§ 111-z. Spousal and child 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 persons entitled to enforce an order of support, for persons not receiving public assistance who are eligible to receive services pursuant to title six-A of this article, but who do not receive such services. For purposes of this section, "order of support" shall mean 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 five-B of the family court act which requires the payment of alimony, maintenance, support or child 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 owing 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.

(c) The department shall inform applicants for services under this section of the support collection and enforcement services available through the support collection units pursuant to title six-A of this article.

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 may charge an applicant for services under this section a fee based on cost, but not to exceed the lesser of twenty-five dollars or the amount of overpayment of tax received by the department. The department shall recover such fee from such overpayment and pay any balance to the applicant. The fee provided for herein shall not be a charge against the individual, estate or trust owing past-due support.

5. 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.