

IOWA WORKFORCE DEVELOPMENT
Unemployment Insurance Appeals Section
1000 East Grand—Des Moines, Iowa 50319
DECISION OF THE ADMINISTRATIVE LAW JUDGE
68-0157 (7-97) – 3091078 - EI

ALICIA SUDICK
4801 PLEASANT ST #303
WEST DES MOINES IA 50266

IOWA WORKFORCE
DEVELOPMENT DEPARTMENT

Appeal Number: 06A-UI-02750-CT
OC: 11/28/04 R: 02
Claimant: Appellant (1)

This Decision Shall Become Final, unless within fifteen (15) days from the date below, you or any interested party appeal to the Employment Appeal Board by submitting either a signed letter or a signed written Notice of Appeal, directly to the **Employment Appeal Board, 4th Floor—Lucas Building, Des Moines, Iowa 50319**.

The appeal period will be extended to the next business day if the last day to appeal falls on a weekend or a legal holiday.

STATE CLEARLY

1. The name, address and social security number of the claimant.
2. A reference to the decision from which the appeal is taken.
3. That an appeal from such decision is being made and such appeal is signed.
4. The grounds upon which such appeal is based.

YOU MAY REPRESENT yourself in this appeal or you may obtain a lawyer or other interested party to do so provided there is no expense to Workforce Development. If you wish to be represented by a lawyer, you may obtain the services of either a private attorney or one whose services are paid for with public funds. It is important that you file your claim as directed, while this appeal is pending, to protect your continuing right to benefits.

(Administrative Law Judge)

(Decision Dated & Mailed)

Section 871 IAC 25.16 – Income Tax Offset

STATEMENT OF THE CASE:

Alicia Sudick filed an appeal from a representative's decision dated February 23, 2006, reference 05, which advised that her Iowa income tax refund was being withheld to repay an overpayment of job insurance benefits. After due notice was issued, a hearing was held by telephone on March 29, 2006. Ms. Sudick participated personally.

FINDINGS OF FACT:

Having heard the testimony of the witness and having reviewed all the evidence in the record, the administrative law judge finds: Ms. Sudick has an outstanding overpayment of job

insurance benefits in the amount of \$1,939.00. There have been no attempts at repayment within the preceding six months. Ms. Sudick is entitled to an Iowa income tax refund in excess of \$50.00.

REASONING AND CONCLUSIONS OF LAW:

At issue in this matter is whether Ms. Sudick's Iowa income tax refund may be retained to offset against an outstanding overpayment of job insurance benefits. The requirements for withholding the tax refund as set forth in 871 IAC 25.16 have been satisfied. Ms. Sudick has not challenged the agency's legal authority to withhold the tax refund to satisfy a valid overpayment of job insurance benefits. For the reasons cited herein, the tax refund shall be withheld to offset against the outstanding overpayment.

DECISION:

The representative's decision dated February 23, 2006, reference 05, is hereby affirmed. The agency is authorized to request withholding of Ms. Sudick's Iowa income tax refund to repay an overpayment of job insurance benefits.

cfc/tjc