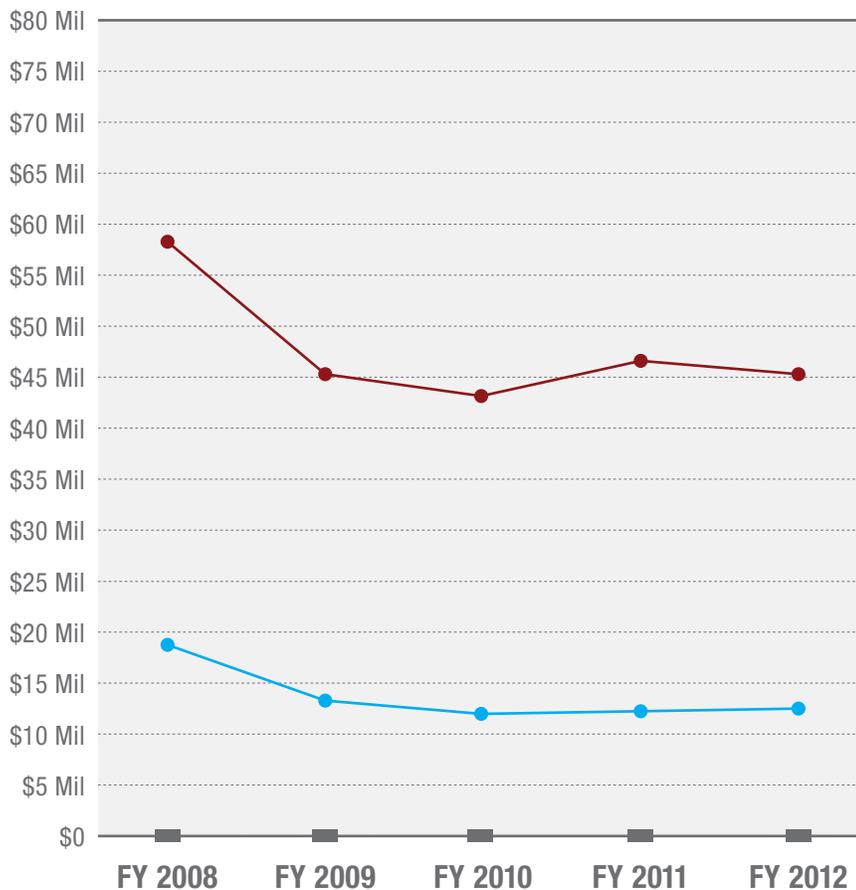
STATE OF VIRGINIA

In FY 2012, the state of Virginia recovered \$57.8 million through two state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$18.5 | \$13.0 | \$12.2 | \$12.3 | \$12.5 |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$58.1 | \$45.2 | \$43.7 | \$46.5 | \$45.3 |
| Grand Totals: | \$76.6 | \$58.2 | \$55.9 | \$58.8 | \$57.8 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF WASHINGTON



In FY 2012, the state of Washington recovered \$49.2 million through one state program in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Income Tax | † | † | † | † | † |
| State Reciprocal | * | * | * | * | * |
| Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| Child Support | \$67.1 | \$49.9 | \$47.6 | \$50.8 | \$49.2 |
| Grand Totals: | \$67.1 | \$49.9 | \$47.6 | \$50.8 | \$49.2 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF WEST VIRGINIA

In FY 2012, the state of West Virginia recovered \$26.1 million through three state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Income Tax | \$6.1 | \$8.3 | \$9.3 | \$9.4 | \$8.7 |
| State Reciprocal | * | * | * | * | * |
| Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | \$0.2 |
| Child Support | \$25.7 | \$18.8 | \$16.8 | \$16.9 | \$17.2 |
| Grand Totals: | \$31.8 | \$27.1 | \$26.1 | \$26.3 | \$26.1 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



STATE OF WISCONSIN



In FY 2012, the state of Wisconsin recovered \$66.6 million through four state programs in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| ● Income Tax | \$9.4 | \$5.3 | \$7.6 | \$6.2 | \$7.6 |
| ● State Reciprocal | * | * | * | * | \$1.3 |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | \$3.0 | \$11.6 |
| ● Child Support | \$62.4 | \$44.5 | \$46.1 | \$46.3 | \$46.1 |
| Grand Totals: | \$71.8 | \$49.8 | \$53.7 | \$55.5 | \$66.6 |

* State or Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





STATE OF WYOMING

In FY 2012, the state of Wyoming recovered \$6.5 million through one state program in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Income Tax | † | † | † | † | † |
| State Reciprocal | * | * | * | * | * |
| Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| Child Support | \$8.6 | \$6.3 | \$6.3 | \$6.2 | \$6.5 |
| Grand Totals: | \$8.6 | \$6.3 | \$6.3 | \$6.2 | \$6.5 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time. Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





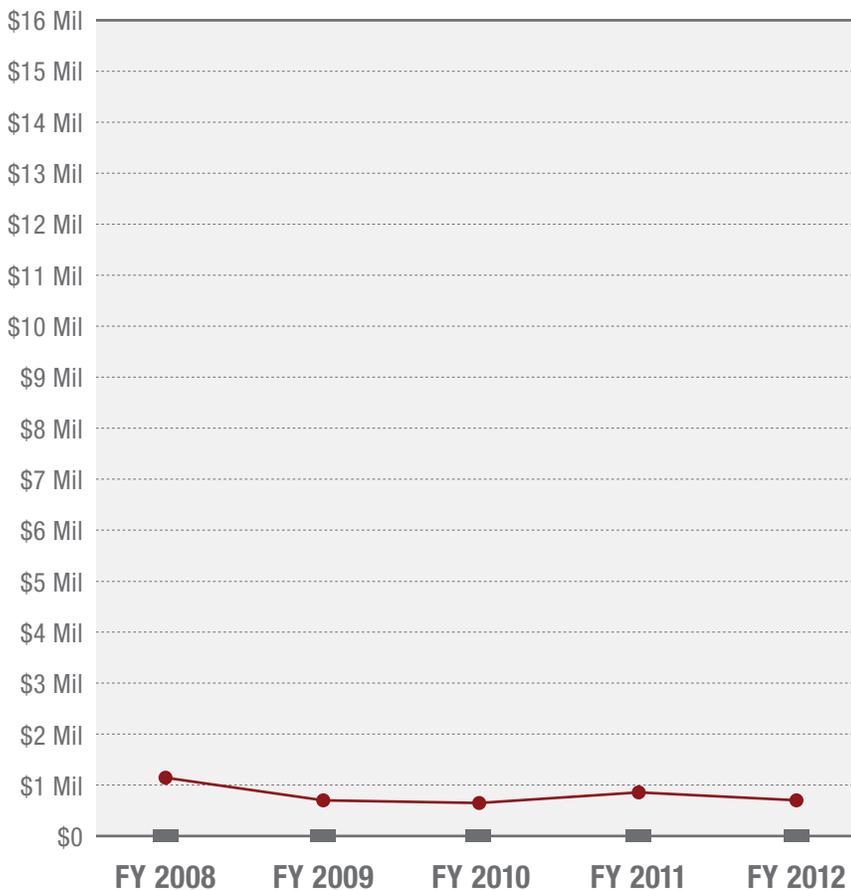
GUAM

In FY 2012, Guam recovered \$0.8 million through one state program in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| ● Income Tax | † | † | † | † | † |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$1.1 | \$0.8 | \$0.7 | \$0.9 | \$0.8 |
| Grand Totals: | \$1.1 | \$0.8 | \$0.7 | \$0.9 | \$0.8 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time.

Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





PUERTO RICO

In FY 2012, Puerto Rico recovered \$26.1 million through one state program in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Income Tax | † | † | † | † | † |
| State Reciprocal | * | * | * | * | * |
| Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| Child Support | \$22.7 | \$21.8 | \$23.0 | \$29.1 | \$26.1 |
| Grand Totals: | \$22.7 | \$21.8 | \$23.0 | \$29.1 | \$26.1 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time. Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program



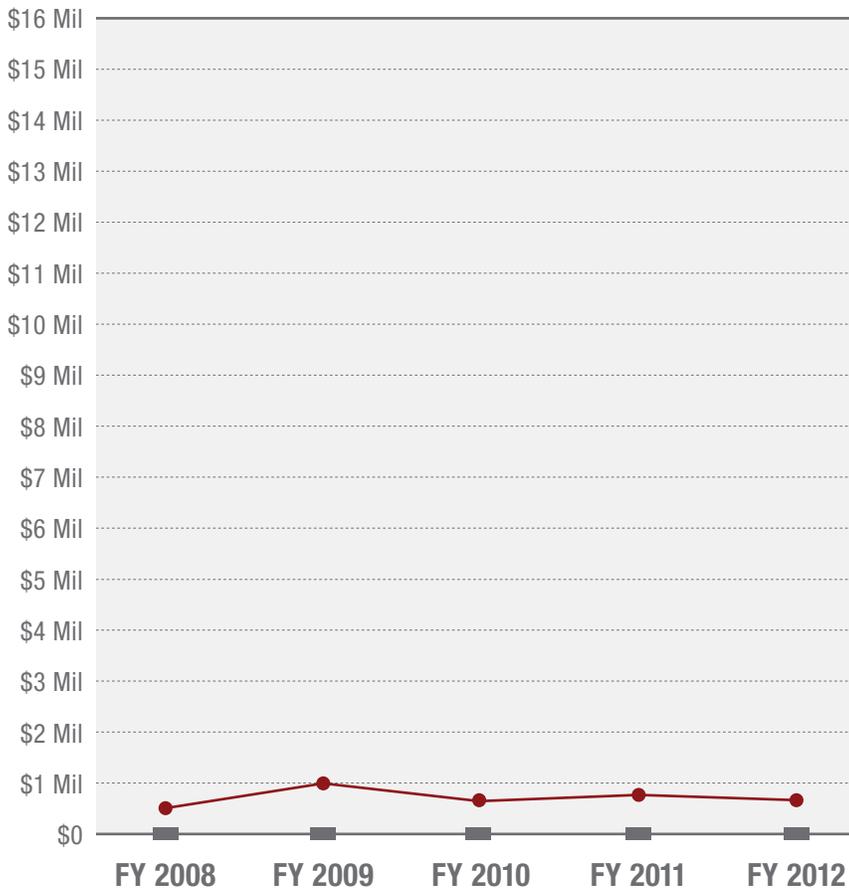


U.S. VIRGIN ISLANDS

In FY 2012, the U.S. Virgin Islands recovered \$0.7 million through one state program in the Treasury Offset Program (TOP).

| PROGRAM | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| ● Income Tax | † | † | † | † | † |
| ● State Reciprocal | * | * | * | * | * |
| ● Unemployment Insurance Compensation | ‡ | ‡ | ‡ | * | * |
| ● Child Support | \$0.5 | \$1.0 | \$0.7 | \$0.8 | \$0.7 |
| Grand Totals: | \$0.5 | \$1.0 | \$0.7 | \$0.8 | \$0.7 |

† State or territory does not collect TOP eligible state income tax debts. * State or Territory did not participate in this TOP program. ‡ TOP UIC program did not exist at this time. Dollars in Millions



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program





U.S. Department of the Treasury
Bureau of the Fiscal Service

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