§ 111-y. Spousal support; crediting of overpayments of tax to past-due support. 1. The department shall provide services for the crediting of overpayments of tax to past-due support, pursuant to section one hundred seventy-one-c of the tax law, which is owed to any current or former spouse entitled to enforce an order of support, who applies to the department for such services, if such spouse is not eligible to receive services pursuant to title six-A of this article. For purposes of this section, "order of support" means any final order, decree or judgment in a matrimonial action or family court proceeding, or any foreign support order, decree or judgment which is registered pursuant to article 5-B of the family court act which requires the payment of alimony, maintenance or support.

2. (a) An applicant for services under this section shall provide the department with the following:

(i) a certified transcript of a money judgment for a sum certain for arrears accrued under an order of support;

(ii) a sworn statement that the order of support is no longer subject to appellate judicial review and that the sum set forth as uncollected on the judgment is accurate;

(iii) the name and address of the applicant; and

(iv) the name, last known address and social security number of the person or entity owning past-due support against whom a judgment has been obtained.

(b) If an application for services is rejected by the department, the department shall inform the applicant in writing of the reason for such rejection.

3. An applicant for services under this section shall receive a pro rata share of the overpayment of tax, based on the amount of past-due support owed to such applicant as certified to the tax commission by the department pursuant to section one hundred seventy-one-c of the tax law, in cases where the individual, estate or trust owing past-due support to such applicant owes past-due support to other persons or entities so certified to the tax commission by the department.

4. The department shall promulgate such regulations as are necessary

to carry out the provisions of this section, including regulations as to the date by which an applicant for services under this section shall provide the department with the information and documentation required in subdivision two of this section.