FISCAL YEAR 2014

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

Sheryl R. Morrow
Commissioner, Bureau of the Fiscal Service

I am pleased to report that in Fiscal Year (FY) 2014, the U.S. Department of the Treasury's Bureau of the Fiscal Service (Fiscal Service) collected more than $3.0 billion in delinquent debts on behalf of state governments. This includes recoveries of delinquent child support and nutrition assistance debts, state income tax obligations, unemployment insurance compensation fraud debts, and more. In return, states have recovered $36.6 million in overdue debts for the federal government.

This third 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 their 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 $2.6 billion and $3.1 billion. In FY 2014, our key accomplishments included:

- The collection of $1.9 billion in delinquent child support obligations, in partnership with the U.S. Department of Health and Human Services, Office of Child Support Enforcement, and participating states. These funds are repaid to states or provided to meet the needs of America's families and children.
- The addition of five new states to the Unemployment Compensation Insurance (UIC) Program, a joint collaboration between Fiscal Service, the U.S. Department of Labor, Internal Revenue Service and participating states, which recovered $370.7 million in FY 2014. Since its inception in FY 2011, the UIC program has grown exponentially from three initial state participants to 41 states and the District of Columbia in FY 2014, recovering $855.7 million in debts arising from fraud or an employer's failure to pay its obligations.
- The State of Louisiana was welcomed into the State Reciprocal Program (SRP). With eight states and the District of Columbia now participating, SRP recovered $52.3 million in FY 2014, and more states are expected to join in FY 2015.
- The State Income Tax (SIT) program, with 40 states and the District of Columbia participating, recovered $546.5 million for states in FY 2014.

The Fiscal Service has a proven track record of helping to collect long overdue funds owed to the states, recovering $36.5 billion for participating states since the implementation of TOP in 1996. We continually look for the most effective and efficient ways to recover revenue while working with states who provide due process and an opportunity for debtors to dispute the debt or enter into a repayment plan.

Over the last year, our TOP staff has met with 28 states to assist them in identifying ways to maximize their participation with TOP's programs. We hope your state is currently participating in each of TOP's programs as well, and benefitting from our efforts on your behalf. If you are not, I would encourage you to contact us today to schedule a federal-state partnership meeting to discuss how the Fiscal Service can help your state recover important funds it is owed.

For more information about TOP state programs, visit www.fiscal.treasury.gov/top.

Sheryl R. Morrow
Commissioner, Bureau of the Fiscal Service

FY 2014 DELINQUENT DEBT COLLECTION TOTALS

In FY 2014, the United States recovered more than $3 billion through five state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$434.5	$475.5	$561.8	$605.3	$546.5
State Reciprocal	$15.9	$36.3	$53.8	$37.8	$52.3
Unemployment Insurance Compensation	‡	$25.9	$132.9	$326.2	$370.7
Child Support: Total	$2,106.7	$2,312.9	$2,254.8	$1,949.9	$1,910.0
Child Support: Admin Offset	*$17.3*	*$10.4*	*$8.1*	*$8.6*	*$8.7*
Child Support: Tax Refund Offset	*$2,089.4*	*$2,302.4*	*$2,246.7*	*$1,941.4*	*$1,901.3*
SNAP	$84.7	$102.6	$118.1	$119.1	$131.5
Grand Totals:	**$2,641.8**	**$2,953.1**	**$3,121.4**	**$3,038.3**	**$3,011.0**

‡ TOP UIC program implemented in FY 2011.

Dollars in Millions.
Totals may not sum due to rounding.

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 work to 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.

Supplemental Nutrition Assistance Program (SNAP)

States submit delinquent nutrition assistance obligations to the U.S. Department of Agriculture, Food and Nutrition Service (FNS), 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

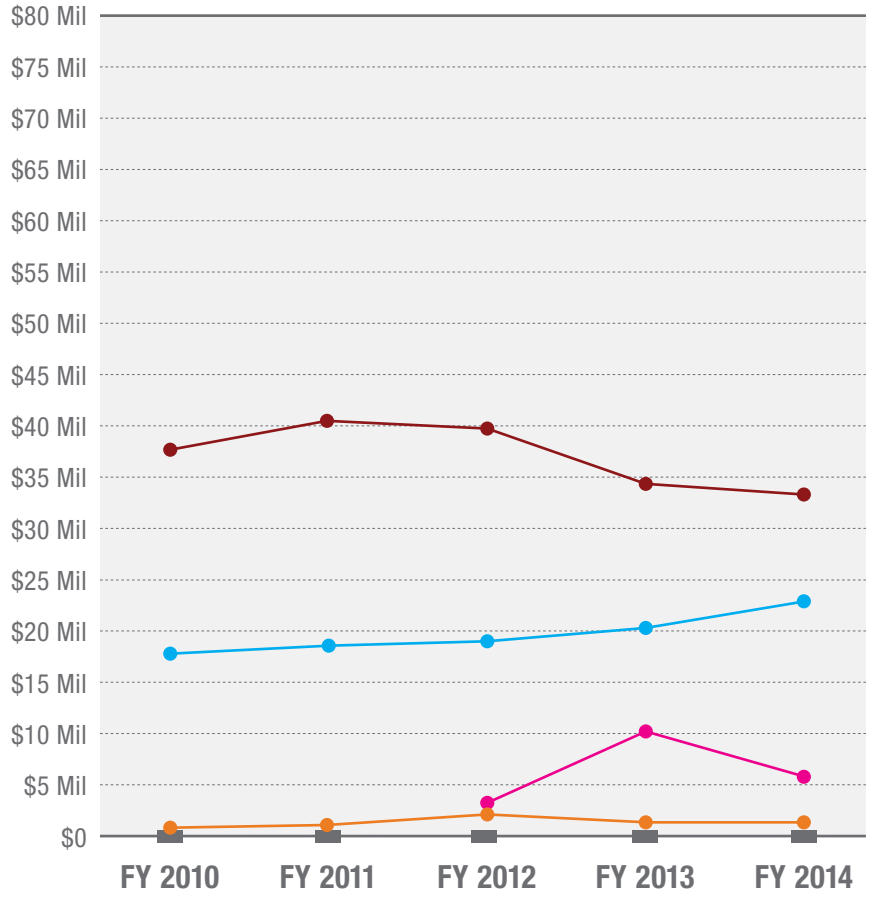
STATE OF ALABAMA

In FY 2014, the state of Alabama recovered $65.2 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$18.1	$19.0	$19.5	$20.4	$23.7
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	‡	$3.6	$10.5	$5.8
Child Support: Total	$37.6	$40.6	$39.5	$34.2	$33.8
Child Support: Admin Offset	*$0.5*	*$0.3*	*$0.3*	*$0.3*	*$0.2*
Child Support: Tax Refund Offset	*$37.1*	*$40.3*	*$39.2*	*$33.9*	*$33.6*
SNAP	$1.0	$1.3	$2.3	$1.8	$1.8
Grand Totals:	**$56.7**	**$60.9**	**$64.9**	**$66.8**	**$65.2**

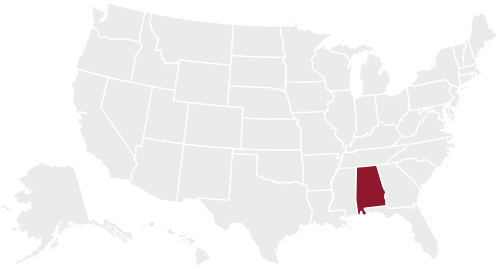
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



STATE OF ALASKA

In FY 2014, the state of Alaska recovered $8.3 million through two state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$8.0	$9.4	$9.1	$8.1	$8.2
Child Support: Admin Offset	*$0.1*	*$0.1*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$7.8*	*$9.3*	*$9.0*	*$8.0*	*$8.1*
SNAP	$0.1	$0.1	$0.1	$0.1	$0.1
Grand Totals:	**$8.1**	**$9.5**	**$9.2**	**$8.2**	**$8.3**

*† State does not collect TOP eligible state income tax debts. * State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
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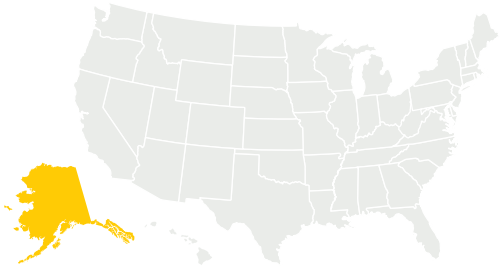
GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



STATE OF ARIZONA

In FY 2014, the state of Arizona recovered $50.6 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$3.9	$17.8	$6.9	$4.6	$6.0
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	‡	$5.1	$21.5	$11.1
Child Support: Total	$41.3	$40.8	$37.7	$35.0	$33.0
Child Support: Admin Offset	*$0.5*	*$0.5*	*$0.3*	*$0.3*	*$0.5*
Child Support: Tax Refund Offset	*$40.8*	*$40.3*	*$37.4*	*$34.8*	*$32.5*
SNAP	$0.5	$0.4	$0.4	$0.4	$0.5
Grand Totals:	**$45.8**	**$59.0**	**$50.1**	**$61.5**	**$50.6**

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

Dollars in Millions.
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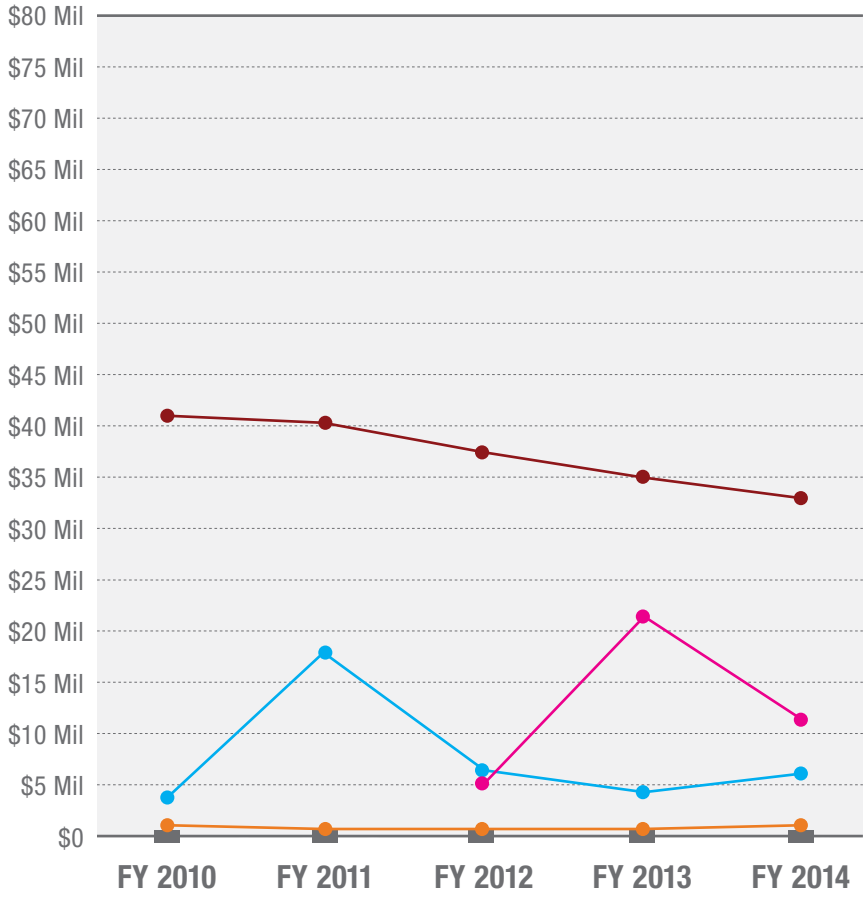
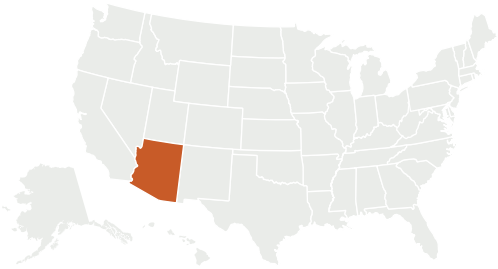


GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



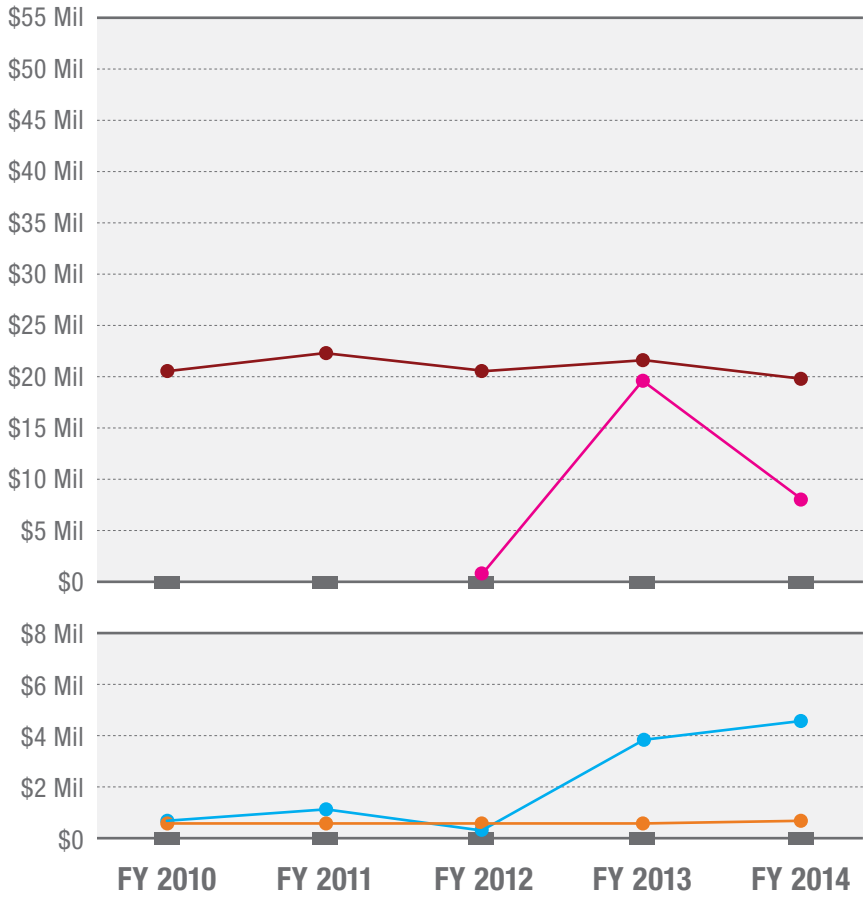
STATE OF ARKANSAS

In FY 2014, the state of Arkansas recovered $33.2 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$0.6	$1.2	$0.4	$3.9	$4.5
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	$0.2	$19.3	$8.0
Child Support: Total	$20.7	$22.0	$20.9	$21.2	$19.9
Child Support: Admin Offset	*$0.2*	*$0.1*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$20.4*	*$21.8*	*$20.8*	*$21.0*	*$19.8*
SNAP	$0.6	$0.7	$0.7	$0.7	$0.8
Grand Totals:	**$21.8**	**$23.9**	**$22.2**	**$45.1**	**$33.2**

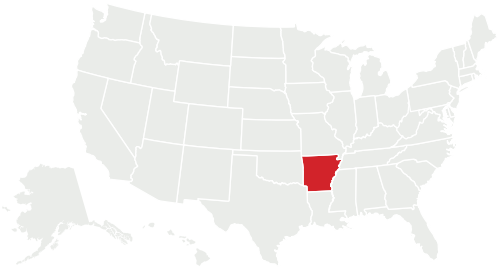
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



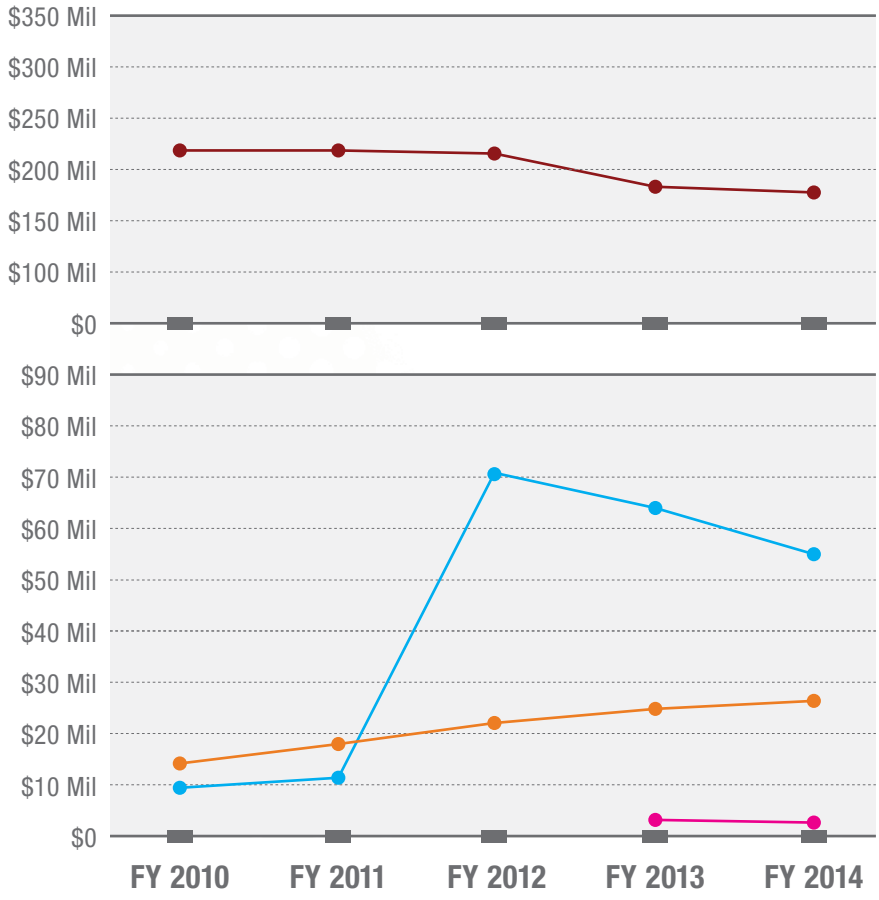
STATE OF CALIFORNIA

In FY 2014, the state of California recovered $259.9 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$9.8	$11.8	$70.7	$64.8	$56.1
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$3.7	$2.8
Child Support: Total	$224.5	$222.0	$217.2	$187.4	$173.3
Child Support: Admin Offset	*$2.6*	*$1.7*	*$1.4*	*$1.4*	*$1.3*
Child Support: Tax Refund Offset	*$221.9*	*$220.3*	*$215.8*	*$186.0*	*$172.0*
SNAP	$14.3	$18.9	$21.8	$25.8	$27.7
Grand Totals:	**$248.6**	**$252.8**	**$309.7**	**$281.7**	**$259.9**

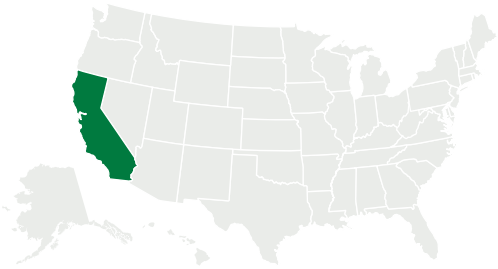
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



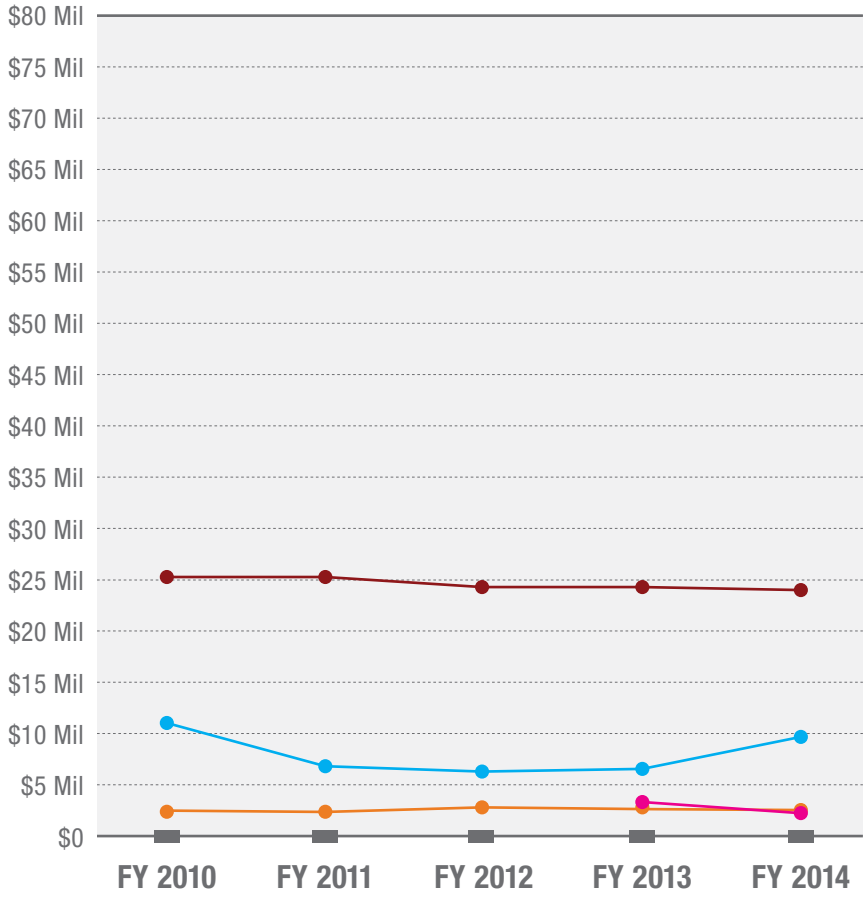
STATE OF COLORADO

In FY 2014, the state of Colorado recovered $39.2 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$11.0	$6.7	$6.2	$6.3	$9.6
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$3.8	$2.3
Child Support: Total	$25.2	$25.2	$24.8	$24.7	$24.1
Child Support: Admin Offset	*$0.2*	*$0.2*	*$0.2*	*$0.2*	*$0.2*
Child Support: Tax Refund Offset	*$25.0*	*$25.0*	*$24.6*	*$24.5*	*$23.9*
SNAP	$2.1	$2.1	$3.6	$3.7	$3.1
Grand Totals:	**$38.3**	**$34.0**	**$34.6**	**$38.3**	**$39.2**

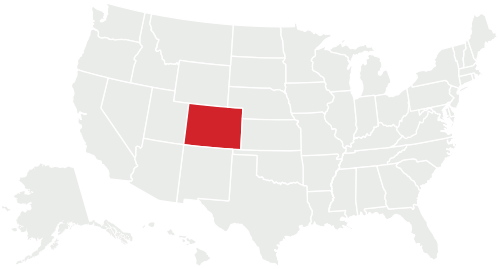
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



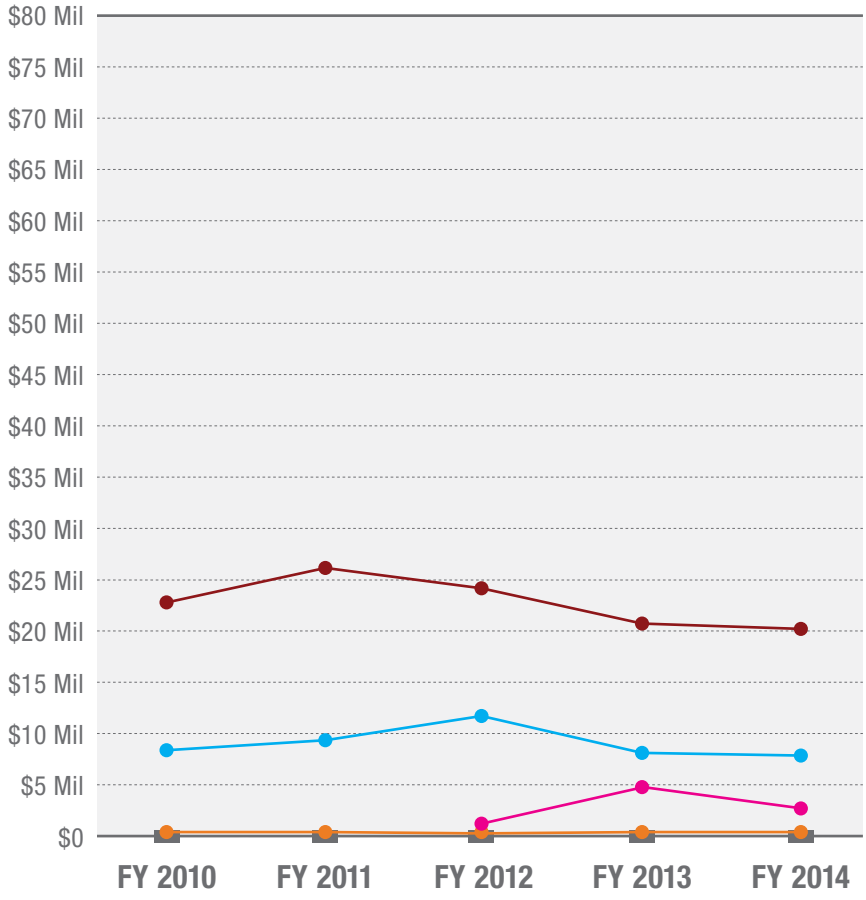
STATE OF CONNECTICUT

In FY 2014, the state of Connecticut recovered $31.5 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$8.7	$9.2	$11.8	$8.2	$7.7
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	$1.0	$4.9	$2.9
Child Support: Total	$23.6	$26.1	$24.3	$21.2	$20.8
Child Support: Admin Offset	*$0.2*	*$0.1*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$23.4*	*$26.0*	*$24.2*	*$21.1*	*$20.7*
SNAP	$0.2	$0.2	$0.2	$0.2	$0.1
Grand Totals:	**$32.6**	**$35.5**	**$37.3**	**$34.4**	**$31.5**

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

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

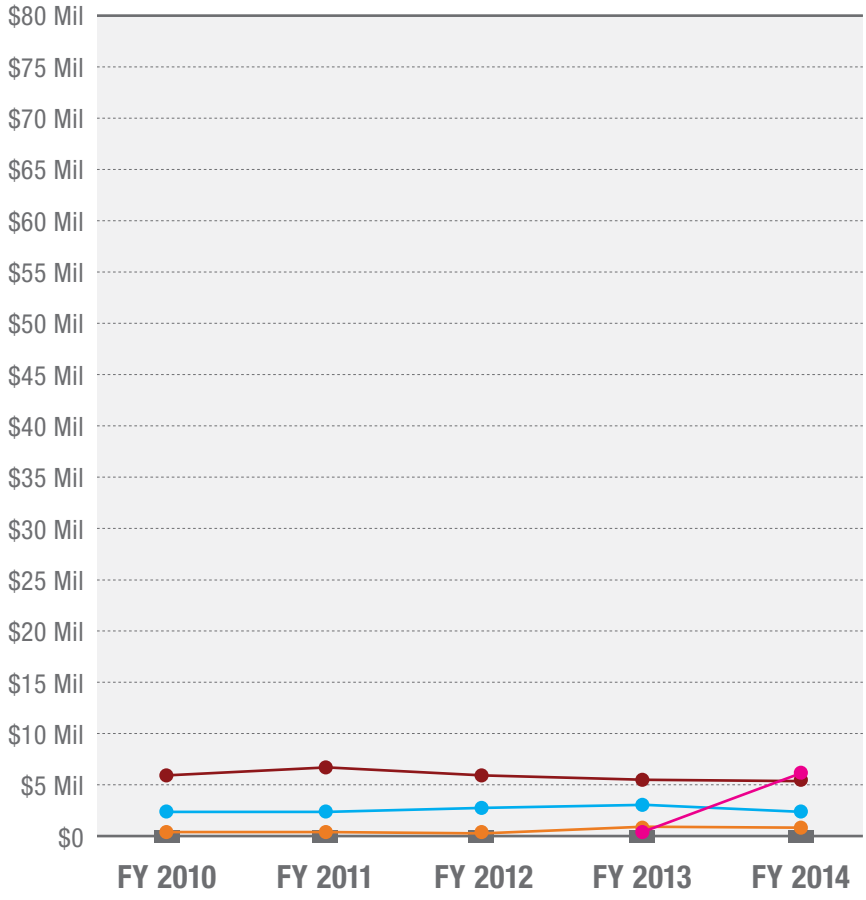
STATE OF DELAWARE

In FY 2014, the state of Delaware recovered $15.1 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$2.0	$2.3	$2.6	$3.2	$2.5
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$0.2	$6.1
Child Support: Total	$6.0	$6.9	$6.1	$5.7	$5.9
Child Support: Admin Offset	*$0.0***	*$0.0***	*$0.0***	*$0.0***	*$0.0***
Child Support: Tax Refund Offset	*$5.9*	*$6.9*	*$6.1*	*$5.7*	*$5.8*
SNAP	$0.2	$0.2	$0.2	$0.4	$0.6
Grand Totals:	**$8.2**	**$9.5**	**$9.0**	**$9.5**	**$15.1**

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

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

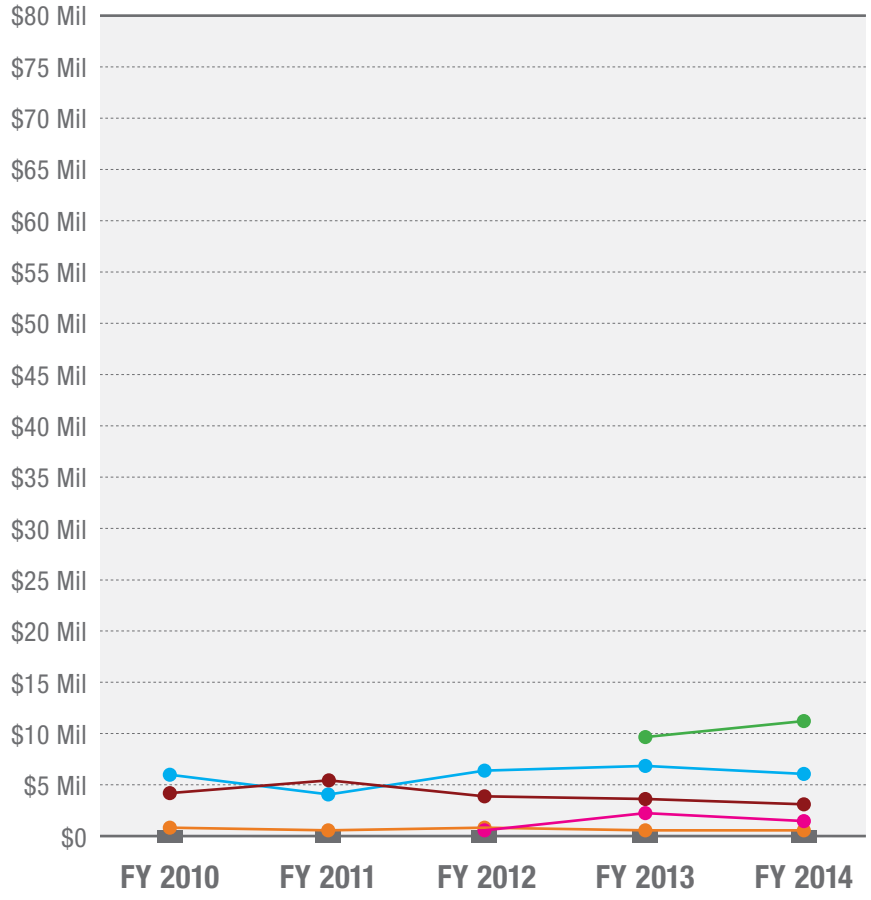
DISTRICT OF COLUMBIA

In FY 2014, the District of Columbia recovered $23 million through five state programs in the Treasury Offset Program (TOP) and recovered $2.4 million for the federal government.

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$5.5	$4.7	$6.2	$6.7	$5.9
State Reciprocal	*	*	*	$9.8	$11.5
Unemployment Insurance Compensation	‡	*	$0.3	$2.6	$1.4
Child Support: Total	$4.7	$5.1	$4.6	$4.0	$3.8
Child Support: Admin Offset	*$0.1*	*$0.0***	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$4.6*	*$5.0*	*$4.5*	*$3.9*	*$3.7*
SNAP	$0.4	$0.3	$0.4	$0.3	$0.4
Grand Totals:	**$10.6**	**$10.0**	**$11.5**	**$23.4**	**$23.0**

** The District of Columbia did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

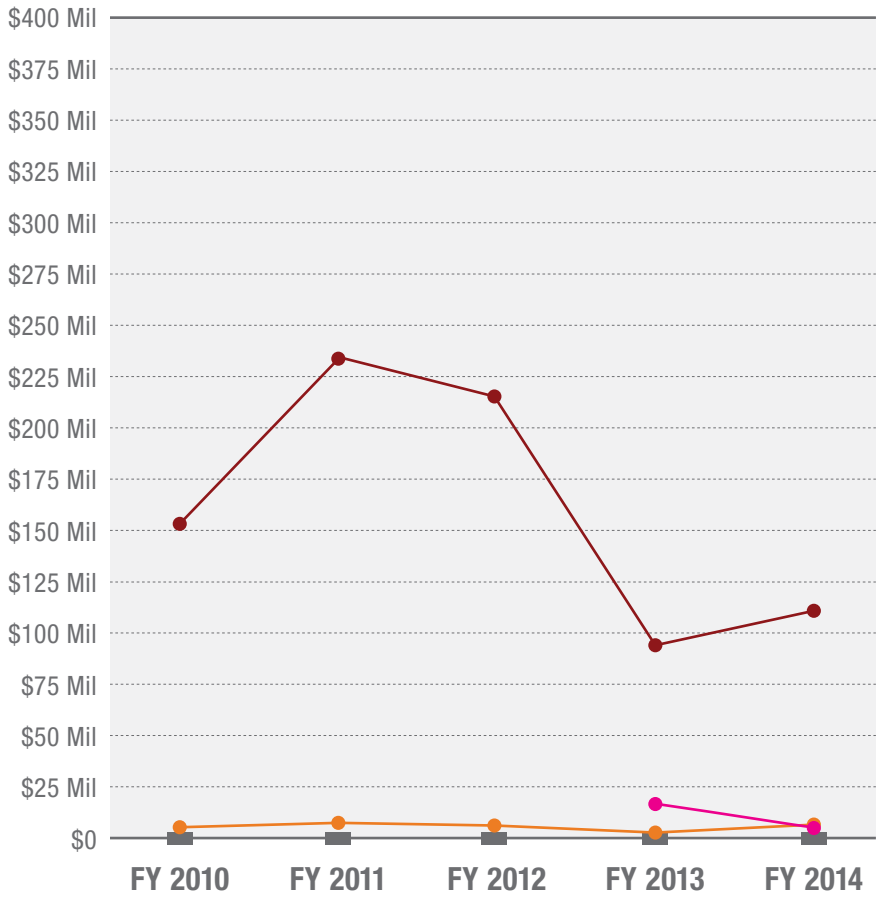
STATE OF FLORIDA

In FY 2014, the state of Florida recovered $129.3 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$19.6	$4.6
Child Support: Total	$152.7	$230.8	$217.6	$90.8	$118.8
Child Support: Admin Offset	*$0.9*	*$0.4*	*$0.4*	*$0.3*	*$0.5*
Child Support: Tax Refund Offset	*$151.8*	*$230.4*	*$217.1*	*$90.5*	*$118.3*
SNAP	$5.0	$5.8	$5.3	$4.4	$5.8
Grand Totals:	**$157.7**	**$236.6**	**$222.8**	**$114.8**	**$129.3**

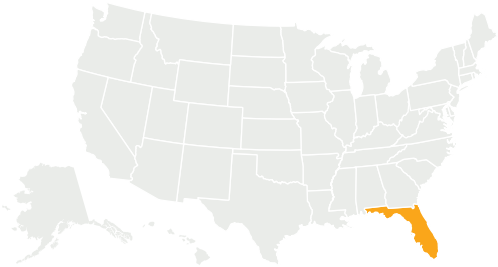
*† State does not collect TOP eligible state income tax debts. * State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



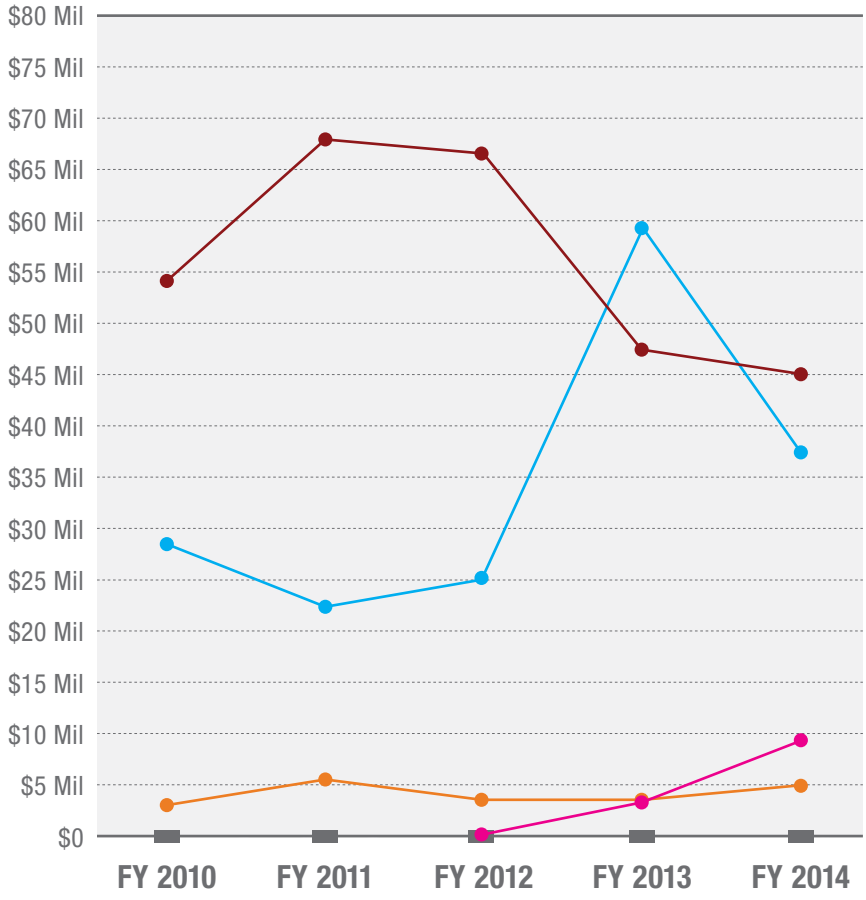
STATE OF GEORGIA

In FY 2014, the state of Georgia recovered $97 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$28.9	$22.8	$25.4	$59.0	$37.5
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	$0.1	$3.0	$9.7
Child Support: Total	$54.1	$68.4	$66.3	$47.0	$45.0
Child Support: Admin Offset	*$0.2*	*$0.0***	*	*	*
Child Support: Tax Refund Offset	*$53.9*	*$68.3*	*$66.3*	*$47.0*	*$45.0*
SNAP	$3.1	$5.2	$4.0	$3.5	$4.9
Grand Totals:	**$86.2**	**$96.3**	**$95.9**	**$112.6**	**$97.0**

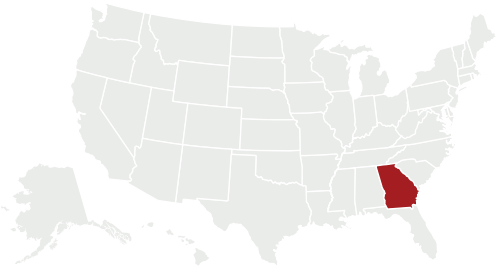
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



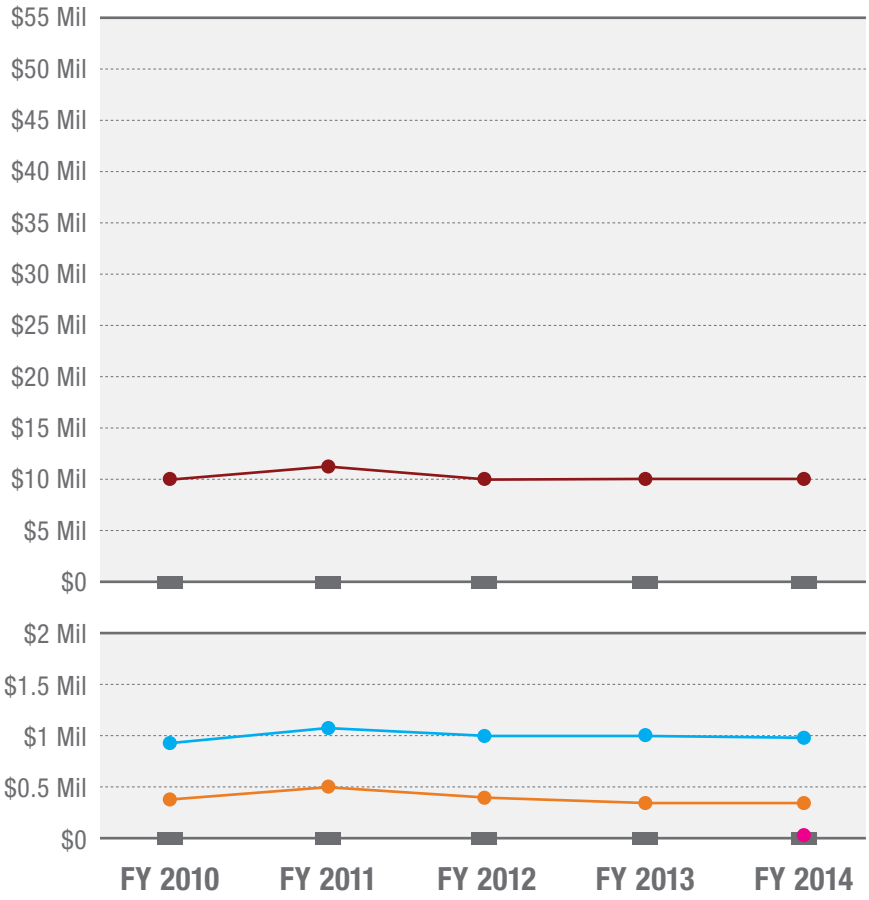
STATE OF HAWAII

In FY 2014, the state of Hawaii recovered $11.2 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$0.9	$1.1	$1.0	$1.0	$0.9
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	$0.1
Child Support: Total	$10.0	$11.0	$10.0	$10.0	$10.0
Child Support: Admin Offset	*$0.2*	*$0.1*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$9.8*	*$10.9*	*$9.9*	*$9.8*	*$9.9*
SNAP	$0.4	$0.5	$0.4	$0.3	$0.3
Grand Totals:	**$11.3**	**$12.6**	**$11.3**	**$11.3**	**$11.2**

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

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

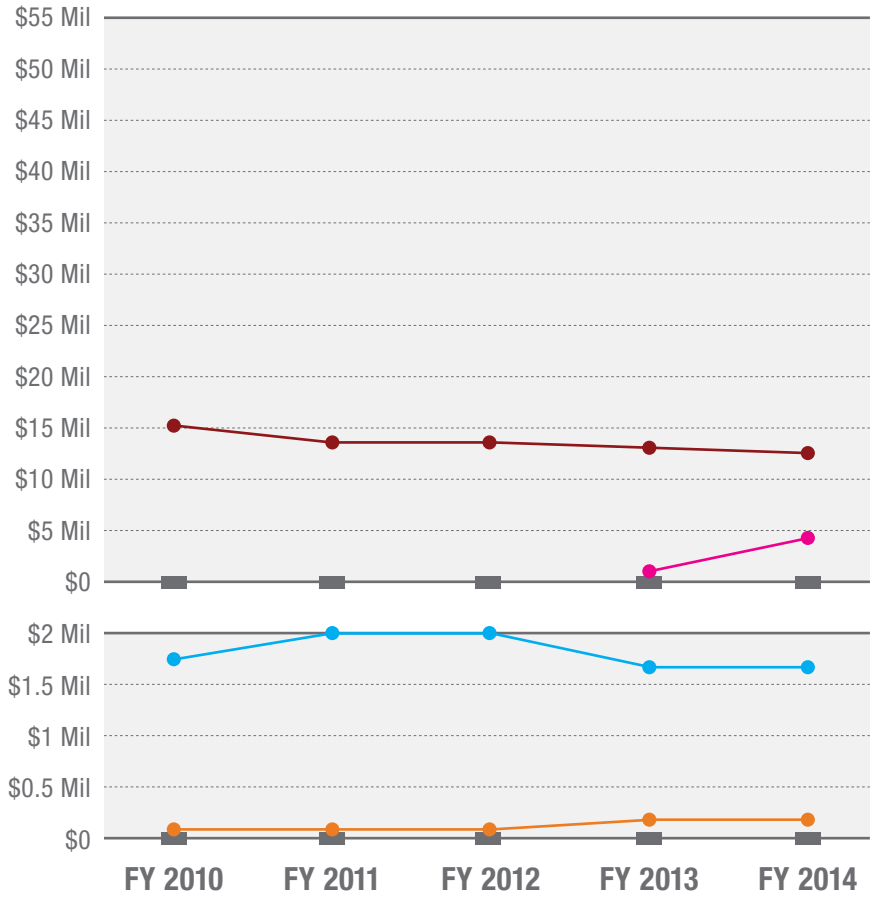
STATE OF IDAHO

In FY 2014, the state of Idaho recovered $19.2 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$1.7	$2.0	$2.0	$1.6	$1.6
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$1.2	$4.0
Child Support: Total	$15.3	$14.4	$14.4	$14.0	$13.4
Child Support: Admin Offset	*$0.1*	*$0.1*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$15.2*	*$14.3*	*$14.3*	*$13.9*	*$13.3*
SNAP	$0.1	$0.1	$0.1	$0.2	$0.2
Grand Totals:	**$17.2**	**$16.5**	**$16.5**	**$17.1**	**$19.2**

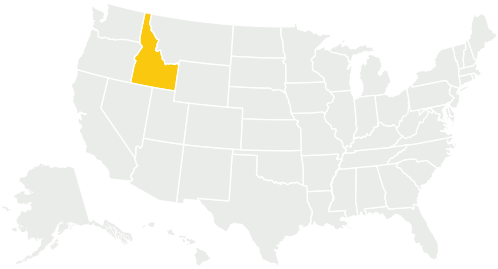
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



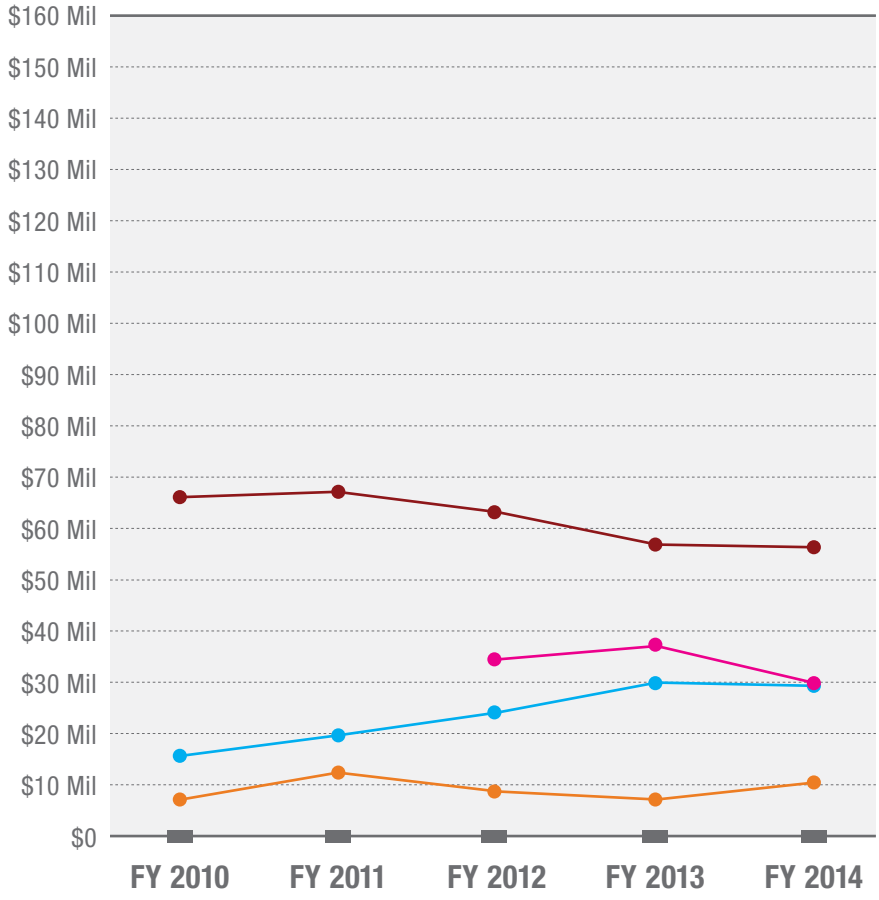
STATE OF ILLINOIS

In FY 2014, the state of Illinois recovered $126.4 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$16.7	$19.9	$23.7	$29.9	$29.6
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	$34.9	$37.6	$29.7
Child Support: Total	$67.8	$68.5	$63.9	$57.0	$56.8
Child Support: Admin Offset	*$0.7*	*$0.4*	*$0.3*	*$0.4*	*$0.4*
Child Support: Tax Refund Offset	*$67.1*	*$68.1*	*$63.6*	*$56.6*	*$56.4*
SNAP	$8.5	$11.1	$9.1	$8.8	$10.3
Grand Totals:	**$93.1**	**$99.5**	**$131.6**	**$133.3**	**$126.4**

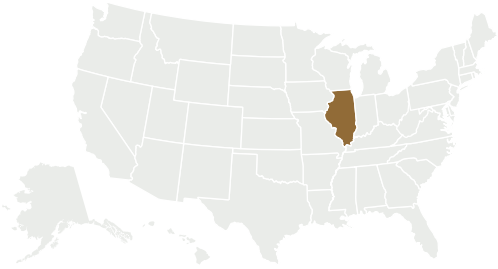
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



STATE OF INDIANA

In FY 2014, the state of Indiana recovered $59.7 million through three state programs in the Treasury Offset Program (TOP).

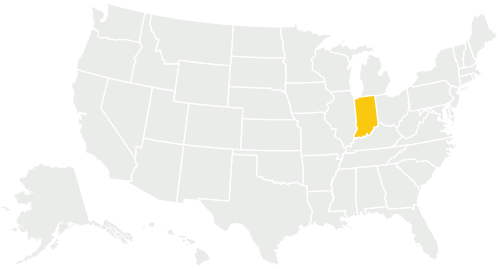
PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$15.0	$11.0	$12.5	$11.6	$9.7
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$58.3	$59.3	$55.6	$51.2	$48.8
Child Support: Admin Offset	*$0.5*	*$0.3*	*$0.2*	*$0.3*	*$0.3*
Child Support: Tax Refund Offset	*$57.8*	*$59.0*	*$55.4*	*$50.9*	*$48.5*
SNAP	$0.8	$1.0	$1.5	$1.7	$1.2
Grand Totals:	**$74.1**	**$71.2**	**$69.6**	**$64.4**	**$59.7**

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

Dollars in Millions.
Totals may not sum due to rounding.

GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



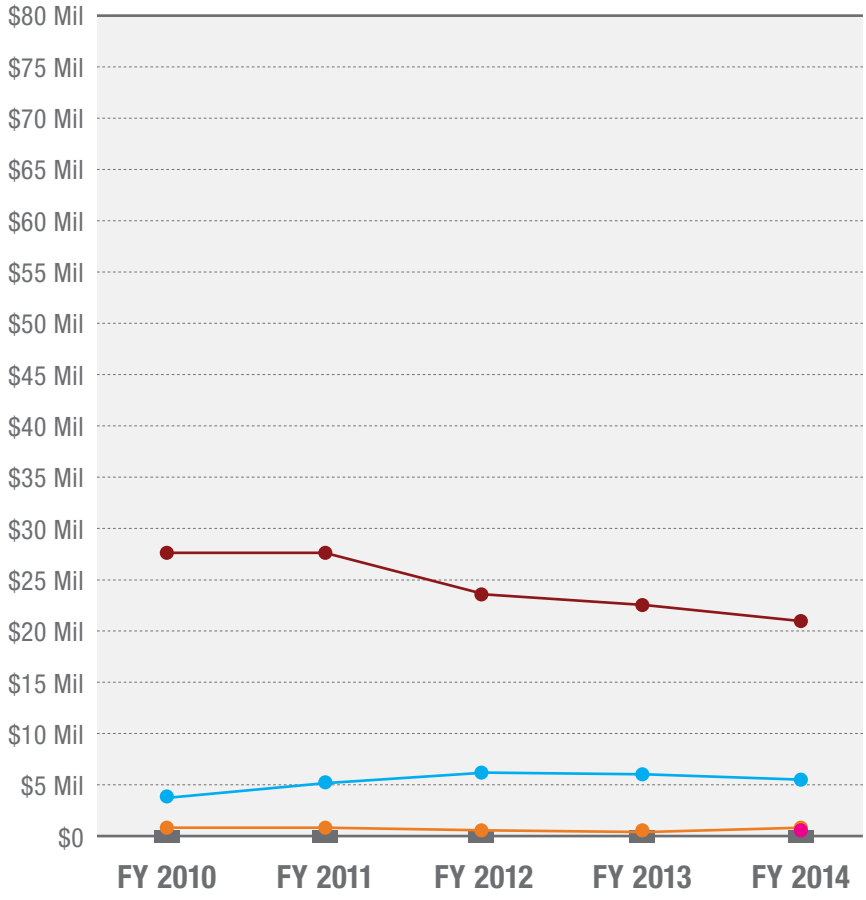
STATE OF IOWA

In FY 2014, the state of Iowa recovered $27.2 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$4.3	$5.3	$6.3	$6.0	$5.5
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	$0.2
Child Support: Total	$27.1	$27.5	$23.9	$22.6	$21.0
Child Support: Admin Offset	*$0.4*	*$0.2*	*$0.2*	*$0.1*	*$0.2*
Child Support: Tax Refund Offset	*$26.7*	*$27.2*	*$23.7*	*$22.5*	*$20.8*
SNAP	$0.4	$0.4	$0.3	$0.3	$0.5
Grand Totals:	**$31.8**	**$33.2**	**$30.6**	**$28.9**	**$27.2**

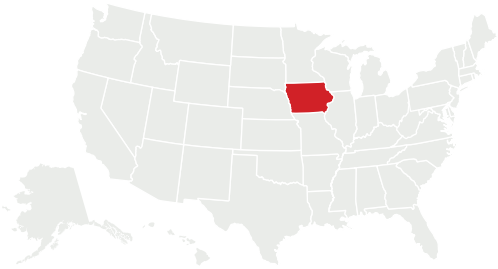
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

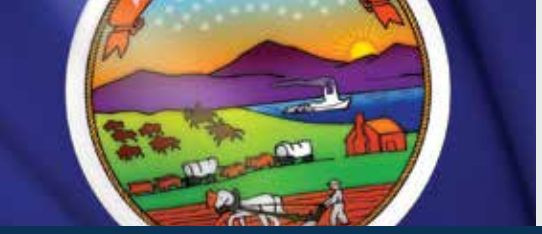
Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP





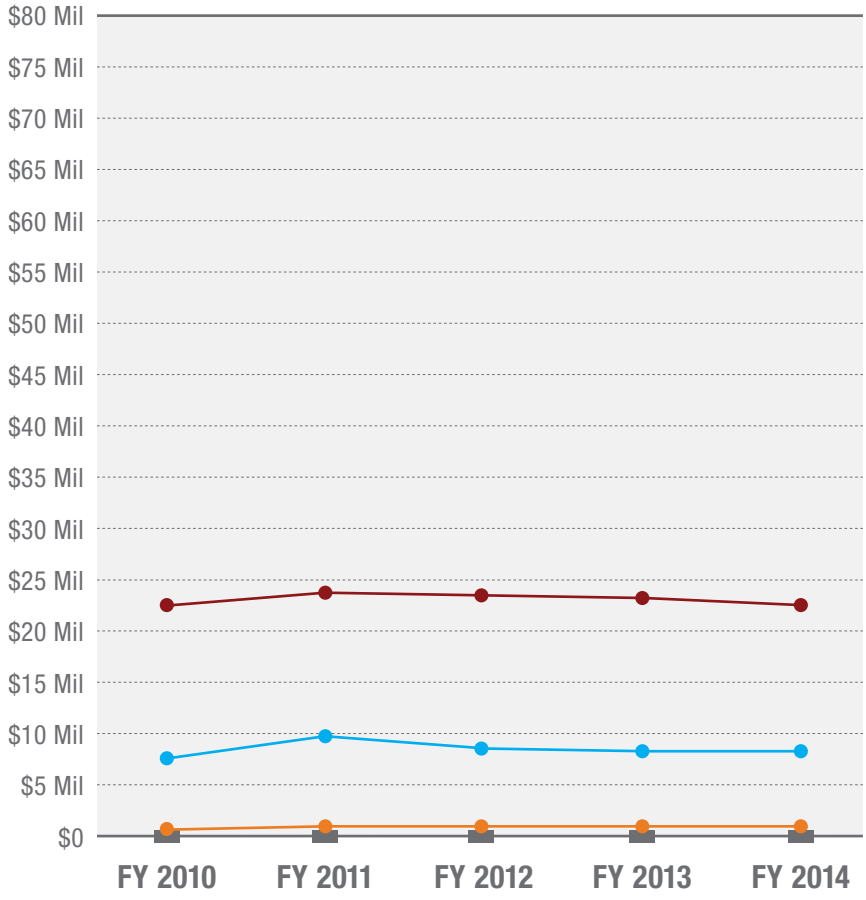
STATE OF KANSAS

In FY 2014, the state of Kansas recovered $31.1 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$7.2	$9.0	$8.4	$8.0	$8.1
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$22.2	$24.2	$23.3	$23.0	$22.2
Child Support: Admin Offset	*$0.3*	*$0.2*	*$0.1*	*$0.2*	*$0.2*
Child Support: Tax Refund Offset	*$21.9*	*$24.0*	*$23.2*	*$22.9*	*$22.1*
SNAP	$0.7	$0.8	$0.8	$0.8	$0.7
Grand Totals:	**$30.1**	**$34.0**	**$32.5**	**$31.8**	**$31.1**

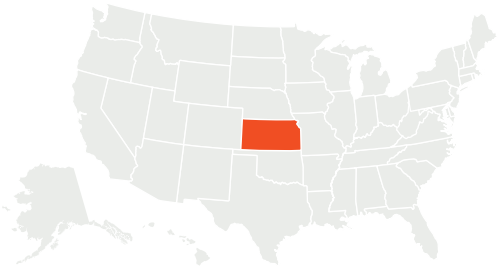
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



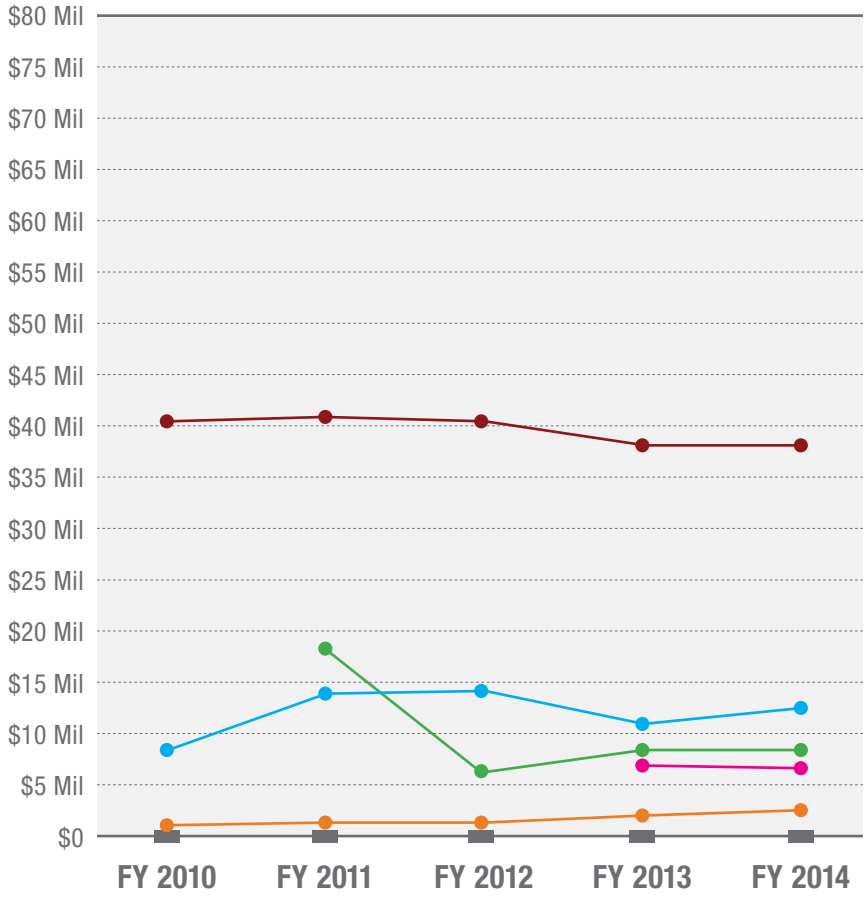
COMMONWEALTH OF KENTUCKY

In FY 2014, the commonwealth of Kentucky recovered $68.1 million through five state programs in the Treasury Offset Program (TOP) and recovered $0.4 million for the federal government.

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$8.6	$14.1	$14.4	$11.2	$12.6
State Reciprocal	*	$18.7	$6.9	$8.6	$8.4
Unemployment Insurance Compensation	‡	*	*	$7.4	$6.4
Child Support: Total	$40.3	$41.2	$40.8	$38.1	$38.1
Child Support: Admin Offset	*$0.4*	*$0.2*	*$0.2*	*$0.2*	*$0.2*
Child Support: Tax Refund Offset	*$39.8*	*$41.0*	*$40.6*	*$37.9*	*$37.9*
SNAP	$1.1	$1.6	$1.8	$2.3	$2.6
Grand Totals:	**$50.0**	**$75.6**	**$63.9**	**$67.6**	**$68.1**

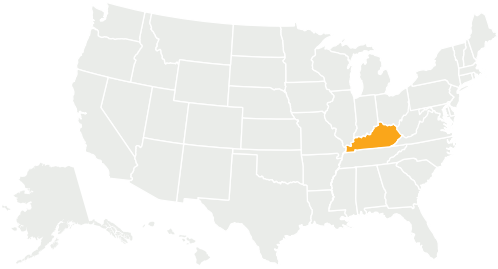
** Commonwealth did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



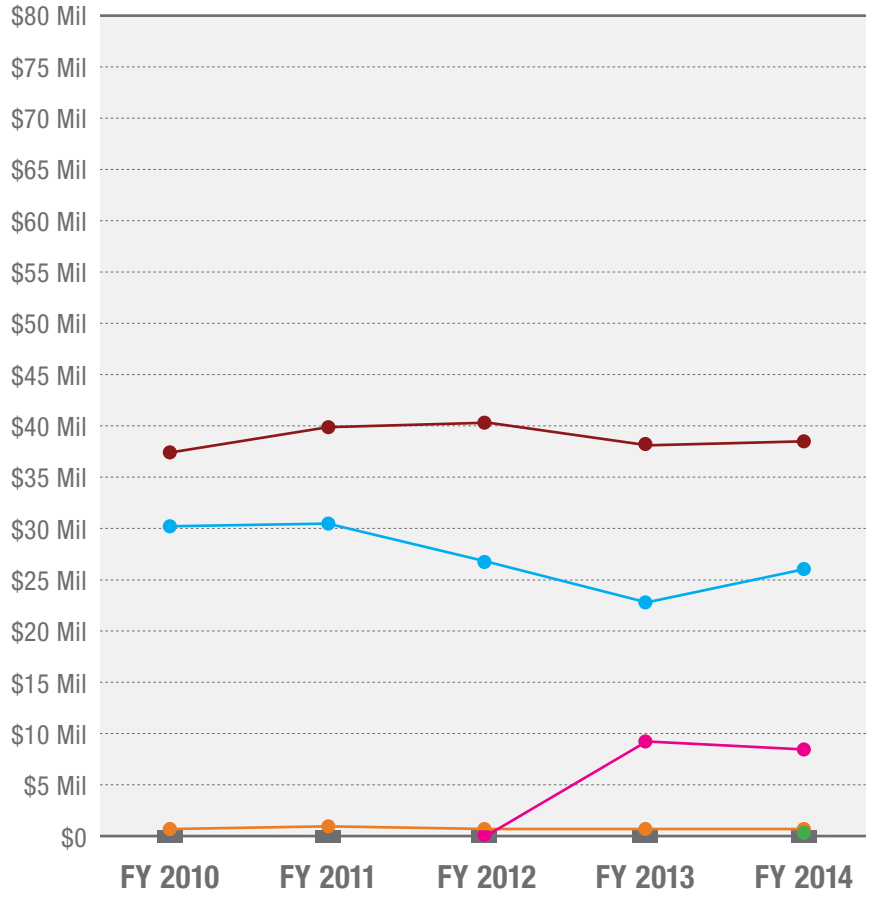
STATE OF LOUISIANA

In FY 2014, the state of Louisiana recovered $73.9 million through five state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$30.6	$30.9	$26.7	$23.5	$26.0
State Reciprocal	*	*	*	*	$0.1
Unemployment Insurance Compensation	‡	*	$0.1	$9.2	$8.5
Child Support: Total	$37.2	$39.6	$40.3	$38.3	$38.5
Child Support: Admin Offset	*$0.3*	*$0.2*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$36.9*	*$39.4*	*$40.1*	*$38.2*	*$38.3*
SNAP	$0.9	$1.0	$0.8	$0.8	$0.9
Grand Totals:	**$68.7**	**$71.4**	**$67.8**	**$71.8**	**$73.9**

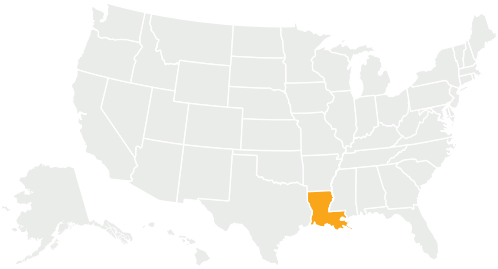
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



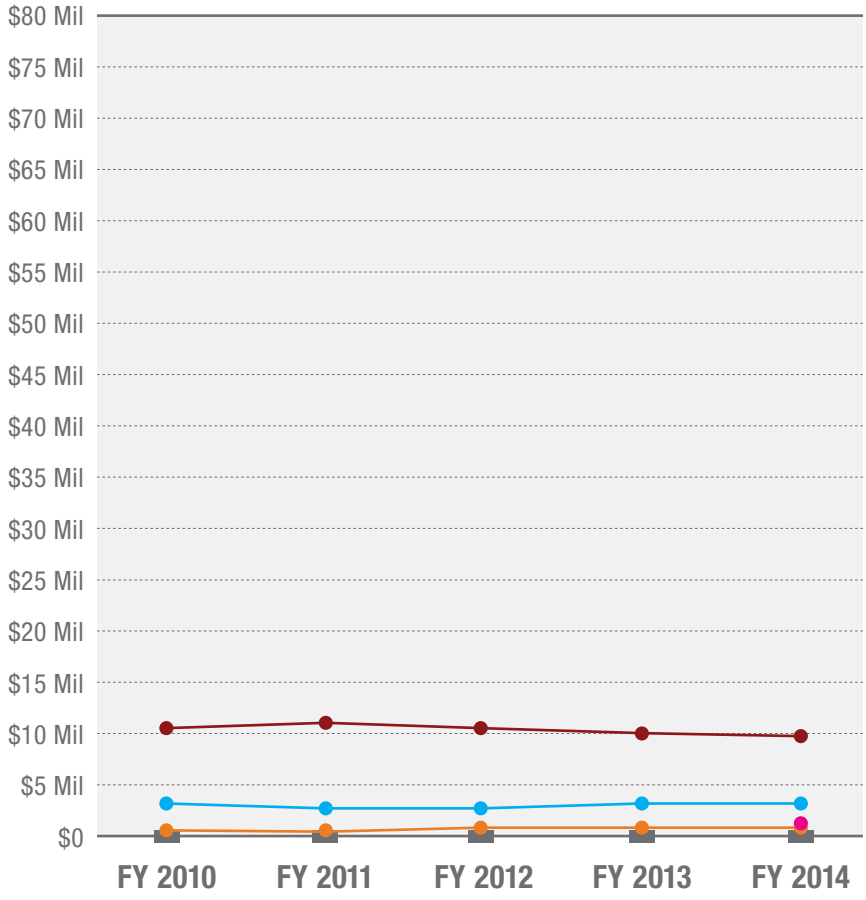
STATE OF MAINE

In FY 2014, the state of Maine recovered $13.9 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$3.2	$2.8	$2.8	$3.3	$3.4
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	$0.5
Child Support: Total	$11.1	$11.4	$11.2	$10.8	$9.7
Child Support: Admin Offset	*$0.1*	*$0.1*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$11.0*	*$11.3*	*$11.1*	*$10.8*	*$9.6*
SNAP	$0.2	$0.2	$0.3	$0.3	$0.3
Grand Totals:	**$14.5**	**$14.4**	**$14.2**	**$14.4**	**$13.9**

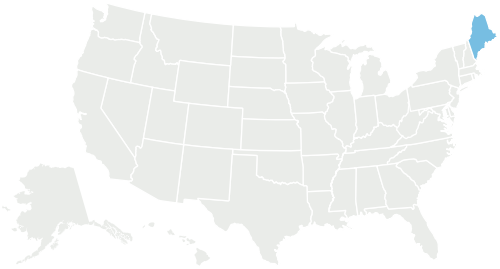
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



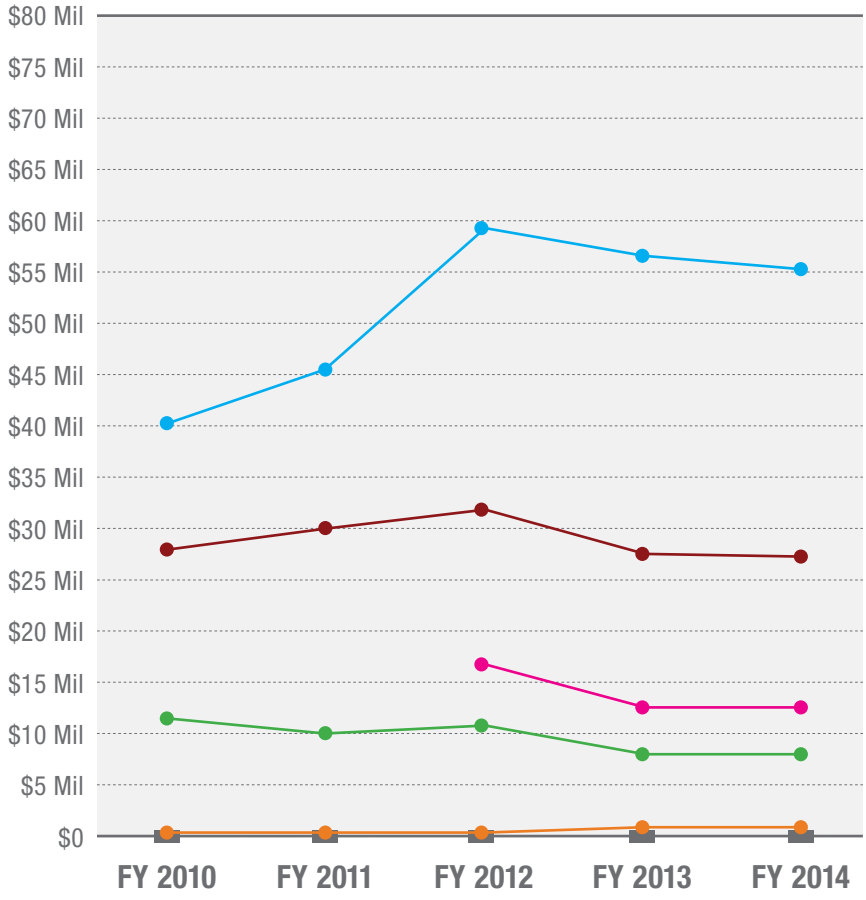
STATE OF MARYLAND

In FY 2014, the state of Maryland recovered $103.4 million through five state programs in the Treasury Offset Program (TOP) and recovered $10.7 million for the federal government.

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$40.4	$45.5	$59.0	$56.0	$55.2
State Reciprocal	$11.2	$10.2	$10.9	$8.7	$8.4
Unemployment Insurance Compensation	‡	*	$16.3	$12.6	$12.2
Child Support: Total	$28.2	$30.6	$31.1	$27.1	$26.9
Child Support: Admin Offset	*$0.6*	*$0.5*	*$0.4*	*$0.4*	*$0.4*
Child Support: Tax Refund Offset	*$27.7*	*$30.1*	*$30.7*	*$26.7*	*$26.6*
SNAP	$0.4	$0.4	$0.4	$0.6	$0.6
Grand Totals:	**$80.3**	**$86.6**	**$117.8**	**$104.9**	**$103.4**

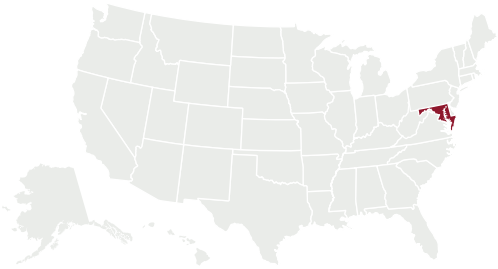
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



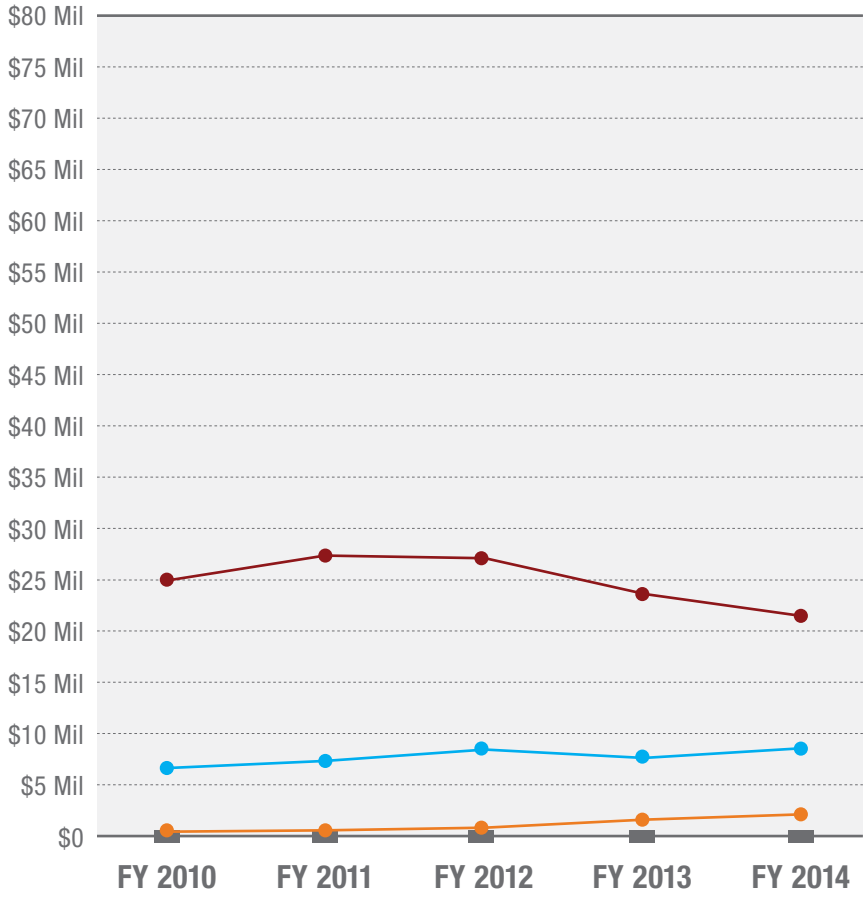
COMMONWEALTH OF MASSACHUSETTS

In FY 2014, the commonwealth of Massachusetts recovered $33.1 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$6.4	$7.5	$8.2	$7.4	$8.5
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$25.1	$27.0	$26.8	$24.1	$22.9
Child Support: Admin Offset	*$0.4*	*$0.2*	*$0.2*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$24.7*	*$26.8*	*$26.6*	*$23.9*	*$22.7*
SNAP	$0.3	$0.3	$0.4	$0.8	$1.7
Grand Totals:	**$31.8**	**$34.8**	**$35.4**	**$32.3**	**$33.1**

** Commonwealth did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

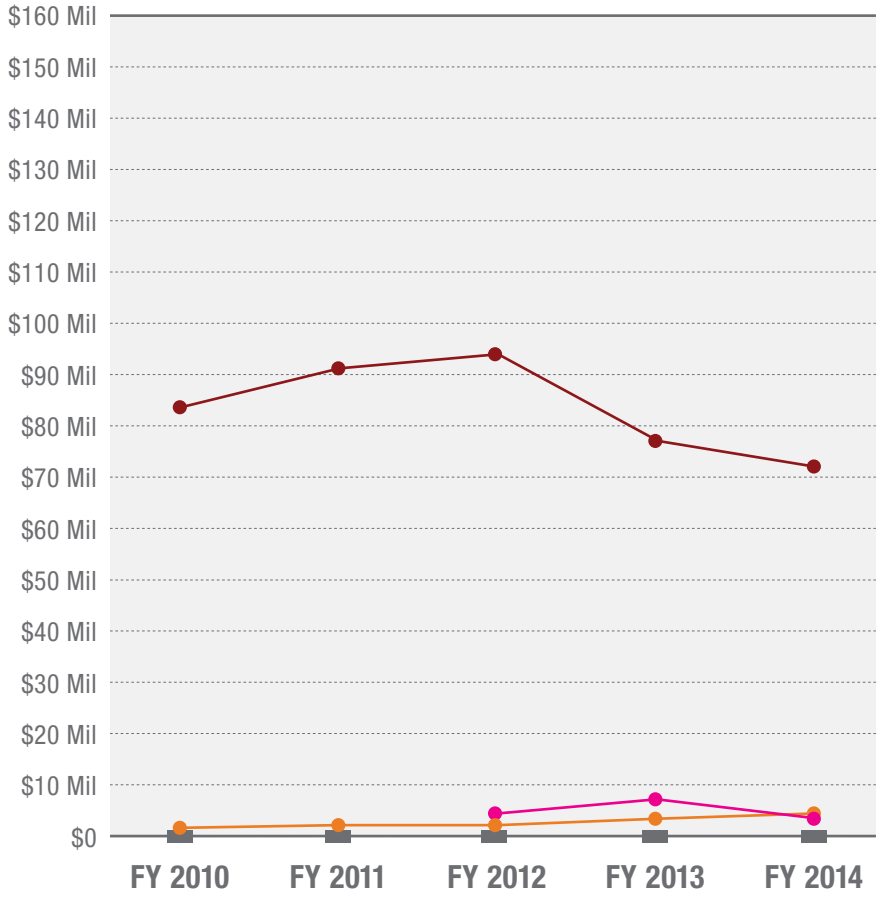
STATE OF MICHIGAN

In FY 2014, the state of Michigan recovered $79.3 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	*	*	*	*	*
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	$0.2	$5.5	$8.8	$3.3
Child Support: Total	$84.4	$91.7	$94.4	$78.0	$71.9
Child Support: Admin Offset	*$0.6*	*$0.1*	*	*	*
Child Support: Tax Refund Offset	*$83.8*	*$91.6*	*$94.4*	*$78.0*	*$71.9*
SNAP	$1.4	$2.4	$2.1	$3.1	$4.1
Grand Totals:	**$85.8**	**$94.4**	**$102.0**	**$89.9**	**$79.3**

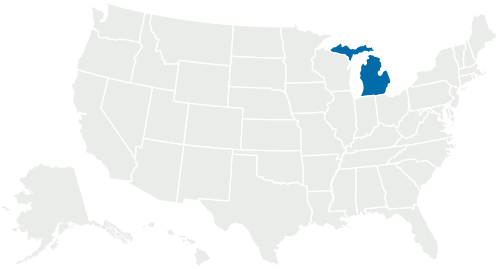
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



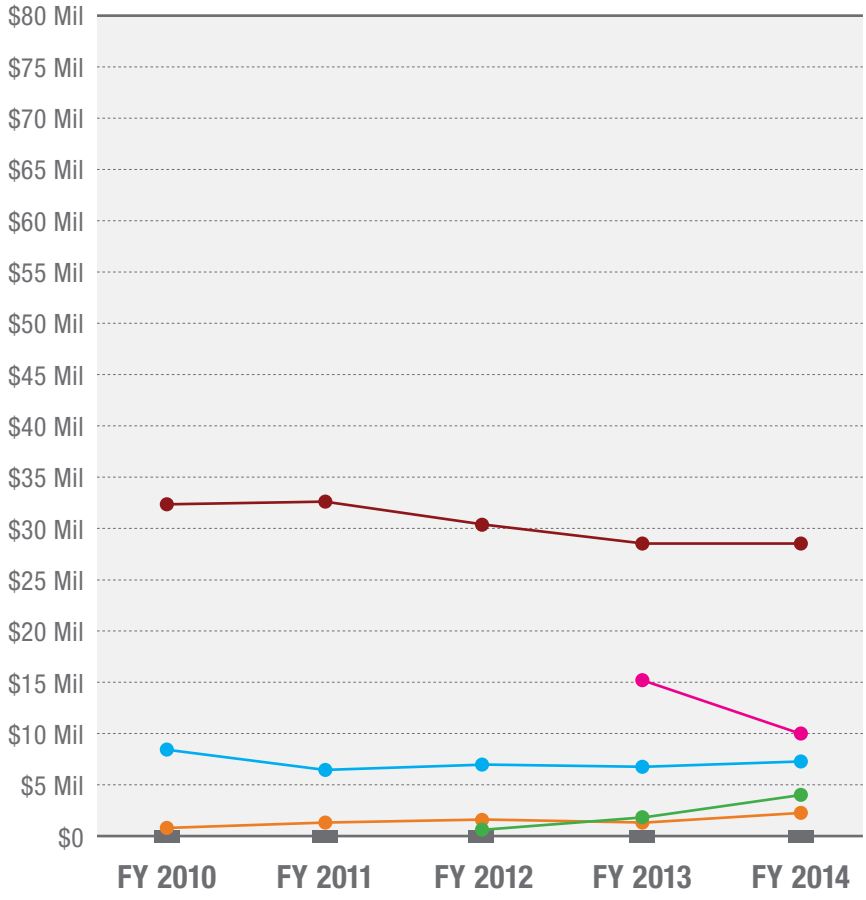
STATE OF MINNESOTA

In FY 2014, the state of Minnesota recovered $52.9 million through five state programs in the Treasury Offset Program (TOP) and recovered $9.1 million for the federal government.

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$8.2	$6.6	$6.8	$6.6	$7.5
State Reciprocal	*	*	$0.7	$2.0	$4.1
Unemployment Insurance Compensation	‡	*	*	$15.3	$10.1
Child Support: Total	$32.0	$32.9	$30.8	$28.3	$28.8
Child Support: Admin Offset	*$0.1*	*$0.0***	*	*	*
Child Support: Tax Refund Offset	*$31.8*	*$32.9*	*$30.8*	*$28.3*	*$28.8*
SNAP	$1.8	$2.0	$2.3	$2.1	$2.4
Grand Totals:	**$41.9**	**$41.5**	**$40.6**	**$54.3**	**$52.9**

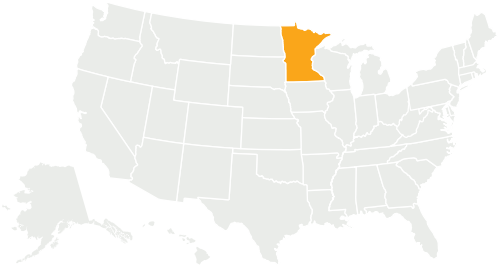
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



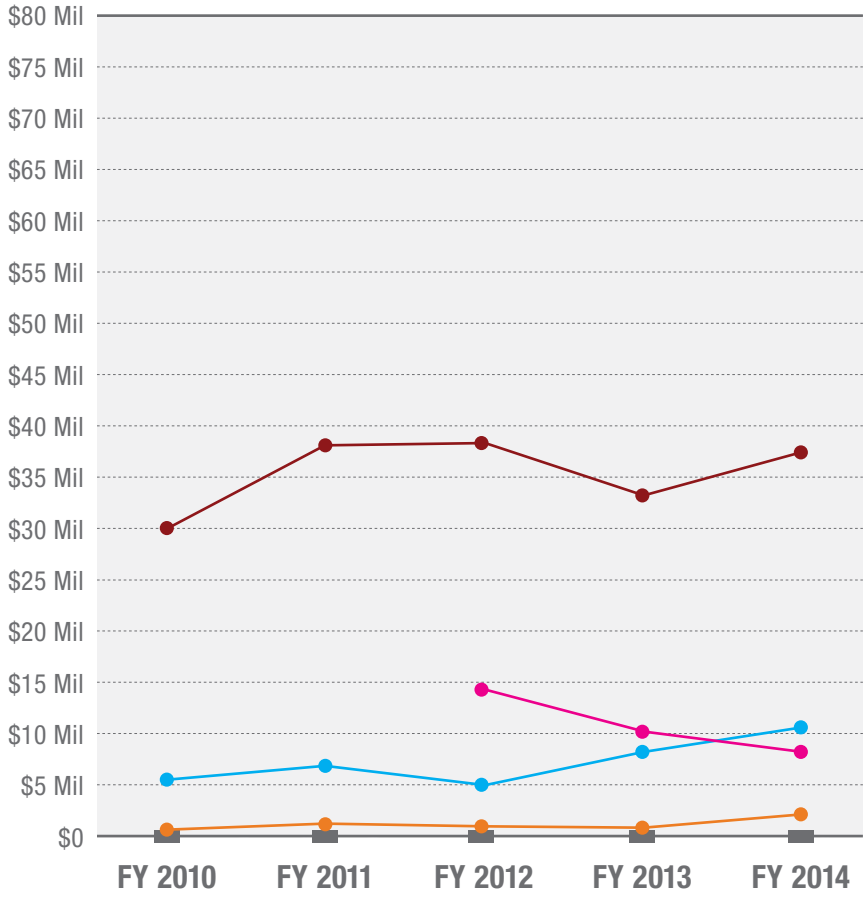
STATE OF MISSISSIPPI

In FY 2014, the state of Mississippi recovered $57 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$5.6	$6.4	$5.0	$8.2	$10.3
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	$14.5	$10.3	$7.3
Child Support: Total	$30.8	$38.4	$38.0	$33.4	$37.2
Child Support: Admin Offset	*$0.1*	*$0.1*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$30.6*	*$38.3*	*$37.9*	*$33.3*	*$37.1*
SNAP	$1.5	$1.8	$1.7	$1.5	$2.2
Grand Totals:	**$37.9**	**$46.7**	**$59.2**	**$53.5**	**$57.0**

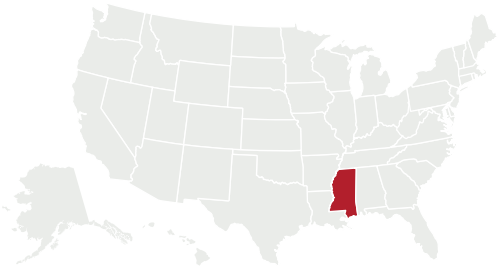
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



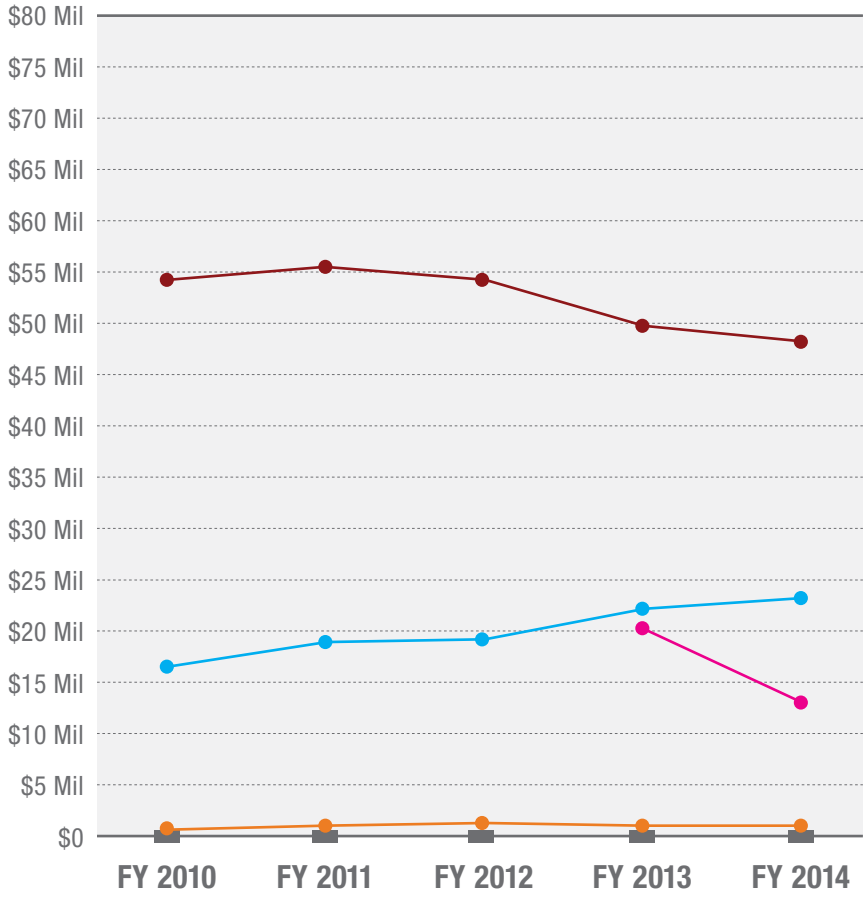
STATE OF MISSOURI

In FY 2014, the state of Missouri recovered $86.6 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$16.5	$19.0	$19.4	$22.0	$23.8
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$20.2	$13.0
Child Support: Total	$54.3	$55.9	$54.3	$49.9	$48.4
Child Support: Admin Offset	*$0.6*	*$0.5*	*$0.4*	*$0.4*	*$0.5*
Child Support: Tax Refund Offset	*$53.7*	*$55.5*	*$53.9*	*$49.5*	*$47.9*
SNAP	$1.0	$1.4	$1.7	$1.3	$1.5
Grand Totals:	**$71.8**	**$76.3**	**$75.4**	**$93.4**	**$86.6**

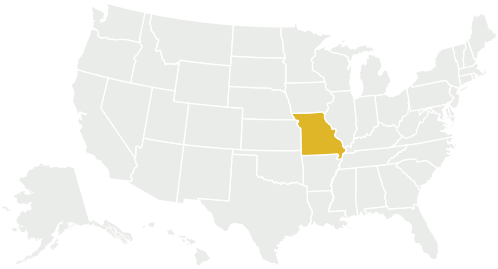
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



STATE OF MONTANA

In FY 2014, the state of Montana recovered $6.1 million through three state programs in the Treasury Offset Program (TOP).

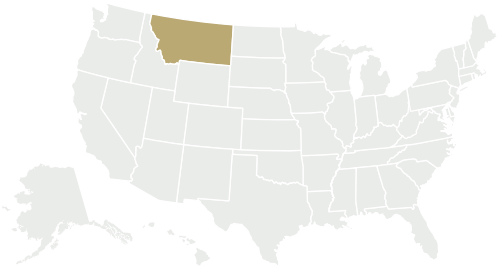
PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$0.7	$0.7	$0.7	$0.8	$0.6
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$5.9	$6.3	$5.6	$5.1	$5.2
Child Support: Admin Offset	*$0.1*	*$0.1*	*$0.0***	*$0.1*	*$0.0*
Child Support: Tax Refund Offset	*$5.8*	*$6.2*	*$5.6*	*$5.1*	*$5.2*
SNAP	$0.3	$0.4	$0.4	$0.3	$0.3
Grand Totals:	**$6.9**	**$7.4**	**$6.7**	**$6.2**	**$6.1**

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

Dollars in Millions.
Totals may not sum due to rounding.

GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



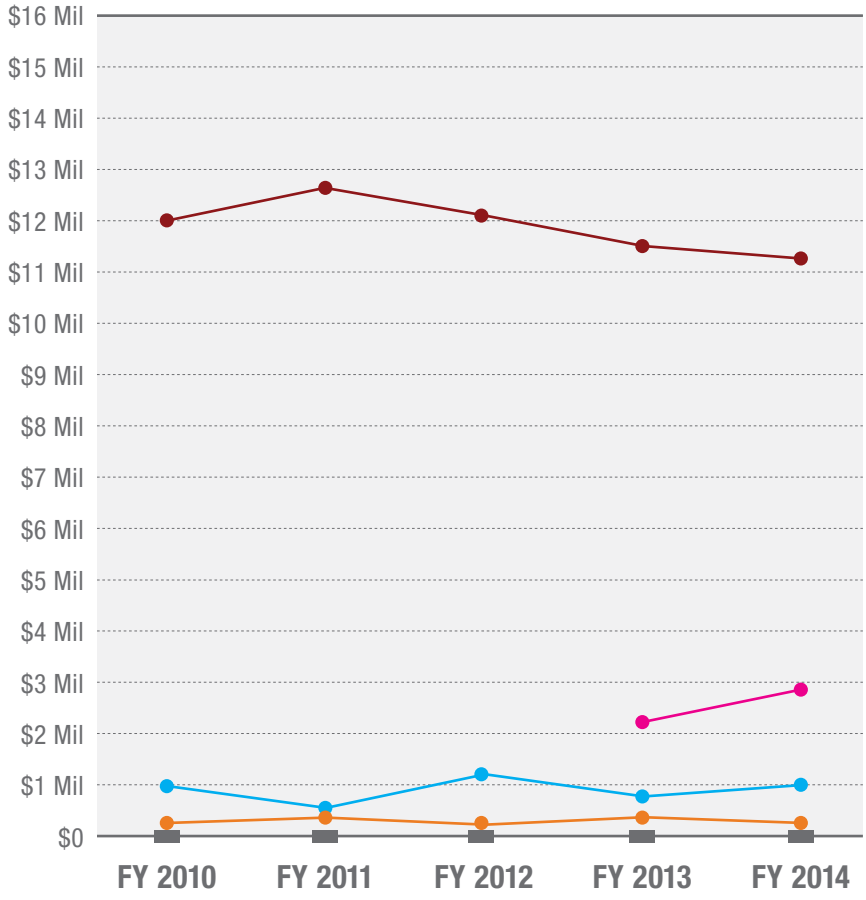
STATE OF NEBRASKA

In FY 2014, the state of Nebraska recovered $15.4 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$0.9	$0.6	$1.1	$0.8	$1.0
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$2.1	$2.9
Child Support: Total	$12.0	$12.8	$12.1	$11.5	$11.2
Child Support: Admin Offset	*$0.2*	*$0.1*	*$0.1*	*$0.1*	*$0.2*
Child Support: Tax Refund Offset	*$11.8*	*$12.7*	*$12.0*	*$11.4*	*$11.0*
SNAP	$0.3	$0.4	$0.3	$0.4	$0.3
Grand Totals:	**$13.3**	**$13.8**	**$13.5**	**$14.8**	**$15.4**

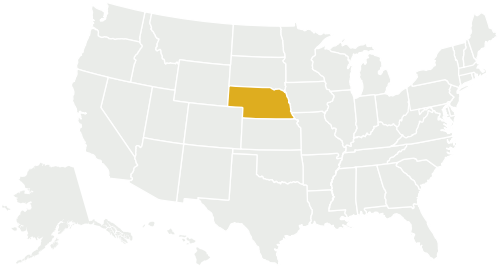
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



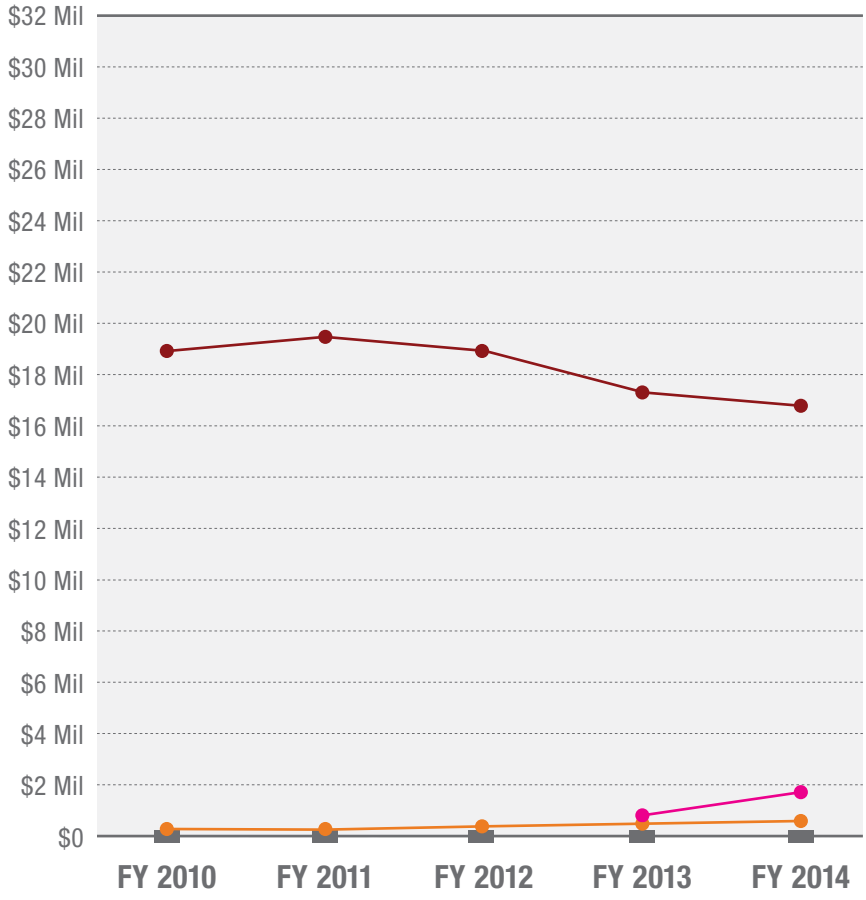
STATE OF NEVADA

In FY 2014, the state of Nevada recovered $19.1 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$0.6	$1.8
Child Support: Total	$19.0	$19.7	$19.0	$17.4	$16.7
Child Support: Admin Offset	*$0.1*	*$0.1*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$18.8*	*$19.6*	*$18.9*	*$17.3*	*$16.7*
SNAP	$0.2	$0.2	$0.3	$0.4	$0.5
Grand Totals:	**$19.2**	**$19.9**	**$19.3**	**$18.4**	**$19.1**

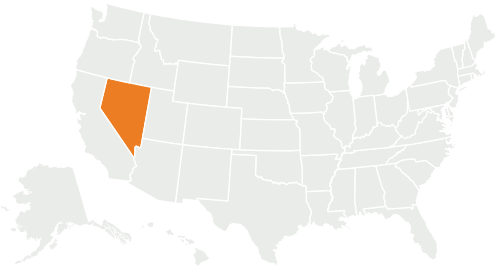
*† State does not collect TOP eligible state income tax debts. * State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



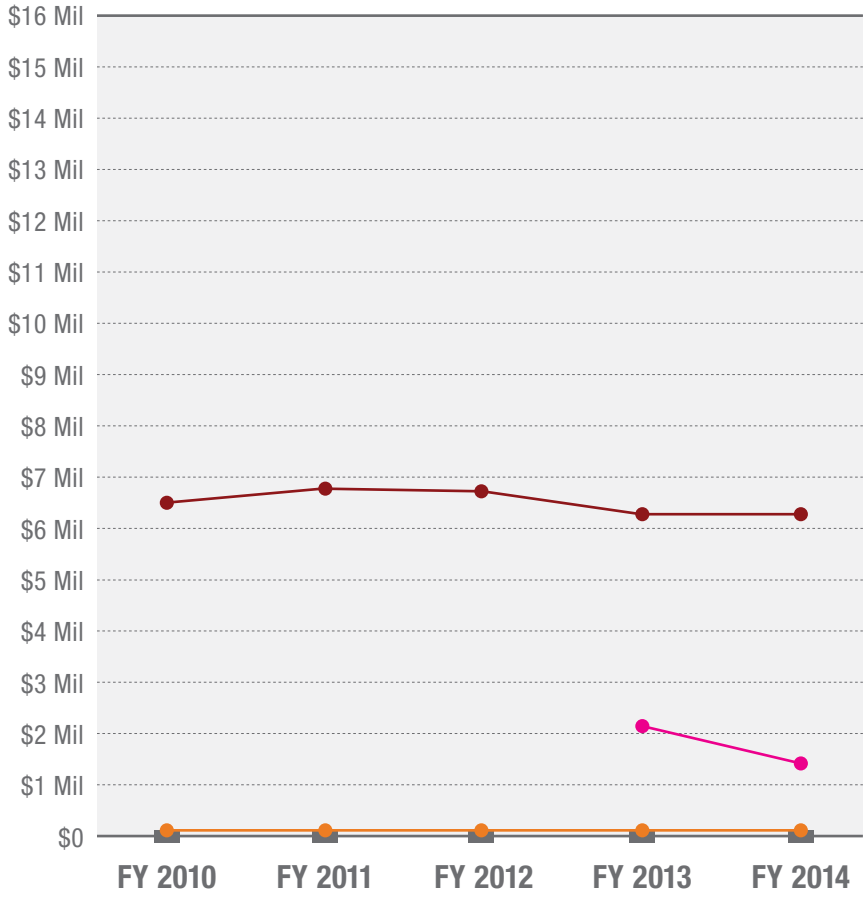
STATE OF NEW HAMPSHIRE

In FY 2014, the state of New Hampshire recovered $7.7 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$2.1	$1.4
Child Support: Total	$6.5	$6.8	$6.7	$6.2	$6.2
Child Support: Admin Offset	*$0.0***	*$0.0***	*$0.0***	*$0.0***	*$0.0***
Child Support: Tax Refund Offset	*$6.5*	*$6.8*	*$6.7*	*$6.1*	*$6.1*
SNAP	$0.1	$0.1	$0.1	$0.1	$0.1
Grand Totals:	**$6.6**	**$6.9**	**$6.9**	**$8.4**	**$7.7**

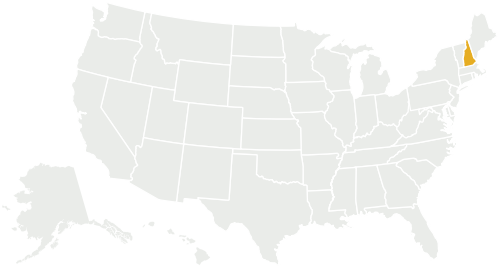
*† State does not collect TOP eligible state income tax debts. * State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*
*** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



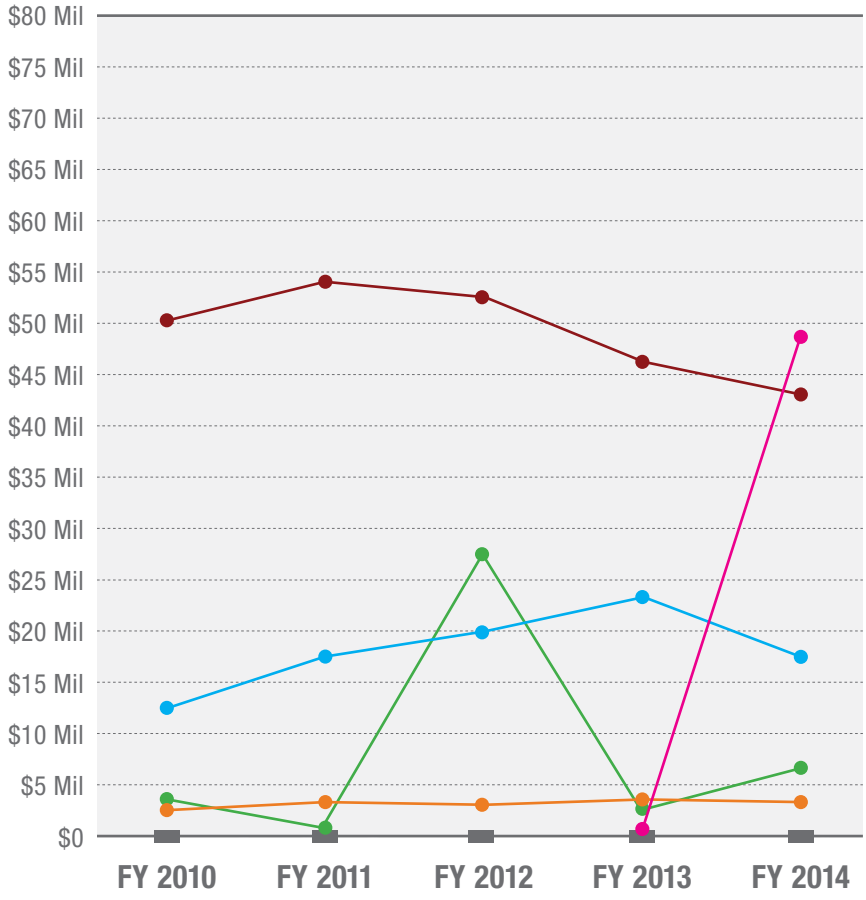
STATE OF NEW JERSEY

In FY 2014, the state of New Jersey recovered $118.6 million through five state programs in the Treasury Offset Program (TOP) and recovered $4.0 million for the federal government.

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$12.1	$17.1	$19.5	$23.4	$17.8
State Reciprocal	$3.8	$1.9	$27.4	$2.9	$6.3
Unemployment Insurance Compensation	‡	*	*	$1.0	$48.0
Child Support: Total	$50.5	$54.0	$52.5	$46.1	$43.5
Child Support: Admin Offset	*$0.9*	*$0.6*	*$0.4*	*$0.4*	*$0.4*
Child Support: Tax Refund Offset	*$49.6*	*$53.5*	*$52.2*	*$45.7*	*$43.1*
SNAP	$2.8	$3.0	$2.9	$3.1	$3.0
Grand Totals:	**$69.3**	**$76.0**	**$102.4**	**$76.4**	**$118.6**

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

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

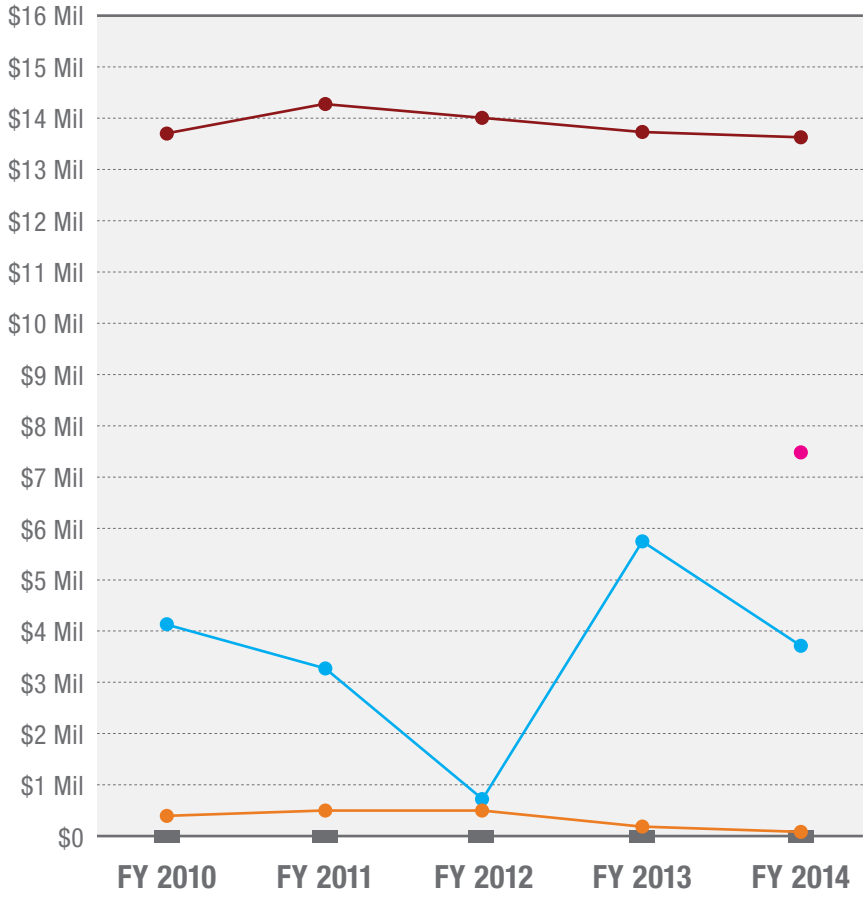
STATE OF NEW MEXICO

In FY 2014, the state of New Mexico recovered $25.1 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$4.1	$3.2	$0.8	$5.8	$3.8
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	$7.5
Child Support: Total	$13.8	$14.2	$14.0	$13.8	$13.7
Child Support: Admin Offset	*$0.1*	*$0.1*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$13.7*	*$14.0*	*$13.9*	*$13.7*	*$13.6*
SNAP	$0.4	$0.5	$0.4	$0.2	$0.1
Grand Totals:	**$18.3**	**$18.0**	**$15.3**	**$19.8**	**$25.1**

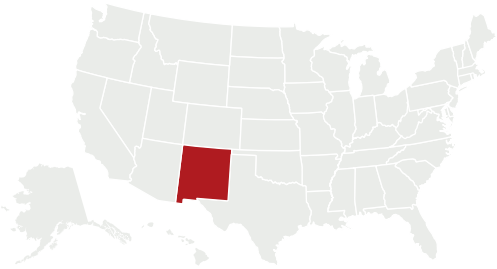
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



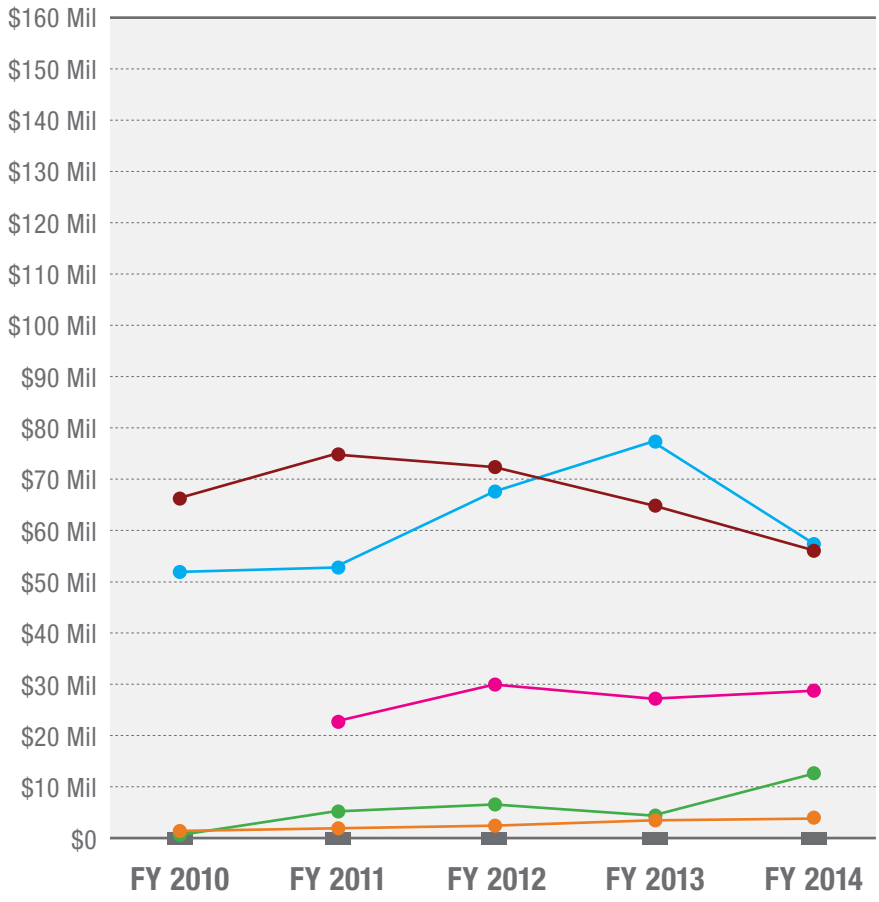
STATE OF NEW YORK

In FY 2014, the state of New York recovered $160.1 million through five state programs in the Treasury Offset Program (TOP) and recovered $0.1 million for the federal government.

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$51.7	$52.5	$68.8	$78.4	$58.7
State Reciprocal	$0.9	$5.5	$6.6	$4.2	$11.7
Unemployment Insurance Compensation	‡	$22.6	$30.0	$28.0	$29.2
Child Support: Total	$67.0	$75.1	$71.4	$64.9	$57.3
Child Support: Admin Offset	*	*	*	*	*
Child Support: Tax Refund Offset	*$67.0*	*$75.1*	*$71.4*	*$64.9*	*$57.3*
SNAP	$1.2	$1.5	$1.8	$2.4	$3.1
Grand Totals:	**$120.8**	**$157.2**	**$178.5**	**$177.9**	**$160.1**

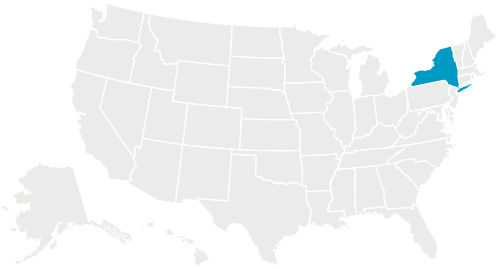
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



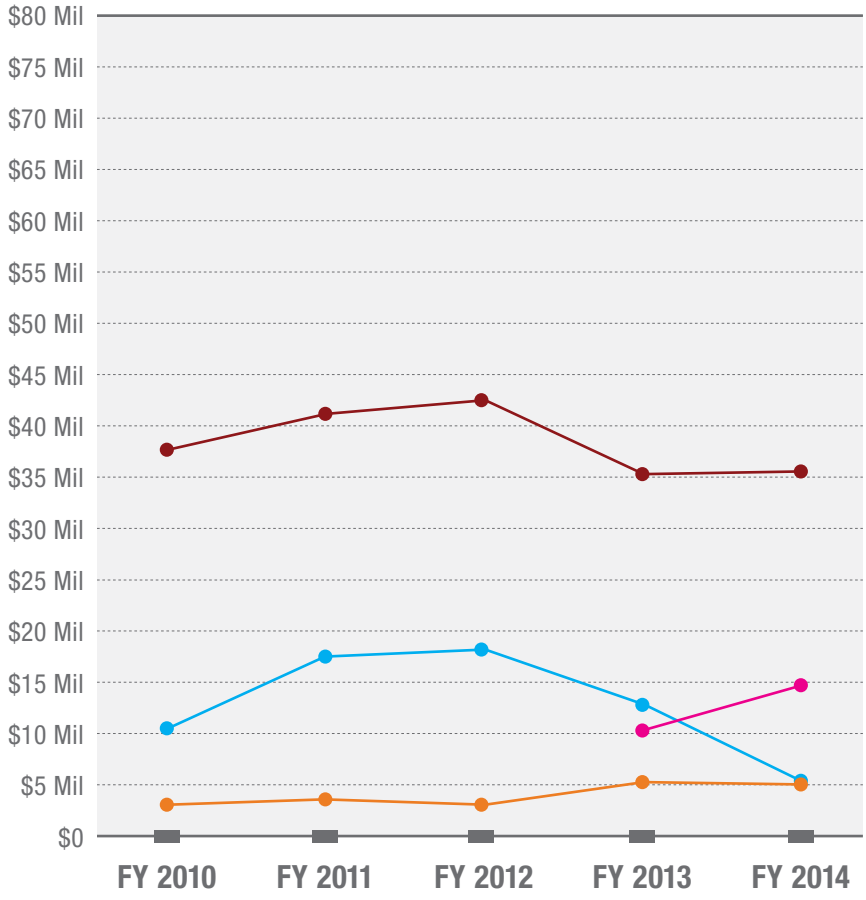
STATE OF
NORTH CAROLINA

In FY 2014, the state of North Carolina recovered $60.8 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$10.2	$17.9	$18.6	$13.5	$5.1
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$10.4	$14.9
Child Support: Total	$36.8	$41.1	$42.5	$35.3	$35.7
Child Support: Admin Offset	*$0.2*	*$0.0***	*	*	*
Child Support: Tax Refund Offset	*$36.6*	*$41.1*	*$42.5*	*$35.3*	*$35.7*
SNAP	$3.5	$4.1	$3.5	$5.2	$5.0
Grand Totals:	**$50.5**	**$63.1**	**$64.6**	**$64.4**	**$60.8**

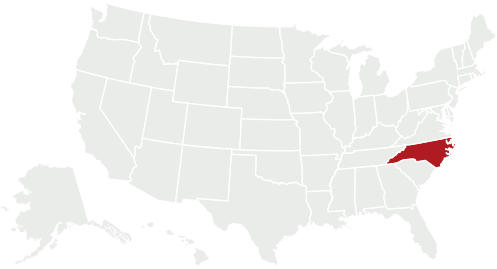
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



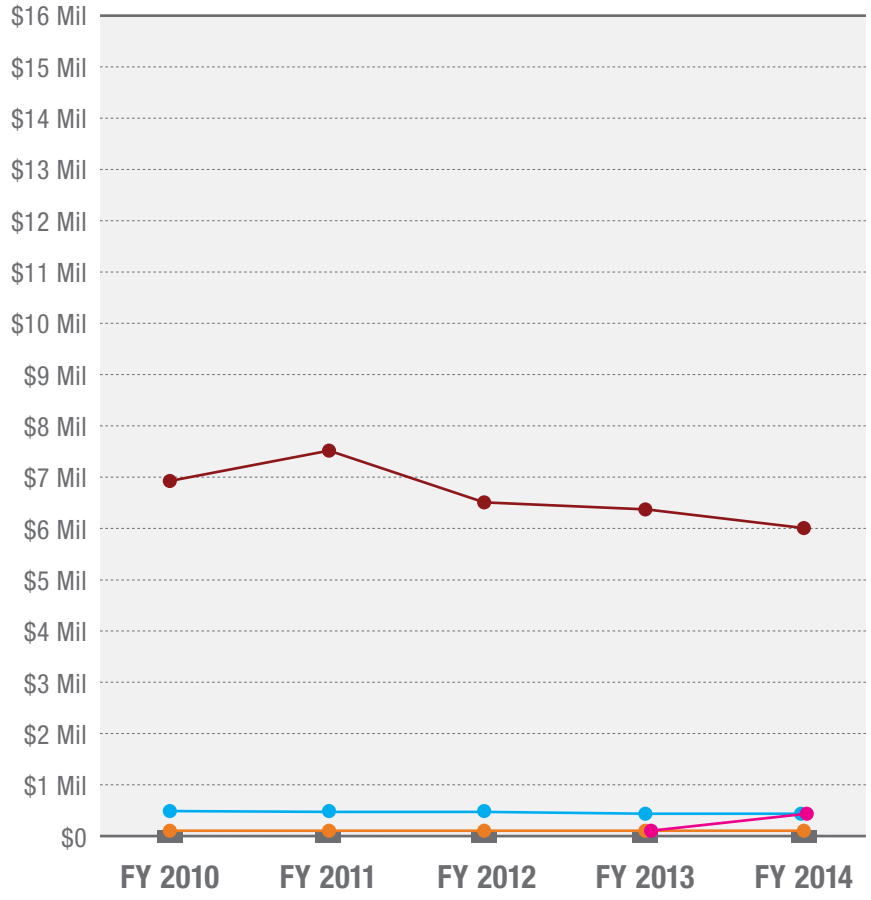
STATE OF NORTH DAKOTA

In FY 2014, the state of North Dakota recovered $6.7 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$0.4	$0.4	$0.4	$0.3	$0.3
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$0.0**	$0.3
Child Support: Total	$6.9	$7.5	$6.4	$6.3	$6.0
Child Support: Admin Offset	*$0.2*	*$0.1*	*$0.1*	*$0.2*	*$0.0*
Child Support: Tax Refund Offset	*$6.7*	*$7.4*	*$6.4*	*$6.2*	*$6.0*
SNAP	$0.0**	$0.1	$0.1	$0.1	$0.1
Grand Totals:	**$7.3**	**$8.0**	**$6.9**	**$6.8**	**$6.7**

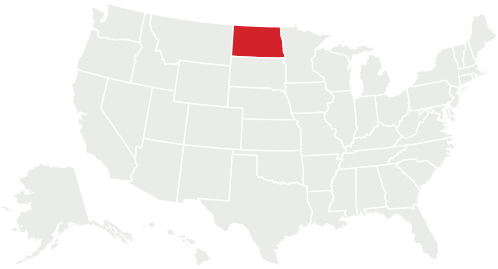
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



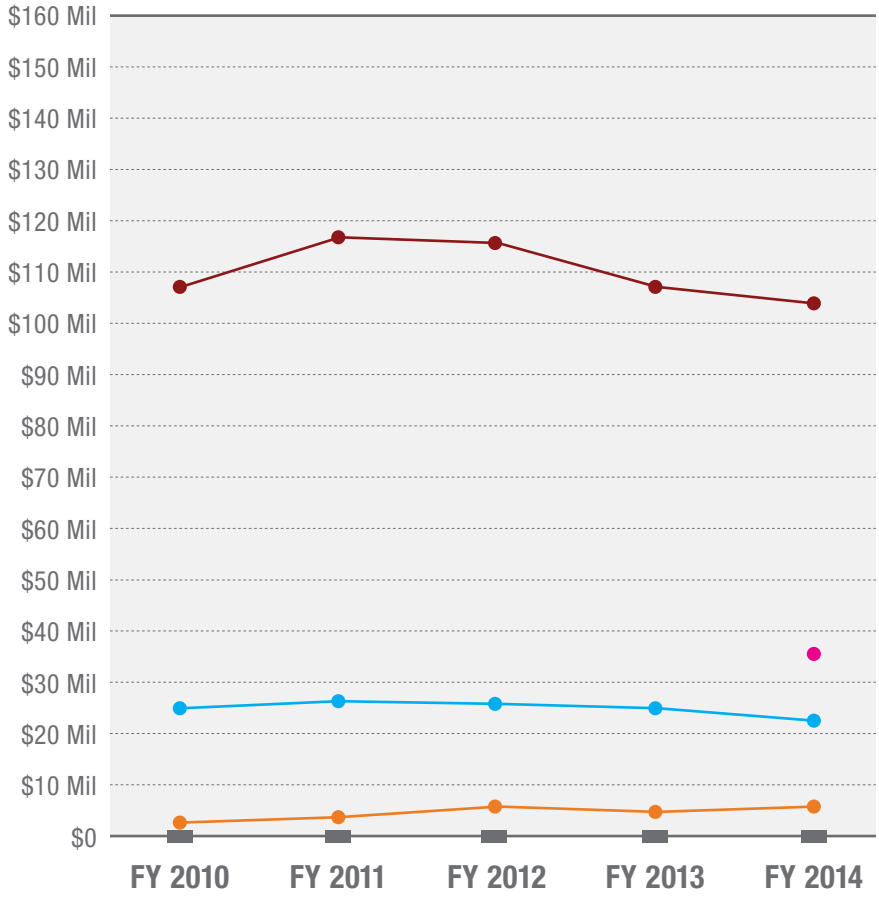
STATE OF OHIO

In FY 2014, the state of Ohio recovered $169.9 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$25.0	$26.5	$26.0	$25.0	$22.0
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	$36.7
Child Support: Total	$108.4	$118.2	$117.5	$108.8	$104.7
Child Support: Admin Offset	*$0.6*	*$0.1*	*	*	*
Child Support: Tax Refund Offset	*$107.9*	*$118.1*	*$117.5*	*$108.8*	*$104.7*
SNAP	$2.1	$3.9	$6.6	$5.1	$6.4
Grand Totals:	**$135.6**	**$148.6**	**$150.1**	**$139.0**	**$169.9**

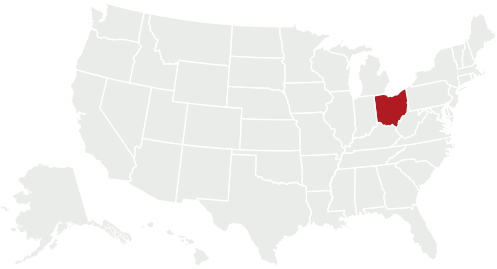
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



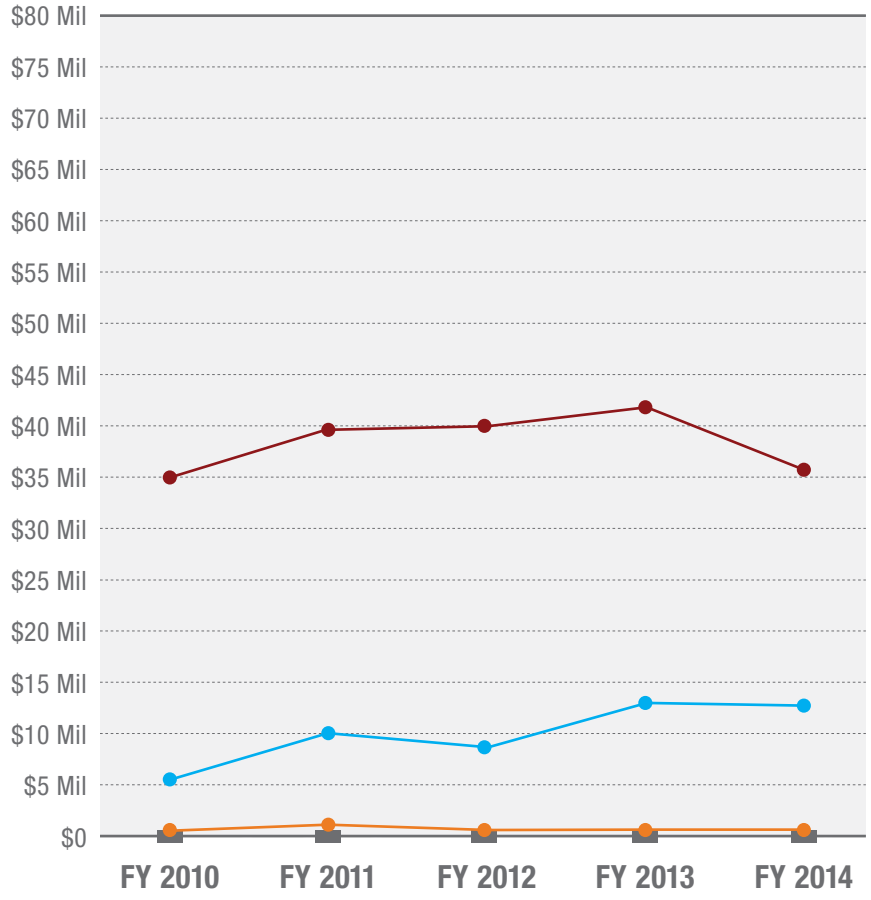
STATE OF OKLAHOMA

In FY 2014, the state of Oklahoma recovered $49.2 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$5.2	$9.9	$8.1	$13.9	$13.0
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$35.3	$39.8	$40.3	$41.3	$35.5
Child Support: Admin Offset	*$0.4*	*$0.3*	*$0.2*	*$0.2*	*$0.3*
Child Support: Tax Refund Offset	*$34.9*	*$39.5*	*$40.1*	*$41.0*	*$35.2*
SNAP	$0.5	$1.1	$0.7	$0.8	$0.7
Grand Totals:	**$41.1**	**$50.9**	**$49.2**	**$55.9**	**$49.2**

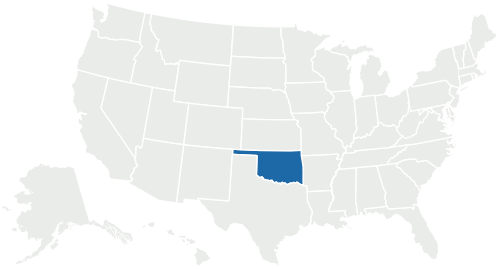
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



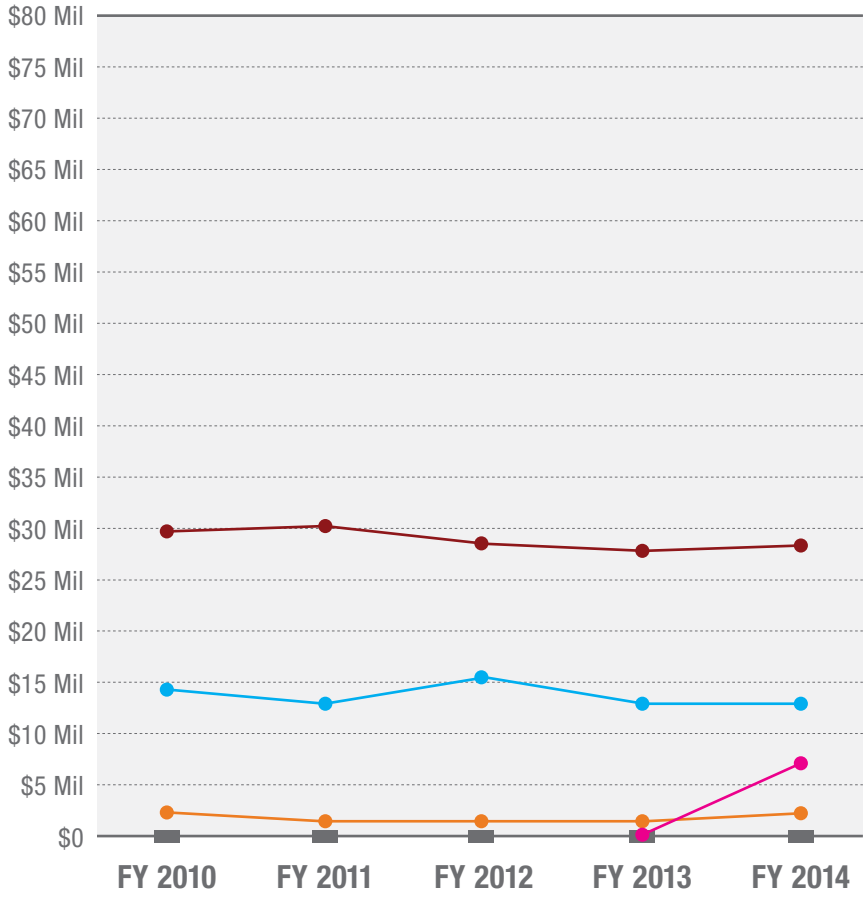
STATE OF OREGON

In FY 2014, the state of Oregon recovered $50.5 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$14.8	$13.4	$15.8	$13.9	$13.6
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$0.0**	$6.5
Child Support: Total	$29.7	$30.2	$28.0	$27.3	$28.1
Child Support: Admin Offset	*$0.3*	*$0.2*	*$0.3*	*$0.3*	*$0.3*
Child Support: Tax Refund Offset	*$29.4*	*$29.9*	*$27.7*	*$27.0*	*$27.9*
SNAP	$2.1	$1.9	$1.9	$1.9	$2.2
Grand Totals:	**$46.6**	**$45.4**	**$45.7**	**$43.1**	**$50.5**

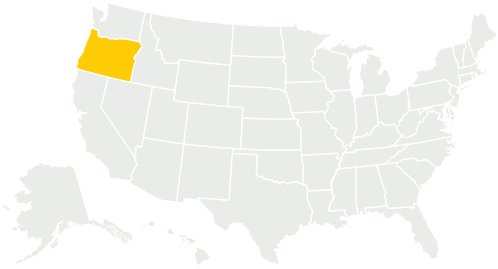
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



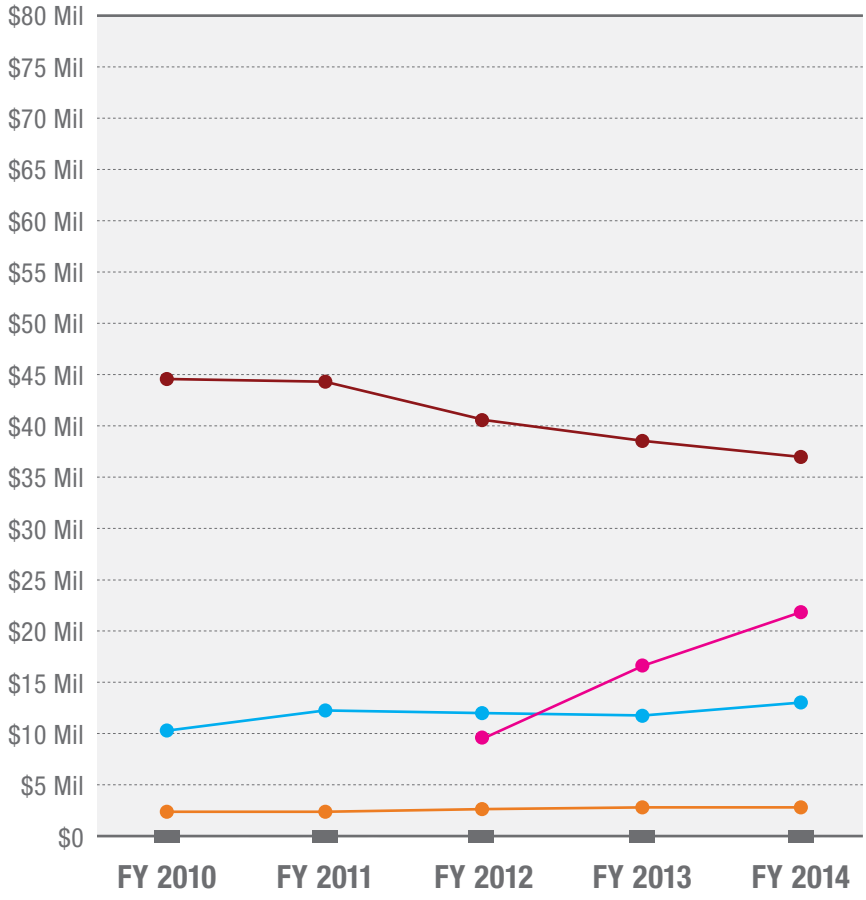
COMMONWEALTH OF PENNSYLVANIA

In FY 2014, the commonwealth of Pennsylvania recovered $75.2 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$10.4	$12.3	$11.2	$11.1	$13.8
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	$9.4	$16.9	$21.5
Child Support: Total	$44.8	$44.2	$40.7	$38.1	$36.9
Child Support: Admin Offset	*$0.2*	*$0.0***	*	*	*
Child Support: Tax Refund Offset	*$44.7*	*$44.1*	*$40.7*	*$38.1*	*$36.9*
SNAP	$2.4	$2.4	$2.6	$3.1	$3.0
Grand Totals:	**$57.7**	**$58.9**	**$63.9**	**$69.2**	**$75.2**

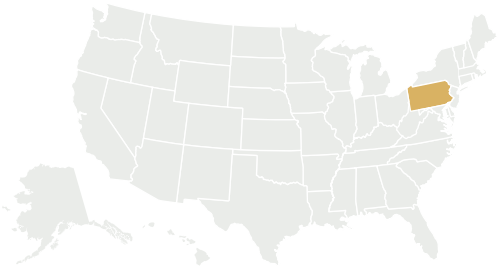
** Commonwealth did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



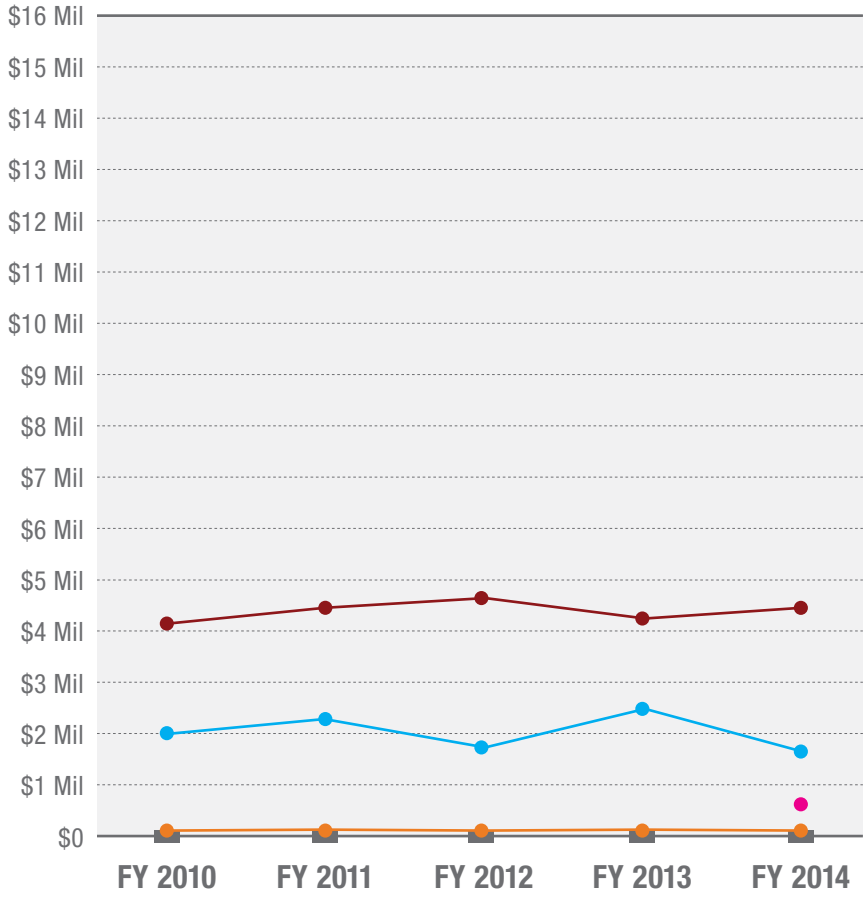
STATE OF RHODE ISLAND

In FY 2014, the state of Rhode Island recovered $6.8 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$2.0	$2.2	$1.8	$2.4	$1.7
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	$0.6
Child Support: Total	$4.1	$4.5	$4.7	$4.2	$4.4
Child Support: Admin Offset	*$0.0***	*$0.0***	*$0.0***	*$0.0***	*$0.0***
Child Support: Tax Refund Offset	*$4.1*	*$4.5*	*$4.7*	*$4.2*	*$4.4*
SNAP	$0.1	$0.1	$0.1	$0.1	$0.1
Grand Totals:	**$6.1**	**$6.2**	**$6.8**	**$6.7**	**$6.8**

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

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

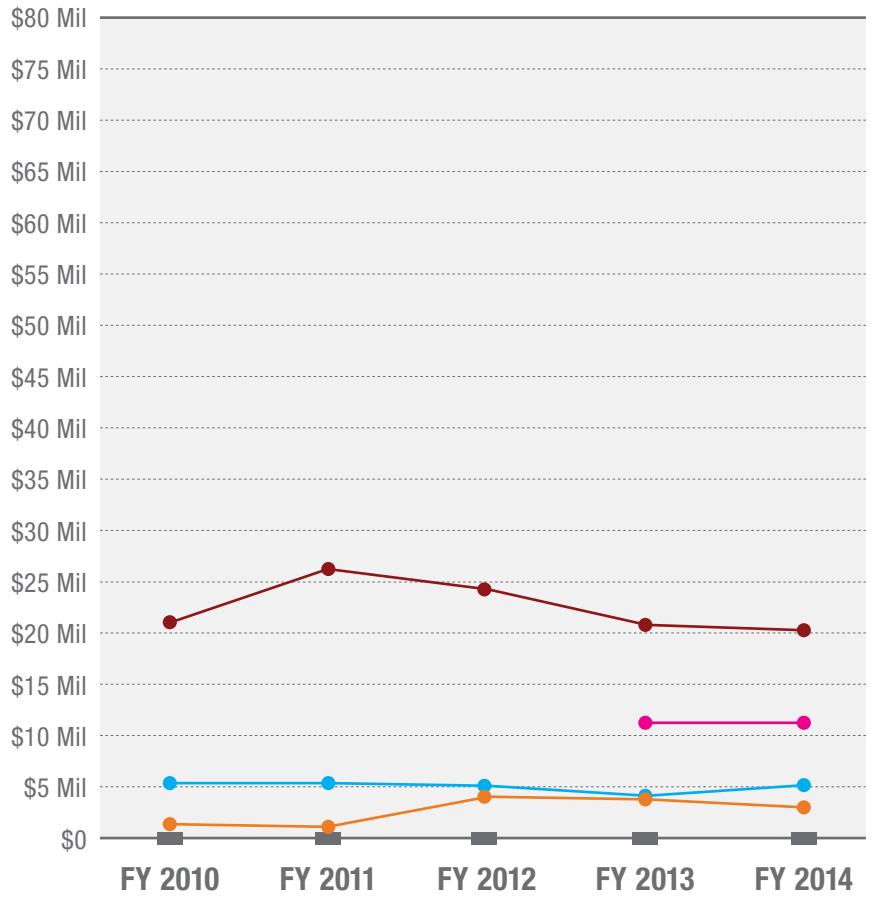
STATE OF SOUTH CAROLINA

In FY 2014, the state of South Carolina recovered $41.1 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$5.8	$5.8	$5.5	$4.3	$5.3
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$11.6	$11.5
Child Support: Total	$21.1	$26.0	$24.7	$20.8	$20.5
Child Support: Admin Offset	*$0.2*	*$0.2*	*$0.1*	*$0.1*	*$0.1*
Child Support: Tax Refund Offset	*$20.9*	*$25.8*	*$24.6*	*$20.7*	*$20.4*
SNAP	$1.9	$1.6	$4.5	$4.2	$3.8
Grand Totals:	**$28.9**	**$33.4**	**$34.7**	**$40.9**	**$41.1**

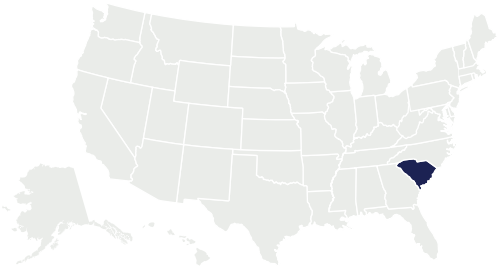
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



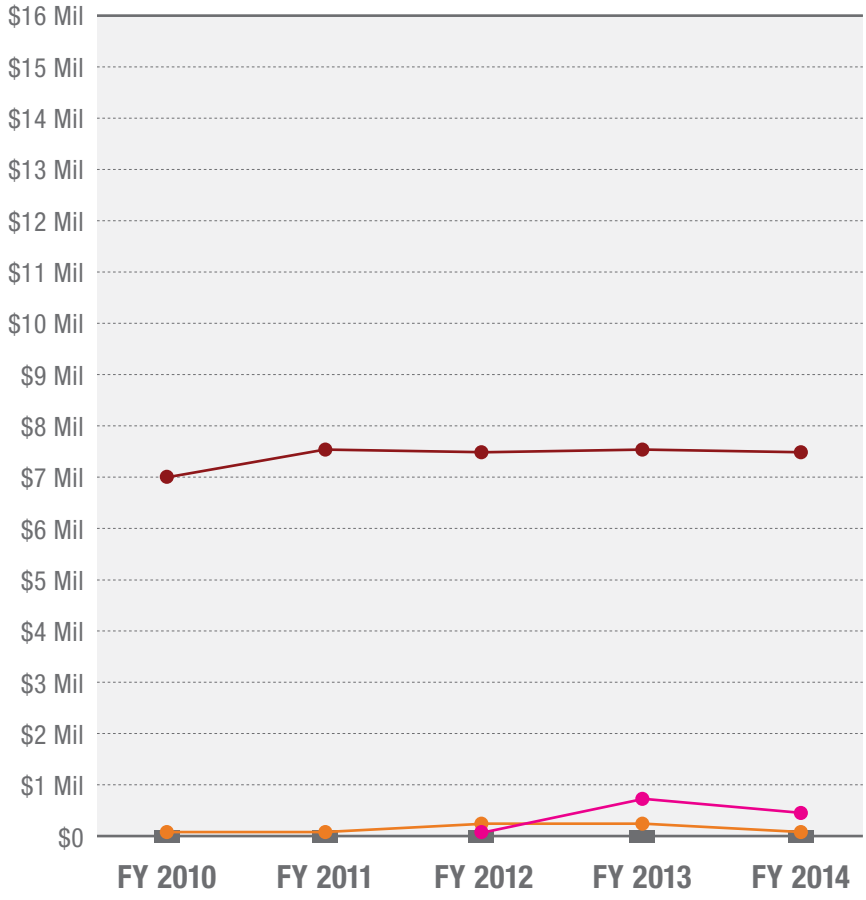
STATE OF SOUTH DAKOTA

In FY 2014, the state of South Dakota recovered $7.9 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	$0.1	$0.8	$0.4
Child Support: Total	$7.1	$7.6	$7.5	$7.6	$7.4
Child Support: Admin Offset	*$0.0***	*$0.0***	*$0.0***	*$0.0***	*$0.0***
Child Support: Tax Refund Offset	*$7.0*	*$7.6*	*$7.4*	*$7.6*	*$7.4*
SNAP	$0.1	$0.1	$0.2	$0.2	$0.1
Grand Totals:	**$7.2**	**$7.7**	**$7.7**	**$8.6**	**$7.9**

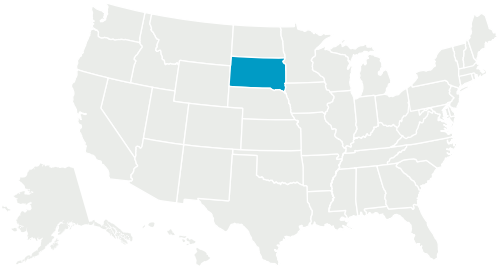
*† State does not collect TOP eligible state income tax debts. * State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*
*** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



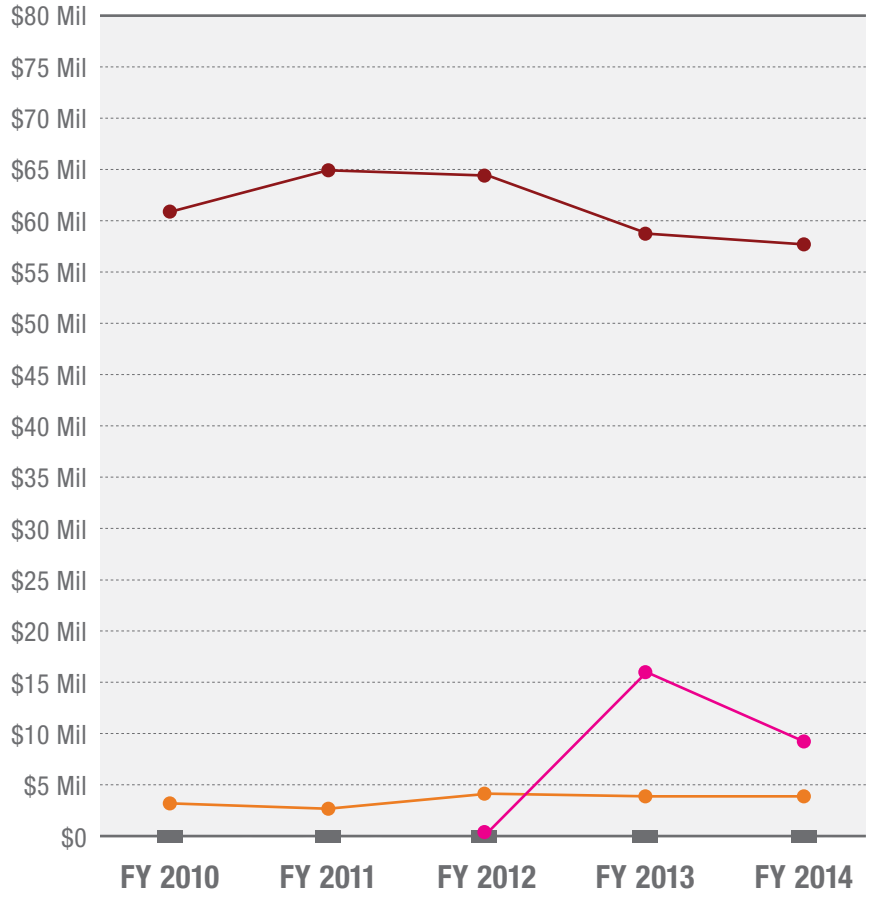
STATE OF TENNESSEE

In FY 2014, the state of Tennessee recovered $70.5 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	$0.0**	$16.1	$9.5
Child Support: Total	$61.6	$65.0	$64.8	$58.9	$57.0
Child Support: Admin Offset	*$0.6*	*$0.4*	*$0.3*	*$0.3*	*$0.3*
Child Support: Tax Refund Offset	*$61.0*	*$64.6*	*$64.5*	*$58.7*	*$56.7*
SNAP	$3.5	$3.1	$4.1	$4.0	$4.0
Grand Totals:	**$65.1**	**$68.1**	**$68.9**	**$79.1**	**$70.5**

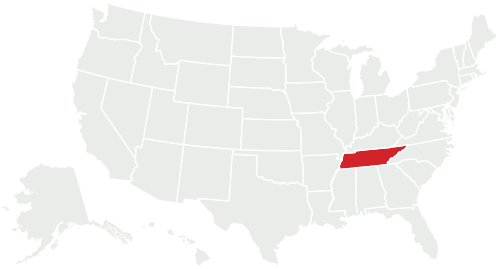
*† State does not collect TOP eligible state income tax debts. * State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*
*** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



STATE OF TEXAS

In FY 2014, the state of Texas recovered $262.4 million through two state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$230.6	$250.9	$257.7	$254.4	$246.3
Child Support: Admin Offset	*$0.4*	*$0.0***	*	*	*
Child Support: Tax Refund Offset	*$230.3*	*$250.9*	*$230.2*	*$254.4*	*$246.3*
SNAP	$11.9	$13.0	$18.9	$14.3	$16.1
Grand Totals:	**$242.5**	**$264.0**	**$276.6**	**$268.7**	**$262.4**

*† State does not collect TOP eligible state income tax debts. * State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*
*** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.

GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

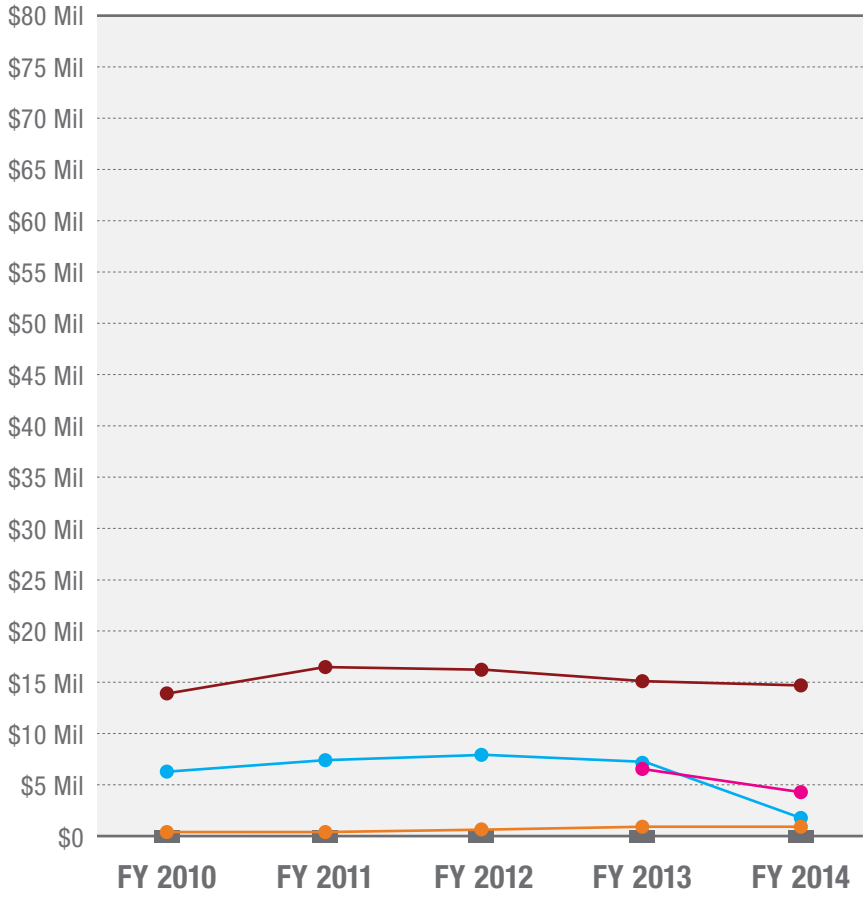
STATE OF UTAH

In FY 2014, the state of Utah recovered $22.4 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$6.8	$7.5	$7.9	$7.2	$1.8
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$6.9	$4.7
Child Support: Total	$14.4	$16.5	$16.2	$15.3	$14.9
Child Support: Admin Offset	*$0.0***	*$0.1*	*$0.0***	*$0.1*	*$0.0***
Child Support: Tax Refund Offset	*$14.3*	*$16.4*	*$16.1*	*$15.2*	*$14.8*
SNAP	$0.5	$0.6	$0.9	$1.0	$1.0
Grand Totals:	**$21.6**	**$24.6**	**$25.0**	**$30.4**	**$22.4**

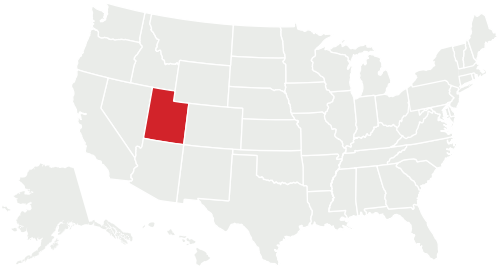
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.

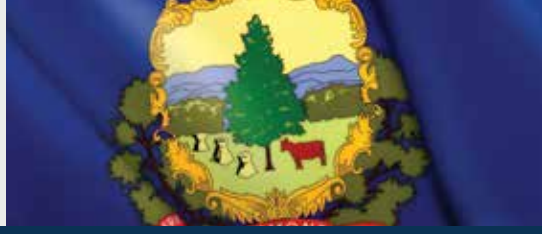


GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



STATE OF VERMONT

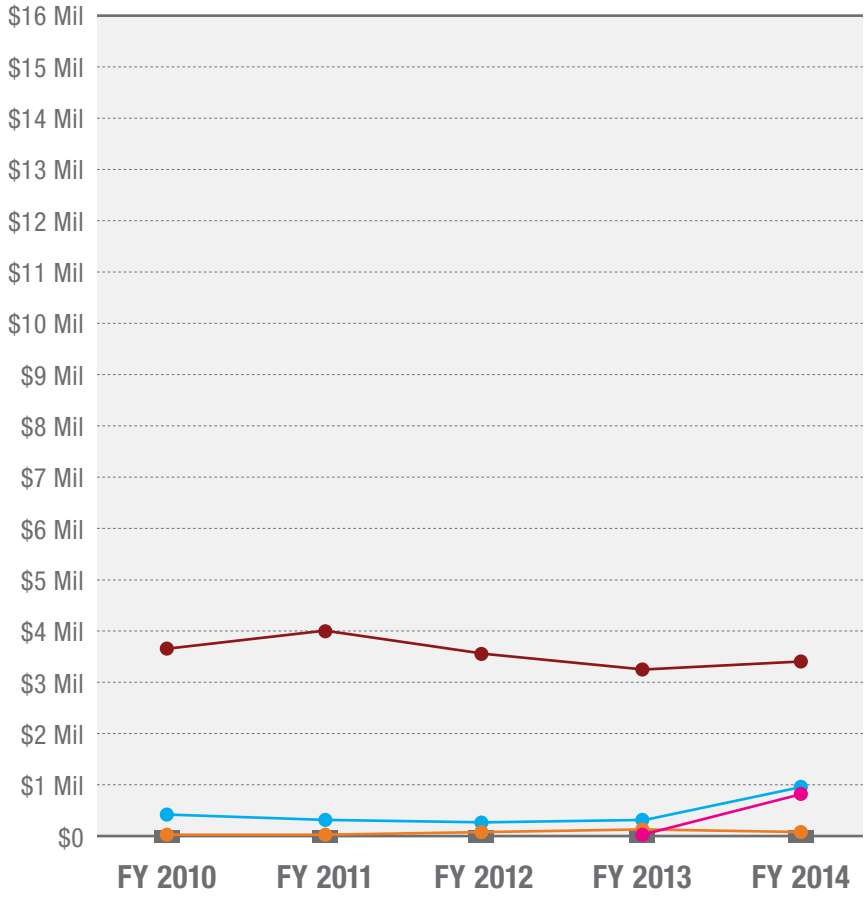


In FY 2014, the state of Vermont recovered $5.4 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$1.3	$1.2	$1.0	$1.1	$0.9
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$0.1	$0.8
Child Support: Total	$3.7	$4.0	$3.6	$3.2	$3.4
Child Support: Admin Offset	*$0.0***	*$0.0***	*$0.1*	*$0.0***	*$0.0***
Child Support: Tax Refund Offset	*$3.7*	*$4.0*	*$3.5*	*$3.2*	*$3.4*
SNAP	$0.1	$0.1	$0.2	$0.3	$0.2
Grand Totals:	**$5.1**	**$5.3**	**$4.8**	**$4.6**	**$5.4**

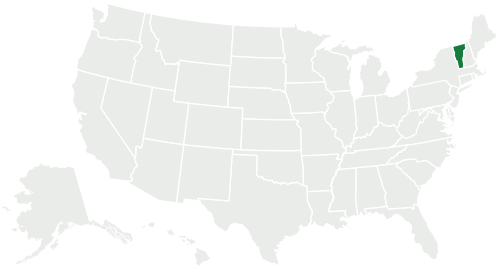
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



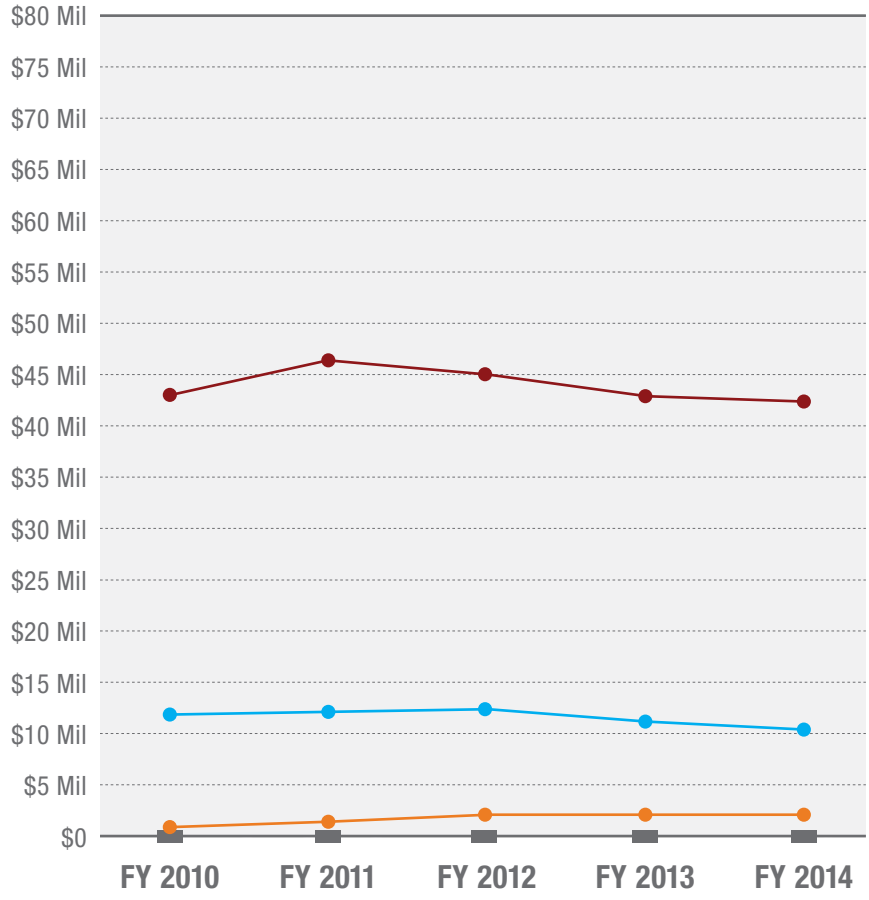
COMMONWEALTH OF VIRGINIA

In FY 2014, the commonwealth of Virginia recovered $54.2 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$12.2	$12.3	$12.5	$11.3	$10.1
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$43.7	$46.5	$45.3	$43.5	$42.1
Child Support: Admin Offset	*$0.4*	*$0.1*	*$0.1*	*$0.2*	*$0.1*
Child Support: Tax Refund Offset	*$43.3*	*$46.4*	*$45.2*	*$43.3*	*$42.0*
SNAP	$1.1	$1.4	$2.0	$1.9	$2.0
Grand Totals:	**$57.0**	**$60.2**	**$59.8**	**$56.7**	**$54.2**

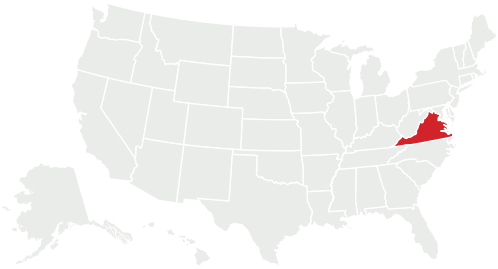
** Commonwealth did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



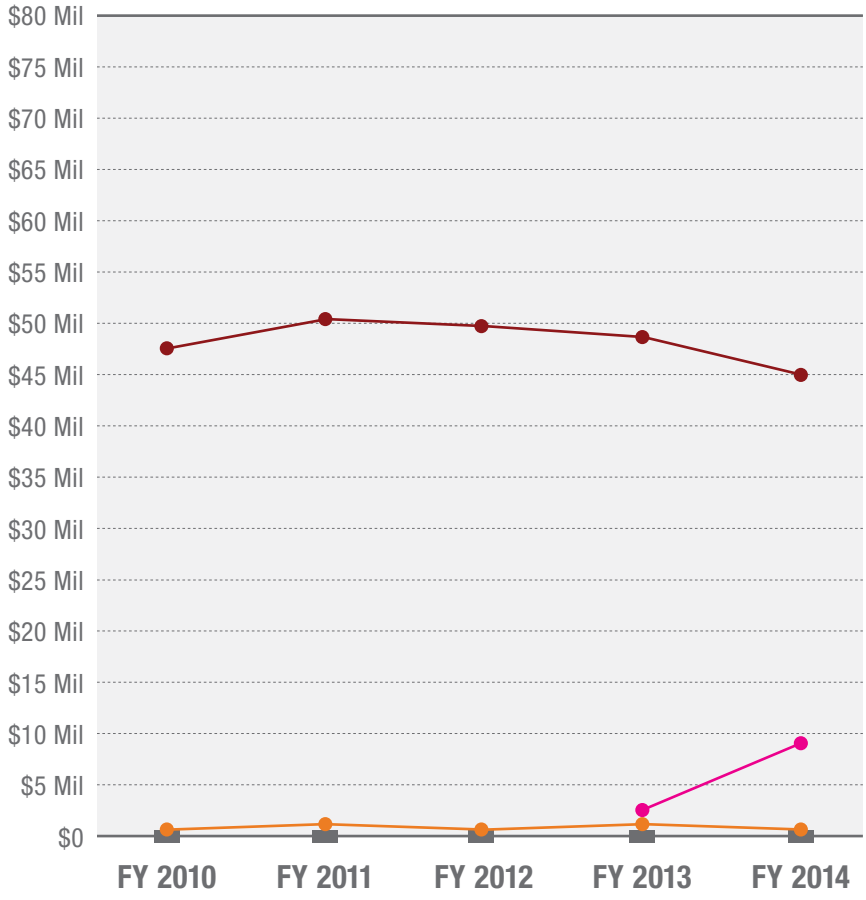
STATE OF WASHINGTON

In FY 2014, the state of Washington recovered $55.3 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	$2.1	$9.7
Child Support: Total	$47.6	$50.8	$49.2	$48.0	$45.0
Child Support: Admin Offset	*$0.5*	*$0.3*	*$0.3*	*$0.4*	*$0.4*
Child Support: Tax Refund Offset	*$47.1*	*$50.5*	*$48.9*	*$47.7*	*$44.6*
SNAP	$0.7	$0.8	$0.6	$0.9	$0.6
Grand Totals:	**$48.2**	**$51.6**	**$49.9**	**$51.1**	**$55.3**

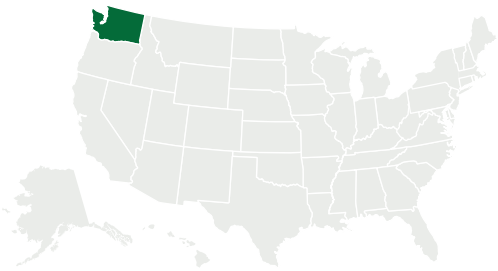
*† State does not collect TOP eligible state income tax debts. * State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



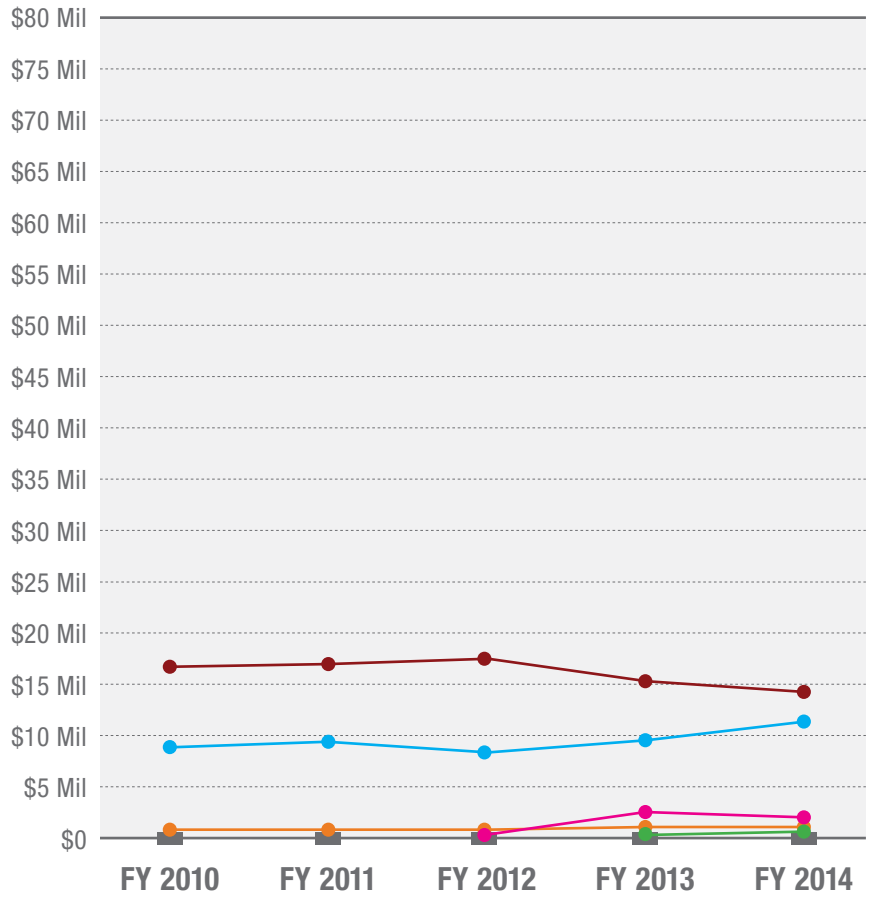
STATE OF WEST VIRGINIA

In FY 2014, the state of West Virginia recovered $29.5 million through five state programs in the Treasury Offset Program (TOP) and recovered $1.7 million for the federal government.

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$9.3	$9.4	$8.7	$9.5	$11.2
State Reciprocal	*	*	*	$0.5	$0.7
Unemployment Insurance Compensation	‡	*	$0.2	$2.2	$1.7
Child Support: Total	$16.8	$16.9	$17.2	$15.6	$14.8
Child Support: Admin Offset	*$0.1*	*$0.1*	*$0.0***	*$0.0***	*$0.1*
Child Support: Tax Refund Offset	*$16.6*	*$16.8*	*$17.2*	*$15.6*	*$14.8*
SNAP	$0.7	$0.7	$0.9	$1.1	$1.0
Grand Totals:	**$26.7**	**$27.1**	**$27.0**	**$28.9**	**$29.5**

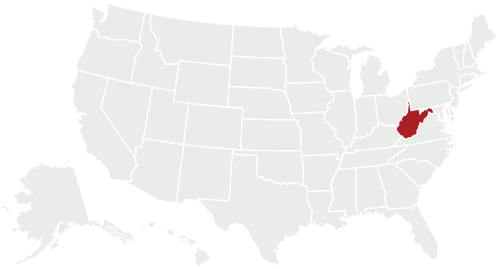
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



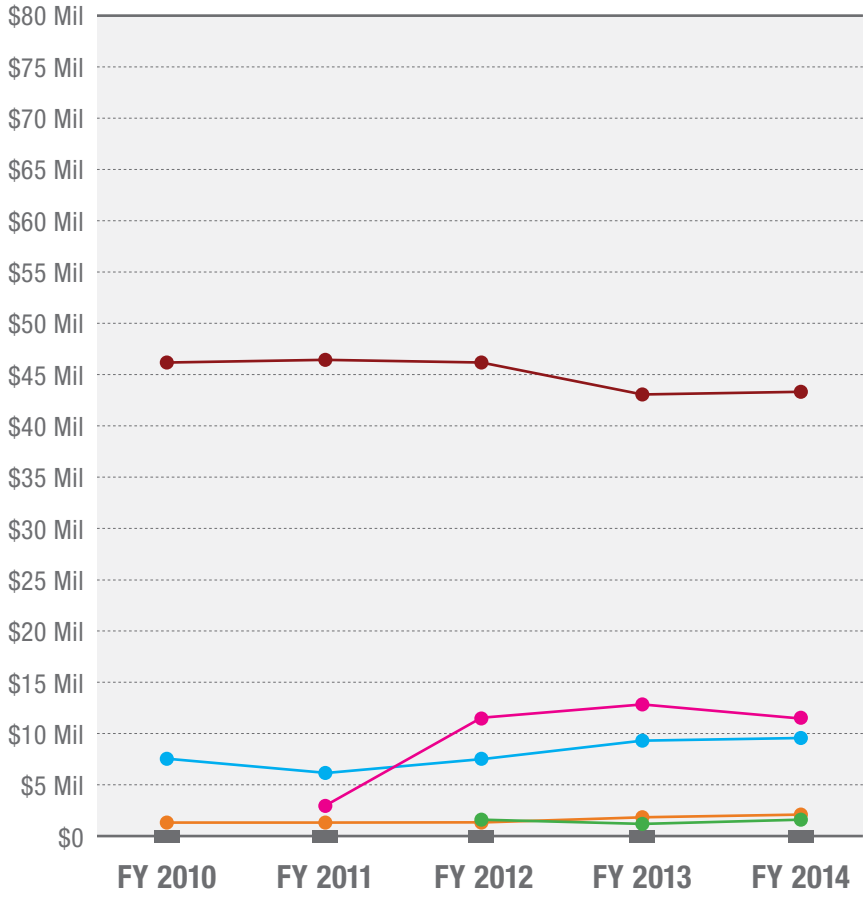
STATE OF WISCONSIN

In FY 2014, the state of Wisconsin recovered $67.6 million through five state programs in the Treasury Offset Program (TOP) and recovered $8.2 million for the federal government.

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	$7.6	$6.2	$7.6	$9.5	$9.7
State Reciprocal	*	*	$1.3	$1.0	$1.1
Unemployment Insurance Compensation	‡	$3.0	$11.6	$13.3	$11.1
Child Support: Total	$46.1	$46.3	$46.1	$43.0	$43.8
Child Support: Admin Offset	$0.1	$0.0**	*	*	*
Child Support: Tax Refund Offset	$45.9	$46.3	$46.1	$43.0	$43.8
SNAP	$0.7	$0.8	$0.9	$1.6	$2.0
Grand Totals:	**$54.4**	**$56.3**	**$67.6**	**$68.4**	**$67.6**

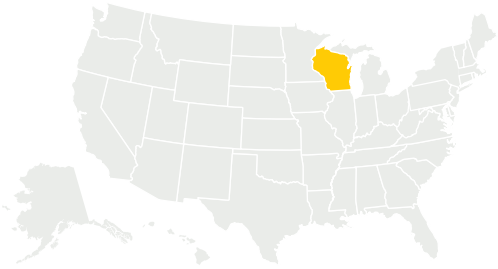
** State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011. ** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



STATE OF WYOMING

In FY 2014, the state of Wyoming recovered $5.8 million through two state programs in the Treasury Offset Program (TOP).

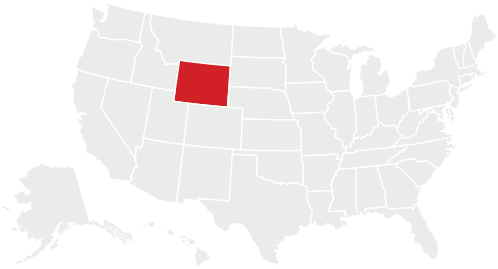
PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$6.3	$6.2	$6.5	$5.8	$5.7
Child Support: Admin Offset	*$0.0***	*$0.0***	*$0.0***	*$0.0***	*$0.0***
Child Support: Tax Refund Offset	*$6.3*	*$6.2*	*$6.5*	*$5.8*	*$5.7*
SNAP	$0.0**	$0.1	$0.1	$0.1	$0.1
Grand Totals:	**$6.3**	**$6.3**	**$6.6**	**$5.9**	**$5.8**

*† State does not collect TOP eligible state income tax debts. * State did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*
*** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.

GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP



GUAM

In FY 2014, Guam recovered $0.7 million through two state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$0.7	$0.9	$0.8	$1.1	$0.7
Child Support: Admin Offset	*$0.0***	*$0.0***	*$0.0***	*$0.0***	*$0.0***
Child Support: Tax Refund Offset	*$0.7*	*$0.9*	*$0.7*	*$1.1*	*$0.6*
SNAP	$0.0**	$0.0**	$0.0**	$0.0**	$0.0**
Grand Totals:	**$0.7**	**$0.9**	**$0.8**	**$1.2**	**$0.7**

*† Territory does not collect TOP eligible state income tax debts. * Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*
*** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.

GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

PUERTO RICO

In FY 2014, Puerto Rico recovered $21.5 million through one state program in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$23.0	$29.1	$26.1	$20.8	$21.5
Child Support: Admin Offset	*$0.4*	*$0.4*	*$0.3*	*$0.3*	*$0.3*
Child Support: Tax Refund Offset	*$22.7*	*$28.7*	*$25.8*	*$20.5*	*$21.2*
SNAP	*	*	*	*	*
Grand Totals:	**$23.0**	**$29.1**	**$26.1**	**$20.8**	**$21.5**

*† Territory does not collect TOP eligible state income tax debts. * Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*

Dollars in Millions.
Totals may not sum due to rounding.

GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

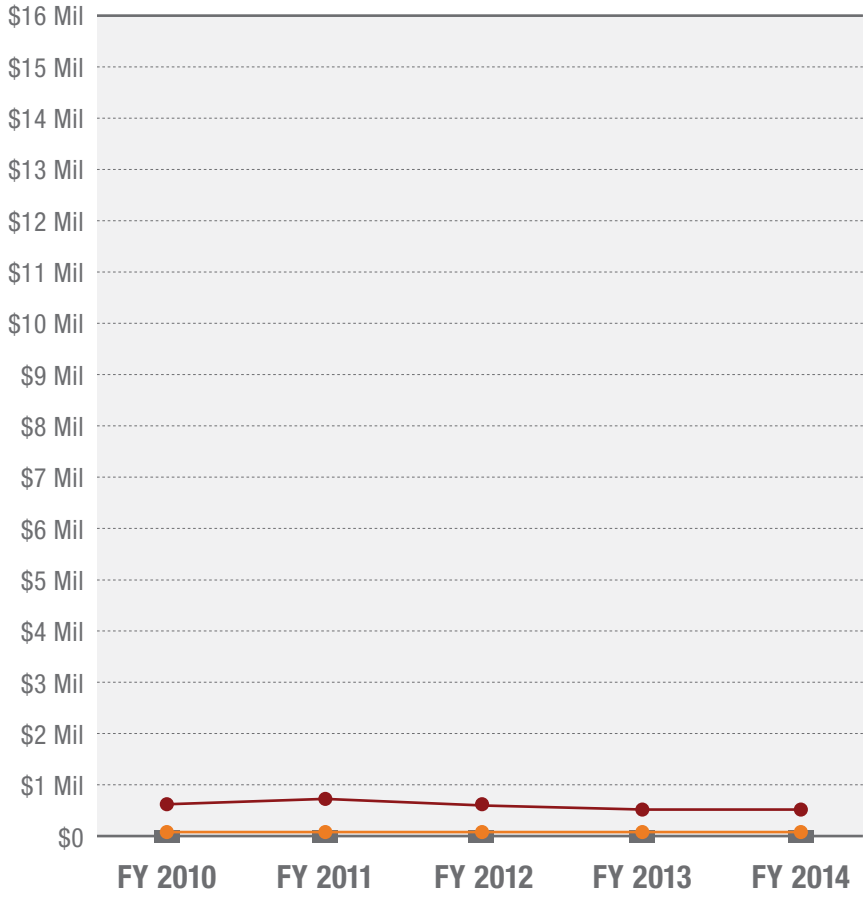
U.S. VIRGIN ISLANDS

In FY 2014, the U.S. Virgin Islands recovered $0.6 million through two state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance Compensation	‡	*	*	*	*
Child Support: Total	$0.7	$0.8	$0.7	$0.6	$0.6
Child Support: Admin Offset	*$0.0***	*$0.0***	*$0.0***	*$0.0***	*$0.0***
Child Support: Tax Refund Offset	*$0.7*	*$0.7*	*$0.7*	*$0.5*	*$0.6*
SNAP	$0.0**	$0.0**	$0.1	$0.1	$0.0**
Grand Totals:	**$0.7**	**$0.8**	**$0.8**	**$0.6**	**$0.6**

*† Territory does not collect TOP eligible state income tax debts. * Territory did not participate in this TOP program. ‡ TOP UIC program implemented in FY 2011.*
*** Collections total less than $50,000.*

Dollars in Millions.
Totals may not sum due to rounding.



GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Compensation Program
- Child Support Program (Total)
- SNAP

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

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