



Bureau of the
Fiscal Service

TREASURY OFFSET PROGRAM (TOP)

OVERVIEW

August 2026

Treasury Offset Program

TOP is a centralized process that intercepts eligible federal and state payments owed to persons who owe delinquent debts to federal and state agencies.

Federal and state agencies submit eligible debts to TOP and certify that debts are valid, delinquent, and legally enforceable, and that all due process prerequisites have been met.

- Due process prerequisites include:
 - 60-day prior notice to the debtor
 - Opportunity to dispute the debt

Federal agencies refer debts to TOP at 121 days delinquent, in accordance with the Data Accountability and Transparency Act of 2014.

The TOP Process (continued)

The Bureau of the Fiscal Service (Fiscal Service) collects delinquent debts for federal and state agencies (non-tax and tax) primarily through two programs: the Treasury Offset Program (TOP) and the Cross-Servicing Program.

FYTD 2026 collections reached **\$5.5 billion** for all delinquent debt collection programs.

Treasury Offset Program Collections

FYTD 2026 collections reached **\$4.9 billion**

TOP accounts for 90% of the total FYTD delinquent debt collections.



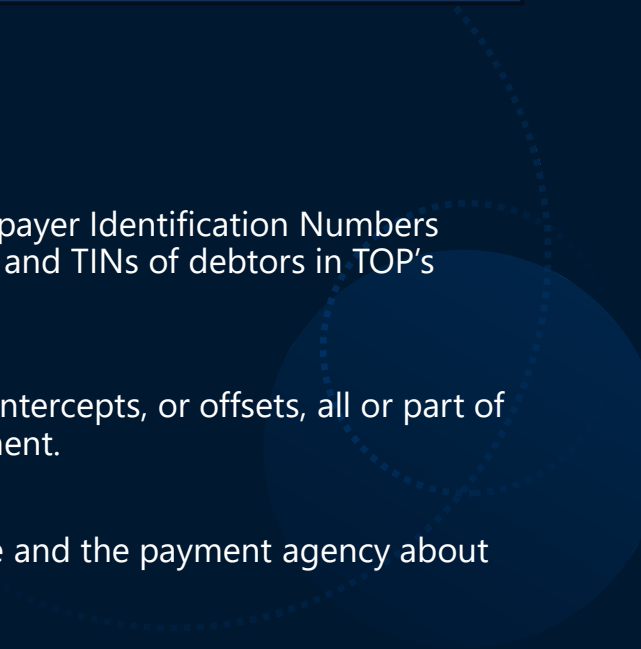
WHAT IS A TIN?



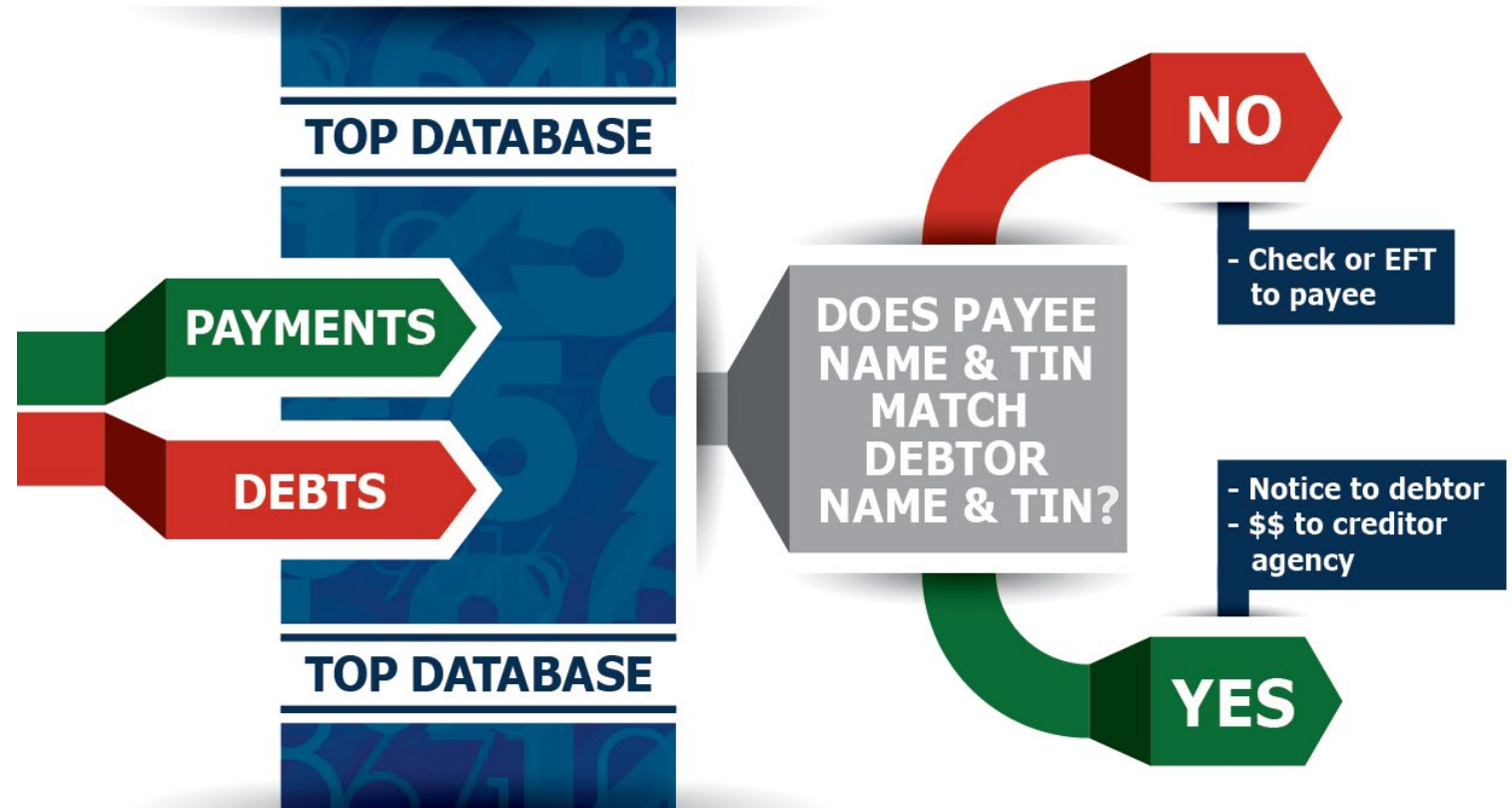
A taxpayer identification number, or a TIN, is generally either the debtor's Social Security number or Employer Identification Number.

How Does TOP Work?



- TOP compares payee names and Taxpayer Identification Numbers (TINs) on certified payments to names and TINs of debtors in TOP's delinquent debtor database.
 - When a match occurs on both, TOP intercepts, or offsets, all or part of a payee's eligible federal or state payment.
 - Fiscal Service notifies both the payee and the payment agency about the offset.
- 

How Does TOP³ Work?



The Due Process Pre- Requisite

A debt is eligible for referral if it is:

- Past due,
- Legally enforceable,
- Owed by an individual or entity (including a state or local government) other than a federal agency,
- \$25 or more (including interest, penalties and administrative costs), and has
- Completed the due process requirement (with a 60-day minimum).

TOP Debt Referral Eligibility

A debt is *not eligible* for referral to TOP if the debt is:

- Owed by a debtor that is protected by the automatic stay in bankruptcy or was discharged in bankruptcy.
- Owed by a federal agency
- The subject of an administrative appeal which prohibits collection
- Less than \$25 (including interest, penalties and administrative costs)
- Owed by an entity that does not have a TIN.

**Debts owed by foreign sovereigns are permitted to be referred to TOP if the agency has a TIN for the debtor.*

TOP's Offset Priority

When more than one debt is submitted for the same debtor, TOP applies funds collected in accordance with priorities set by statute and policy. TOP applies funds in the following order:

1. Federal income tax debts
2. Child-support debts (Temporary Assistance for Needy Families (TANF) and non-TANF)
3. Federal non-tax debts
4. State debts

**Multiple debts within a single category are prioritized based on the age of the debts.*

TOP State Programs

- **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 (UI)** - In partnership with the U.S. Department of Labor, TOP offsets federal tax refund payments to 1) payees who owe delinquent unemployment insurance compensation debts due to fraud or a person's failure to report earnings; and 2) payees who owe UI employer tax debts.
- **Child Support Program (CS)** - States submit delinquent child support obligations to the 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.

TOP Web Client Training Agenda

- Authorization to Access the TOP Web Client
- Accessing the TOP Web Client
- TOP Main Menu
- TOP Functions via the Web Client

Authorization to Access the TOP Web Client

- Complete the TOP Security Access Request Form and Rules of Behavior
- Submit forms to your agency's Point of Contact (POC)
- Agency POC signs & submits form to TOPAccess@fiscal.treasury.gov



Treasury Offset Program
Security Access Request Form

Save Form Reset Form Print Form

Section A - TOP User Information
To be completed by the requesting user or agency point-of-contact.

1. Employee Type: ☐ State Employee ☐ Federal Employee ☐ Contractor 2. Action Requested: ☐ Grant ☐ Revise ☐ Revoke

3. Effective Date: _____ 4. (A) Last Name: _____ 4. (B) First Name: _____ 4. (C) M.I.: _____

5. (A) Phone #: _____ 5. (B) Email: _____

6. Agency: _____

7. (A) Street Address: _____

* Please Note : Address must include actual room number, P.O. Boxes are not acceptable addresses for User ID Password delivery

7. (B) Room Number: _____ 7. (C) City: _____ 7. (D) State: AL _____ 7. (E) Zip Code: _____

8. Type of Access Requested: ☐ TOP Web Client ☐ Connect:Direct ☐ Connect:Enterprise ☐ Cyber Fusion ☐ Other _____

9. Security Group: ☐ Creditor Manager ☐ Creditor Staff ☐ Creditor View ☐ Payment Staff ☐ Batch ☐ Other _____

10. Requesting Access for: ☐ Entire Agency ☐ Specific Agency Site: _____

11. Comments: _____

Section B - Agency Authorization
To be completed by the requesting user's supervisor

NOTE: It is the responsibility of the signing supervisor to notify TOP to remove the access of this employee when the access for TOP is no longer needed. This notification should be completed within two (2) days of the user's date of separation and/or change of role.

1. Supervisor's Name: _____ 2. Title: _____ 3. Phone #: _____

4. Supervisor's Signature: _____ 5. Date: _____

4. (B) Email: _____

6. FPA Security POC: _____ 7. FPA Security POC Signature: _____

Resources and Accesses
For TOP DCC Use Only

1. Agency ID: _____ 2. Site ID: _____ 3. User ID: _____

4. Resource Name: _____ 5. Group: _____ 5. (A) Other: _____

6. ITIM Request Complete By: _____ 6. (A) Date: _____

7. TOP Web Client Access Request Completed By: _____ 7. (A) Date: _____

8. Entered into TOP Web Client Application By: _____ 8. (A) Date: _____

9. Entered into TOP User Database By: _____ 9. (A) Date: _____

Please mail completed form to: Austin Debt Management Operations Center
Attn: TOP Data Entry Operator
1619 East Woodward St.
Austin, Texas 78741
Forms may also be Faxed to 866-654-9541

Getting Around in TOP – Signing On

 An official website of the United States government



Treasury Offset Program (TOP)

Telephone: 304-480-7777

 PIV / CAC

ID.*me*

Sign in using a trusted authentication provider.
Trusted providers secure digital identities and help
us confirm and protect your identity.

Federal Disclosures

This system may contain Government information which is restricted to authorized users ONLY. Unauthorized use, access, misuse, or modification of this computer system or the data contained herein or in transmit to/from this system constitutes a violation of Title 18, United States Code, Section 1030, and may subject the individual to criminal and civil penalties pursuant to Title 26, United States Code, Section 552a (the Privacy Act). This system and equipment are subject to monitoring to ensure proper performance of applicable security features or procedures. Such monitoring may result in the acquisition, recording and analysis of all data being communicated, transmitted, processed or stored in this system by a user. If monitoring reveals possible evidence of criminal activity, such evidence may be provided to Law Enforcement Personnel.

ANYONE USING THIS SYSTEM EXPRESSLY CONSENTS TO SUCH MONITORING.

REMINDER: Pursuant to the Certification Agreement signed by each Creditor Agency, any person adding, changing or updating debt records via this system is certifying pursuant to 31 U.S.C. 3716, 31 U.S.C. 3720A, 5 U.S.C. 5514, and 28 U.S.C. 1746, that the information the person inputs about the debt and/or debtor is true and correct to the best of their knowledge and belief; that the person has read and concurred with the Standard Operating Procedures entitled, "Bringing Delinquent Federal Debts into the Offset Program," dated January 1997, as amended; and that the person has been delegated authority to execute this certification on behalf of the head of the creditor agency.

Agree

Disagree

TOP Main Menu

[Home](#) [Help](#) [Logout](#)

User: **eunder01** | Role: **TOP View Debt Verifier** | Agency/Site

Select Role

Treasury Offset Program

To get started, please select one of the links below

[More info about the Treasury Offset Program](#)

VIEW PROGRAM GUIDELINES

[Debt Type Category](#)

[Debt Type](#)

[Payment Code Eligibility](#)

[Payment Schedule Eligibility](#)

[Payment Sources](#)

[Extract Bypasses](#)

[Reference Data](#)

PROCESS TRACKING

[Batch Process Tracking](#)

USEFUL LINKS

[IDMS](#)

[CSNG](#)

[FIR](#)

[DIR](#)

[Search Agency](#)

[View Creditor Agencies](#)

[View Payment Agencies](#)

VIEW DEBT DEBTOR

[Debt/Debtor Info](#)

MANAGE DEBT DEBTOR

[Debt Verification](#)

REVERSAL REQUEST

[Manage Pending Offset Reversal Info](#)

MANUAL PAYMENTS

[Manage Manual Payments](#)

CALL CENTER

[Call Center Capability](#)

MANAGE PROGRAM GUIDELINES

[Offset Reversal Configuration](#)

[TOP Documents](#)



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Agency Profile Screen

Treasury Offset Program

To get started, please select one of the links below

[More info about the Treasury Offset Program](#)

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[Reference Data](#)

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[Batch Process Tracking](#)

REPORTS

[Reports](#)

[View Deferred Reports](#)

MANAGE AGENCY PROFILE

[Search Agency](#)

[View Creditor Agencies](#)

[View Payment Agencies](#)

MANAGE DEBT DEBTOR

[Manage Debt Debtor Info](#)

[IRS Debtor Address](#)

[Request Info](#)



Agency Profile Search



AGENCY PROFILE ▾ DEBT/DEBTOR ▾ REPORTS ▾ PROCESS TRACKING ▾ MANAGEMENT REPORTS ▾

Search Agency:

Search by: Creditor Agency ID ▾

Search Agency

Search Agency Sites

Cancel

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Agency Profile Search Results



AGENCY
PROFILE ▾

DEBT/DEBTOR ▾

REPORTS ▾

PROCESS
TRACKING ▾

MANAGEMENT
REPORTS ▾

Search Agency:

Search by: Creditor Agency ID ▾

TA

Search Agency

Search Agency Sites

Results:

Show 10 ▾ entries

Search:

Agency ID ▴	Agency Name ▴	Agency Site ID ▴	Agency Site Names ▴	Creditor ALC ▴	
TA	Testing Agency	01	Testing Agency	12345678	View

Showing 1 to 1 of 1 entries

[Cancel](#)

[Previous](#) [Next](#)

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Viewing the Agency Profile

Creditor Agency Profile

Agency ID/Name: **TA/Test Agency**

Agency Location
Code: **87654321**

[Update Participation](#)

TOP Participation: **Yes**

Participation Start
Date: **08/21/2014**

Participation End
Date: **08/31/2020**

Agency Address

[Update Address](#)

Address Line 1: **PO BOX 536**

City: **SPRINGFIELD**

State: **VA-Virginia** ZIP: **22150** Country: **US**

Agency Contact Information

[Update Contact](#)

Primary Contact: **John Jacobs**

Primary Contact
Email: **johnsmith@treasury.gov**

Primary Contact
Phone: **(111) 111-1111**

Viewing the Agency Profile

Debt Types

Debt Type Category ▲	Debt Type	Description	Priority	Expiration
Federal Non-Tax	OT	Other	3	N/A
Unemployment	UI	Unemployment Insurance Compensation Debt	4	N/A

Showing 1 to 2 of 2 entries

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Offset Processing

Charge Offset Fee to Debtor:	Yes
Reduce Debt Balance to Zero:	Yes
Paid in Full:	No

Debt Load/Update

Update Debt Load Configuration

Require Debtor Address:	Yes
Certification Start Date:	Certification End Date:

Viewing the Agency Profile

Collection Reporting

Update Collection Reporting

Collection File Requested:	Yes
File Frequency:	Weekly
Receive Reports on Business Days Only:	Yes
Collection Payment Type Indicator:	No
Report Same Day Payments Indicator:	No

Agency Bypasses

Show 10 entries

Search:

Type ▲	Source ▲	Description ▲	Payment Agency ▲	Payment ALC ▲	User Id ▲	Effective Date ▲
Load	SAL	SALARY	ALL	ALL	cgarci02	08/21/2014

Showing 1 to 1 of 1 entries

◀ Previous Next ▶

Viewing the Agency Profile

Extract Bypasses

Show entries

Search:

Source	Description	User Id	Effective Date
No data available in table			

Showing 0 to 0 of 0 entries

◀ Previous Next ▶

Creditor Agency Sites

Show entries

Search:

Agency ID	Agency Name	Agency Site ID	Agency Site Names	Creditor ALC	
TA	Test Agency	01	Test Agency	87654321	View

Showing 1 to 1 of 1 entries

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Viewing the Agency Profile (Site IDs)

Creditor Agency Sites

Show entries

Search:

Agency ID ▲	Agency Name ◆	Agency Site ID ▲	Agency Site Names ◆	Creditor ALC ◆	
TA	Test Agency	01	Test Agency	87654321	View

Showing 1 to 1 of 1 entries

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Viewing the Agency Profile (Site IDs)

Creditor Agency Sites

Show entries

Search:

Agency ID ▲	Agency Name ◆	Agency Site ID ▲	Agency Site Names ◆	Creditor ALC ◆	
TA	Test Agency	01	Test Agency	87654321	View

Showing 1 to 1 of 1 entries

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Viewing the Agency Profile (Site IDs)

Creditor Agency Site Profile

Agency ID/Name:	TA/Test Agency		Agency Location Code:	87654321	
Agency Site ID/Name:	01/Test Agency		Agency Site Location Code:	87654321	
TOP Participation:	Yes	Participation Start Date:	08/21/2014	Participation End Date:	08/31/2020
Reset Debtor Bypass on Activation:	No				

Agency Site Address

Update Address

Address Line 1:	PO BOX 536				
City:	SPRINGFIELD				
State:	VA-Virginia	ZIP:	22150	Country:	US

Agency Site Contact Information

Update Contact

Primary Contact:	John Smith	Primary Contact Email:	johnsmith@treasury.gov
Primary Contact Phone:	(123) 456-7890		

Manage Debt Debtor Info

Treasury Offset Program

To get started, please select one of the links below

[More info about the Treasury Offset Program](#)

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[Reference Data](#)

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[Batch Process Tracking](#)

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[View Payment Agencies](#)

MANAGE DEBT DEBTOR

[Manage Debt Debtor Info](#)

[IRS Debtor Address Request Info](#)



Manage Debt Debtor Info



AGENCY
PROFILE ▾

DEBT/DEBTOR ▾

REPORTS ▾

PROCESS
TRACKING ▾

MANAGEMENT
REPORTS ▾

Search Debt/Debtor Info:

Search by:

Debtor TIN ▾

Search

Add Debt

Results:

Show

10 ▾

 entries

Search:

Agency ID ▴	Agency Site ID ▴	Debt Account ID ▴	Debt Status ▴	Debt Balance ▴	Joint & Several ▴	Joint Count ▴	Debtor TIN ▴	Debtor Last Name ▴	Debtor First Name ▴
No data available in table									

Showing 0 to 0 of 0 entries

Cancel

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Manage Debt Debtor Info



AGENCY
PROFILE ▾

DEBT/DEBTOR ▾

REPORTS ▾

PROCESS
TRACKING ▾

MANAGEMENT
REPORTS ▾

Search Debt/Debtor Info:

Search by: Debt Account ID ▾

Search

Add Debt

Results:

Show 10 ▾ entries

Search:

Agency ID ▴	Agency Site ID ▴	Debt Account ID ▴	Debt Status ▴	Debt Balance ▴	Joint & Several ▴	Joint Count ▴	Debtor TIN ▴	Debtor Last Name ▴	Debtor First Name ▴
No data available in table									

Showing 0 to 0 of 0 entries

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Cancel

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Adding a Debt



AGENCY PROFILE ▾ DEBT/DEBTOR ▾ REPORTS ▾ PROCESS TRACKING ▾ MANAGEMENT REPORTS ▾

Manage Debt/Debtor

Debt Information:

Agency *

33 - Bureau of Fiscal Service ▾

Agency Site *

00 - Debt Management Operations ▾

Debt Type *

06 - Federal Agency Debt ▾

Local Contact

--SELECT-- ▾

Debt Account ID *

2223334444

Date Delinquent *

04/03/2014

Initial Amount Delinquent *

\$89,000.00

Adding a Debt



AGENCY PROFILE ▾ DEBT/DEBTOR ▾ REPORTS ▾ PROCESS TRACKING ▾ MANAGEMENT REPORTS ▾

Manage Debt/Debtor

Debt Information:

Agency *	Agency Site *
33 - Bureau of Fiscal Service ▾	00 - Debt Management Operations ▾
Debt Type *	Local Contact
06 - Federal Agency Debt ▾	--SELECT-- ▾
Debt Account ID *	
2223334444	
Date Delinquent *	
04/03/2014	
Initial Amount Delinquent *	
\$89,000.00	

Debtor Information:

Show 10 ▾ entries

Search:

Debtor TIN	Name	TOP Name Control	Address	Debtor Type	Debtor Status
No data available in table					

Showing 0 to 0 of 0 entries

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Cancel Add Debtor

Adding a Debt

Debtor Information

Last Name *

Doe

Middle Initial

B

First Name

Jane

Debtor TIN *

222334444

Debtor Type *

Individual

Judgement

☐ Yes ☒ No

Agency Name Control

Address Line 1

1010 Fake Street

Address Line 2

City *

State *

--SELECT--

Cancel

Add Debtor

Adding a Debt

Debtor Information

Debtor TIN *

222334444

Debtor Type *

Individual ▼

Judgement

☐ Yes ☒ No

Agency Name Control

Address Line 1

1010 Fake Street

Address Line 2

City *

Washington

State *

DC - District of Co ▼

ZIP *

20227

Country *

US - United States of Amer ▼

Cancel

Add Debtor

View Debt/Debtor

Treasury Offset Program

To get started, please select one of the links below

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[Search Agency](#)

[View Creditor Agencies](#)

[View Payment Agencies](#)

MANAGE DEBT DEBTOR

[Manage Debt Debtor Info](#)

[IRS Debtor Address Request Info](#)



View Debt/Debtor

Search Debt/Debtor Info

Search by Debtor TIN

888990036

Search

Add Debt

Show 10 entries

Search:

Agency ID ▲	Agency Site ID ▲	Debt Account ID ▲	Debt Status ▲	Debt Balance ▲	Joint & Several ▲	Joint Count ▲	Debtor TIN ▲	Debtor Last Name ▲	Debtor First Name ▲	View Update
09 - United States Department of Justice	20 - United States Department of Justice	T-888990036	Inactive	\$9,865.00	Non-Joint		888990036	SPIDER	ANIMAL	

Showing 1 to 1 of 1 entries

◀ Previous Next ▶

Cancel

View Debt/Debtor Information

View Debt/Debtor Information

Agency ID/Name: 09/United States Department of Justice	Agency Site/Name: 20/United States Department of Justice	
Agency Debtor Contact Name: Financial Litigation Unit	Agency Debtor Contact Phone Number: (912) 752-3461	
Debtor Last Name: SPIDER	Debtor First Name: ANIMAL	Middle Initial:
TOP Name Control: SPID	Debtor TIN: 888990036	Debt Account ID: T-888990036
Debt Information:		
Debt Status: Inactive	Debt Type: IRS-09	Original Date Delinquent: 01/01/2005
Initial Delinquent Amount: \$10,000.00	Current Debt Balance: \$9,865.00	Date Delinquent: 01/01/2000
Joint/Non-Joint: Non-Joint	Joint Debtor Count: 1	Local Contact Code:
Create User: BATCH	Initial Load Date: 08/27/2014	
Update User: awhite04	Update Date: 04/28/2015	

View Debt/Debtor Information

Debtor Aliases:

[Show / Hide](#)

Show 10 ▾ entries

Search:

Last Name ▲	First Name ▲	Middle Initial ▾	Alias Name Control ▾	Alias Agency Name Control ▾	Create User ID ▾	User ID ▾	Effective Date ▾
ARACHNID			ARAC		awhite04	awhite04	04/28/2015

Showing 1 to 1 of 1 entries

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Debtor Bypasses:

[Show / Hide](#)

Show 10 ▾ entries

Search:

Source ▲	Description ▲	Payment Agency ▲	Create User ID ▾	User ID ▾	Effective Date ▾
SAL	SALARY	ALL	awhite04	awhite04	04/28/2015

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Debtor Overrides:

[Show / Hide](#)

Show 10 ▾ entries

Search:

Source ▲	Description ▲	Payment Agency ▲	Override	Create User ID ▾	User ID ▾	Effective Date ▾
VEN	VENDOR	05/U.S. DEPARTMENT OF EDUCATION	25%	awhite04	awhite04	04/28/2015

Showing 1 to 1 of 1 entries

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View Debt/Debtor Information

Offset Summary Information:

[Show / Hide](#)

Show 10 entries

Search:

Payment Date	Offset Amount	Offset Fee	Offset Amount Available For Reversal	Offset Amount Available For Refund/Reversal	Offset Trace ID	Number of Adjustments	
12/01/2014	\$250.00	\$15.00	\$150.00	\$0.00	142GCBUGB	2	View

Showing 1 to 1 of 1 entries

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Offset Reversals:

[Show / Hide](#)

Show 10 entries

Search:

Offset Trace ID	Reversal Sequence Number	Initial Requested Reversal Amount	Reversal Amount	Reversal Type	Return Offset Fee	Settlement Type	Reason	Reversal Date
142GCBUGB	1		\$100.00	Partial Reversal	No	Post	H-Agency Hold	03/17/2015

Showing 1 to 1 of 1 entries

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Agency Refund:

[Show / Hide](#)

Show 10 entries

Search:

Adjustment Type	Offset Trace ID	Adjustment Sequence Number	Adjustment Date	Adjustment Amount
Refund	142GCBUGB	1	04/28/2015	\$150.00

Showing 1 to 1 of 1 entries

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View Debt/Debtor Information (Offsets)

Offset Summary Information:

[Show / Hide](#)

Show 10 entries

Search:

Payment Date	Offset Amount	Offset Fee	Offset Amount Available For Reversal	Offset Amount Available For Refund/Reversal	Offset Trace ID	Number of Adjustments	
12/01/2014	\$250.00	\$15.00	\$150.00	\$0.00	142GCBUGB	2	View

Showing 1 to 1 of 1 entries

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Offset Reversals:

[Show / Hide](#)

Show 10 entries

Search:

Offset Trace ID	Reversal Sequence Number	Initial Requested Reversal Amount	Reversal Amount	Reversal Type	Return Offset Fee	Settlement Type	Reason	Reversal Date
142GCBUGB	1		\$100.00	Partial Reversal	No	Post	H-Agency Hold	03/17/2015

Showing 1 to 1 of 1 entries

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Agency Refund:

[Show / Hide](#)

Show 10 entries

Search:

Adjustment Type	Offset Trace ID	Adjustment Sequence Number	Adjustment Date	Adjustment Amount
Refund	142GCBUGB	1	04/28/2015	\$150.00

Showing 1 to 1 of 1 entries

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View Debt/Debtor Information (Offsets)

View Offset Information

Agency ID/Name: 09/United States Department of Justice	Agency Site/Name: 20/United States Department of Justice	Creditor Agency Site ALC: 15030001
Debtor Last Name: SPIDER	Debtor First Name: ANIMAL	Middle Initial:
TOP Name Control: SPID	Matched Debtor TIN: 888990036	
Debt Information:		
Debt Category: Federal Non-Tax	Debt Account ID: T-888990036	Fee Added To Debt Balance: Yes
Debt Balance Before Offset: \$10,000.00	Debt Balance After Offset: \$9,765.00	Current Debt Balance: \$9,865.00

View Debt/Debtor Information (Offsets)

View Offset Information

Agency ID/Name: 09/United States Department of Justice	Agency Site/Name: 20/United States Department of Justice	Creditor Agency Site ALC: 15030001
Debtor Last Name: SPIDER	Debtor First Name: ANIMAL	Middle Initial:
TOP Name Control: SPID	Matched Debtor TIN: 888990036	
Debt Information:		
Debt Category: Federal Non-Tax	Debt Account ID: T-888990036	Fee Added To Debt Balance: Yes
Debt Balance Before Offset: \$10,000.00	Debt Balance After Offset: \$9,765.00	Current Debt Balance: \$9,865.00

View Debt/Debtor Information (Offsets)

Offset Information:		
Name Control Matched: SPID	Name Control Source: TOP	
Offset Date: 10/06/2014	Offset Trace ID: 142GCBUGB	Offset Amount: \$250.00
Offset Amount Available For Reversal: \$150.00	Offset Amount Available For IRS Reversal/Agency Refund : \$0.00	Total Fee Amount: \$15.00
Payment Date: 12/01/2014		
Offset Reporting Hold: No		
Offset Notification Letter sent to: RTM LINE BURKE VA 22000		

Update Debt/Debtor

Treasury Offset Program

To get started, please select one of the links below

[More info about the Treasury Offset Program](#)

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[View Payment Agencies](#)

MANAGE DEBT DEBTOR

[Manage Debt Debtor Info](#)

[IRS Debtor Address Request Info](#)



Update Debt/Debtor

Search Debt/Debtor Info

Search by

Show entries

Agency ID ▲	Agency Site ID ▲	Debt Account ID ▲	Debt Status ▲	Debt Balance ▲	Joint & Several ▲	Joint Count ▲	Debtor TIN ▲	Debtor Last Name ▲	Debtor First Name ▲	
09 - United States Department of Justice	20 - United States Department of Justice	T-888990036	Inactive	\$9,865.00	Non-Joint		888990036	SPIDER	ANIMAL	View Update

Showing 1 to 1 of 1 entries ◀ Previous Next ▶

Update Debt/Debtor (Debt Information)

Manage Debt / Debtor

Debt Information

Agency *

09 - United States Department of Justice

Debt Type *

09-IRS-09

Debt Account ID *

T-888990036

Date Delinquent *

01/01/2000

Current Balance *

\$9,865.00

Adjust Balance

Initial Amount Delinquent

\$10,000.00

Save

Agency Site *

20 - United States Departme ▼

Local Contact

--SELECT-- ▼

Debt Status

Inactive ▼

Original Date Delinquent

01/01/2005

Cancel

Update Debt/Debtor (Debt Balance)

Current Balance *

\$9,865.00

[Adjust Balance](#)

Initial Amount Delinquent

\$10,000.00

[Save](#) [Cancel](#)

Update Debt/Debtor (Debt Balance)

Adjust Debt Balance

Debt Information

Agency ID/Name:
09/United States Department of Justice

Debt Account ID:
T-888990036

Adjustment
☐ Increase ☐ Decrease

Agency Site ID/Name:
20/United States Department of Justice

Current Debt Balance:
\$9,865.00

Adjustment Amount

Cancel

Adjust Debt Balance

Update Debt/Debtor (Debt Balance)

Adjust Debt Balance ×

Debt Information

Agency ID/Name:

09/United States Department of Justice

Agency Site ID/Name:

20/United States Department of Justice

Debt Account ID:

T-888990036

Current Debt Balance:

\$9,865.00

Adjustment

☐ Increase ☒ Decrease

Adjustment Amount

\$200.00

Cancel

Adjust Debt Balance

Update Debt/Debtor (Debt Balance)

Debt Balance Confirmation



Are you sure you want to decrease the Debt Balance to \$9,665.00?

No

Yes

Update Debt/Debtor (Debtor Information)

Debtor Information

Show 10 entries

Search:

Debtor TIN	Name	TOP Name Control	Address	Debtor Type	Debtor Status	
888990036	ANIMAL SPIDER	SPID	RTM LINE BURKE VA 22000 US	Individual	Inactive	View Update

Showing 1 to 1 of 1 entries

Previous Next

Cancel Add Debtor

Update Debt/Debtor (Debtor Information)

Information

Alias

Bypass

Override

Agency Refund/Refund Reversal

Debtor Information

Last Name *	Middle Initial	First Name
SPIDER		ANIMAL
Debtor TIN *	Debtor Type *	Judgement
888990036	Individual	☐ Yes ☒ No
Agency Name Control	Debtor Status	
	Inactive	

Address Line 1	Address Line 2
RTM LINE	
City *	State
BURKE	VA - Virginia
ZIP *	Country *
22000	US - United States of Americ

Cancel

Update Debtor

Update Debt/Debtor (Debtor Alias)

Information

Alias

Bypass

Override

Agency Refund/Refund Reversal

Debt Debtor Information

Debt Account ID:

T-888990036

Agency ID/Name:

09 - United States Department of Justice

Agency Site ID/Name:

20 - United States Department of Justice

Debtor Name:

ANIMAL SPIDER

Debtor TIN:

888990036

TOP Name Control:

SPID

Add Debtor Alias

Last Name *

First Name

Agency Alias Name Control

Cancel

Save

Update Debt/Debtor (Debtor Alias)

Add Debtor Alias

Last Name *

Smith

First Name

Agency Alias Name Control

Cancel

Save

Existing Aliases for Debtor

Show 10 entries

Search:

Last Name	First Name	Alias Name Control	Agency Alias Name Control	Effective Date	User ID	
ARACHNID		ARAC		04/28/2015	awhite04	Delete Update

Showing 1 to 1 of 1 entries

◀ Previous Next ▶

Update Debt/Debtor (Debtor Alias)

Existing Aliases for Debtor

Show entries

Search:

Last Name	First Name	Alias Name Control	Agency Alias Name Control	Effective Date	User ID	
ARACHNID		ARAC		04/28/2015	awhite04	Delete Update
SMITH		SMIT		07/23/2015	awhite04	Delete Update

Showing 1 to 2 of 2 entries

◀ Previous Next ▶

Update Debt/Debtor (Debtor Bypass)

[Information](#) [Alias](#) [Bypass](#) [Override](#) [Agency Refund/Refund Reversal](#)

Debt Debtor Information

Debt Account ID: T-888990036	Agency ID/Name: 09 - United States Department of Justice	Agency Site ID/Name: 20 - United States Department of Justice
Debtor Name: ANIMAL SPIDER	Debtor TIN: 888990036	TOP Name Control: SPID

Add Debtor Bypass

Update Debt/Debtor (Debtor Bypass)

Add Debtor Bypass

Select Bypass

Search:

Select	Source	Description	Payment Agency
☐	CTX	CTX VENDOR	ALL
☐	DCP	DC Pensions	ALL
☐	ERP	ECONOMIC RECOVERY PAYMENTS	ALL
☐	NSV	STATE VENDOR	ALL
☐	NSX	STATE TAX REFUND	ALL
☐	NTV	NTDO VENDOR	ALL
☐	OPM	OPM BENEFITS	ALL
☐	RRB	RAILROAD RETIREMENT BENEFITS	ALL
☐	SAL	SALARY	ALL
☐	SSA	SOCIAL SECURITY BENEFITS	ALL
☐	TAX	TAX REFUND	ALL
☐	VEN	VENDOR	ALL

Showing 1 to 12 of 12 entries

Cancel

Save

Update Debt/Debtor (Debtor Bypass)

☐	OPM	OPM BENEFITS	ALL
☐	RRB	RAILROAD RETIREMENT BENEFITS	ALL
☐	SAL	SALARY	ALL
☐	SSA	SOCIAL SECURITY BENEFITS	ALL
☐	TAX	TAX REFUND	ALL
☒	VEN	VENDOR	ALL

Showing 1 to 12 of 12 entries

[Cancel](#) [Save](#)



Existing Bypasses for Debtor

Show 10 entries

Search:

Source	Description	Payment Agency	Effective Date	User ID	
SAL	SALARY	ALL	04/28/2015	awhite04	Delete
VEN	VENDOR	ALL	07/23/2015	awhite04	Delete

Showing 1 to 2 of 2 entries

[Previous](#) [Next](#)

Update Debt/Debtor (Debtor Bypass)

☐	SAL	SALARY	ALL
☐	SSA	SOCIAL SECURITY BENEFITS	ALL
☐	TAX	TAX REFUND	ALL
☒	VEN	VENDOR	06/Small Business Administr

Showing 1 to 12 of 12 entries

Cancel Save



Update Debt/Debtor (Overrides)

[Information](#)[Alias](#)[Bypass](#)[Override](#)[Agency Refund/Refund Reversal](#)

Debt Debtor Information

Debt Account ID:

T-888990036

Agency ID/Name:

09 - United States Department of Justice

Agency Site ID/Name:

20 - United States Department of Justice

Debtor Name:

ANIMAL SPIDER

Debtor TIN:

888990036

TOP Name Control:

SPID

Add Debtor Override

Payment Source *

--SELECT-- ▼

Payment Agency

ALL ▼

Override *

☐ Override Percent ☐ Override Amount

Cancel

Save

Update Debt/Debtor (Overrides)

Add Debtor Override

Payment Source *

TAX-TAX REFUND ▼

Payment Agency

51 - Internal Revenue Servic ▼

Override *

☐ Override Percent ☒ Override Amount

Override Amount *

\$500.00

Cancel

Save

Update Debt/Debtor (Overrides)

Existing Overrides for Debtor

Show entries Search:

Source ▲	Description ▲	Payment Agency ▲	Override ▲	Effective Date ▲	User ID ▲	
TAX	TAX REFUND	51/Internal Revenue Service	\$500.00	07/23/2015	awhite04	Delete Update
VEN	VENDOR	05/U.S. DEPARTMENT OF EDUCATION	25%	04/28/2015	awhite04	Delete Update

Showing 1 to 2 of 2 entries ◀ Previous Next ▶

Update Debt/Debtor (Agency Refund/Reversal)

Debt Debtor Information

Debt Account ID:

T-888990036

Debtor Name:

ANIMAL SPIDER

Agency ID/Name:

09 - United States Department of Justice

Debtor TIN:

888990036

Agency Site ID/Name:

20 - United States Department of Justice

TOP Name Control:

SPID

Offset Summary Information

Show entries

Search:

Payment Date	Offset Amount	Offset Fee	Offset Amount Available For Reversal	Offset Amount Available For Refund/Reversal	Offset Trace ID	Number of Adjustments	
12/01/2014	\$250.00	\$15.00	\$150.00	\$0.00	142GCBUGB	2	<button>Adjust</button>

Showing 1 to 1 of 1 entries

◀ Previous Next ▶

Agency Refunds/Refund Reversals

Show entries

Search:

Adjustment Type	Offset Trace ID	Adjustment Sequence Number	Adjustment Date	Adjustment Amount
Refund	142GCBUGB	1	04/28/2015	\$150.00

Showing 1 to 1 of 1 entries

◀ Previous Next ▶

Cancel

Update Debt/Debtor (Agency Refund/Reversal)

Offset Summary Information

Show 10 entries

Search:

Payment Date	Offset Amount	Offset Fee	Offset Amount Available For Reversal	Offset Amount Available For Refund/Reversal	Offset Trace ID	Number of Adjustments	
12/01/2014	\$250.00	\$15.00	\$150.00	\$0.00	142GCBUGB	2	Adjust

Showing 1 to 1 of 1 entries

Previous Next



Add Refund/Refund Reversal

Refund/Refund Reversal

Payment Date:
12/01/2014

Offset Amount:
\$250.00

Offset Amount Available For Refund:
\$0.00

Offset Amount Available For Refund Reversal:
\$150.00

Adjustment Type

☐ Refund ☐ Reversal

Adjustment Amount

Cancel

Save

What's a Refund?

A “refund” occurs when the creditor agency makes the decision to return funds to a debtor. Once this decision is made, it is the responsibility of the creditor agency to return the funds directly to the debtor.

➡ TOP does not return funds to the debtor on a creditor agency's behalf.

What's a Refund Reversal?

A “refund reversal” occurs when a creditor agency informs TOP that the agency will refund an offset, but then “reverses” its decision to issue a refund.

The “refund reversal” process cancels the information in TOP about the refund and adjusts the debt balance accordingly.

What's a Reversal?

A “reversal” typically occurs when a payment agency determines that there was an error in a payment or that a payment was erroneously offset. When a reversal is processed, the payment agency can request that the payment be returned to the payment agency’s account or delivered directly to the payment recipient. In some cases, the Bureau of the Fiscal Service (Fiscal Service) determines that a payment was erroneously offset and will reverse the offset transaction.

➡ For all reversals, the Fiscal Service seeks reimbursement from the creditor agency and deducts the “reversed” amount from future offset collections.

TOP Accounting Cycle

- Monday-Friday
- EFT the following Wednesday
- Collection file the following Thursday
- Funds not disbursed on until TOP receives funds
- For all reversals, the Fiscal Service seeks reimbursement from the creditor agency **and deducts the “reversed” amount from future offset collections. FS does not reimburse until creditor agency returns funds.**

Reports

[Home](#) [Help](#) [Logout](#)

User: eunder01 | Role:

Select Role

Treasury Offset Program

To get started, please select one of the links below

[More info about the Treasury Offset Program](#)

VIEW PROGRAM GUIDELINES

[Debt Type Category](#)

[Debt Type](#)

[Payment Code Eligibility](#)

[Payment Schedule Eligibility](#)

[Payment Sources](#)

[Extract Bypasses](#)

[Reference Data](#)

PROCESS TRACKING

[Batch Process Tracking](#)

REPORTS

[Creditor Agency Reports](#)

[Internal Reports](#)

[Payment Agency Reports](#)

[Deferred Creditor Agency Reports](#)

[Deferred Internal Reports](#)

[Deferred Payment Agency Reports](#)

USEFUL LINKS

[IDMS](#)

[CSNG](#)

[FIR](#)

[DIR](#)

MANAGE AGENCY PROFILE

[Search Agency](#)

[View Creditor Agencies](#)

[View Payment Agencies](#)

VIEW DEBT DEBTOR

[Debt/Debtor Info](#)

REVERSAL REQUEST

[Manage Pending Offset Reversal Info](#)

MANUAL PAYMENTS

[Manage Manual Payments](#)

CALL CENTER

[Call Center Capability](#)

MANAGE PROGRAM GUIDELINES

[Offset Reversal Configuration](#)

[TOP Documents](#)

Reports

[Home](#) [Help](#) [Logout](#)

User: **eunder01** | Role: **TOP View** | Agency/Sites: **ALL**

Reversal Request ▾ Manual Payments ▾ Program Guidelines ▾ Program Guidelines ▾ Agency Profile ▾ Debt/Debtor ▾ Process Tracking ▾

Select report:

--SELECT--

Agency Refund/Reversal for Creditor Agency

Debtor Missing Address

IPAC

Offset Levy and Reversal by Debt Account ID

Offset Levy and Reversal by TIN

Offset Levy and Reversal for Creditor Agency

Partial Match

Potential Salary Match



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Reports – Offset Levy

AGENCY
PROFILE ▾

DEBT/DEBTOR ▾

REPORTS ▾

PROCESS
TRACKING ▾

MANAGEMENT
REPORTS ▾

Select report:

Offset Levy and Reversal for ▾

Search Parameters
Agency *

--SELECT-- ▾

Agency Site

--SELECT-- ▾

Start Date *

04/15/2013

End Date *

04/28/2014

☐ Defer Report Generation

Run Report

Download PDF

Download Excel

Please enter your report search params above.

Reports – Offset Levy (EXCEL SPREADSHEET)

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Creditor Agency Site	Debt Agency Account	Debtor Tin	Debtor Name	Payee Name	Payee Address	Payment Date	Reversal Date	Offset Amount	Offset Fee Amount	Offset Trace Number	On Hold Indicator
2													
3													
5		MC - Internal Revenue Service	RRBTST02	431980364	TESTER L	TESTER L	100 Test Address US 20000	2014-03-03		\$294.93	(\$13.65)	142KDQ3M	No
8		MC - Internal Revenue Service	JM886818201	886818201	MICKEY L MOUSE	MICKEY L MOUSE	100 Test Address US 20000	2014-03-17		\$2,000.00	(\$13.65)	14NEYWCSP	No
11		MC - Internal Revenue Service	JM886818201	886818201	TESTER L	TESTER L	100 Test Address US 20000	2014-04-14		\$2,000.00	(\$13.65)	14RLMWJUH	No
14		MC - Internal Revenue Service	TOPHG-989898989	989898989	MICKEY L MOUSE	MICKEY MOUSE	100 Test Address US 20000	2014-03-31		\$1,000.00	(\$13.65)	14QWCR4YD	No

TOP Documents

[Home](#) [Help](#) [Logout](#) User: **eunder01** | Role: **TOP View Debt Verifier** | Agency/Site

Select Role

Treasury Offset Program

To get started, please select one of the links below

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VIEW PROGRAM GUIDELINES

[Debt Type Category](#)

[Debt Type](#)

[Payment Code Eligibility](#)

[Payment Schedule Eligibility](#)

[Payment Sources](#)

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[Offset Reversal Configuration](#)

[TOP Documents](#)



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TOP Documents

TOP Documents

Show 10 entries

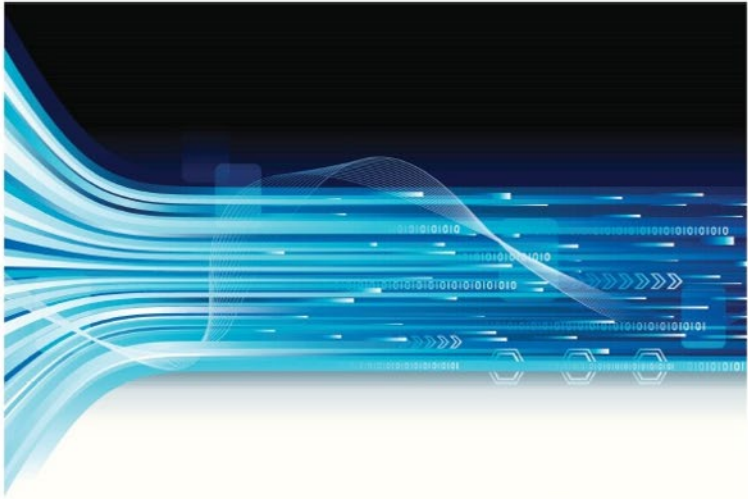
Search:

Description	
Aggregated Debts in TOP FAQs	View Document
PIV Instructions for Federal Agencies	View Document
Salary Interface formats version 1.3	View Document
TOP 2023 Web Client Training Dates	View Document
TOP Bulletin: Clarification on Existing Aggregated Debts in TOP	View Document
TOP Bulletin: No Longer Accepting Aggregated Debts	View Document
TOP Bulletin: Removal of Social Security Numbers in Debt Account IDs	View Document
TOP Compliance Reminders for Federal and State Agencies	View Document
TOP Contacts for Direct Referral Federal Agencies	View Document
TOP Contacts for States	View Document

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TOP Online Client Agency User Guide



THE ONLINE CLIENT AGENCY USER GUIDE

TREASURY OFFSET PROGRAM
WEB VERSION RELEASE 3.0 | MAY 2023



THE ONLINE CLIENT AGENCY USER GUIDE | TREASURY OFFSET PROGRAM

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TOP Contact Information

Fiscal Service Help Desk

(TOP Web Client Access, Tokens, Questions)

304-480-7777

Operations Team

(Production File/Report Requests)

file.proc.ops.ddm@fiscal.treasury.gov

(File Processing & Operation Questions)

file.proc.ops.ddm@fiscal.treasury.gov

Accounting Team

(Accounting/Payment Questions)

AOB@fiscal.treasury.gov

TOP State Liaisons

(Program Information/Questions)

stateoffsets@fiscal.treasury.gov

TOP Federal Agency Liaisons

(Program Information/Questions)

federaloffsets@fiscal.treasury.gov

TOP IVR

(Debtor Inquiries)

800-304-3107

IRS (for Individuals) 800-829-1040

IRS (for Businesses) 800-829-4933



Bureau of the
Fiscal Service

QUESTIONS?



Bureau of the
Fiscal Service

THANK YOU FOR
ATTENDING TODAY'S
SESSION!