

(4) THE COMPTROLLER SHALL WITHHOLD ANY INCOME TAX REFUND THAT MAY BE DUE TO AN OBLIGOR CERTIFIED BY THE BUREAU.

(I) THE FULL AMOUNT OF THE REFUND SHALL BE PAID TO THE BUREAU, BUT NOT TO EXCEED THE AMOUNT OF THE ACCUMULATED ARREARAGE. ANY REFUND IN EXCESS OF THE ACCUMULATED ARREARAGE SHALL BE PROMPTLY PAID TO THE TAXPAYER.

(II) THE OBLIGOR SHALL BE NOTIFIED OF THE AMOUNT PAID TO THE BUREAU AND OF THE RIGHT-OF-APPEAL RIGHTS PROVIDED BY PARAGRAPH (5) OF THIS SUBSECTION.

(III) THE COMPTROLLER MAY NOT QUESTION THE CERTIFICATION MADE BY THE BUREAU.

~~(5)--IF-A-TAXPAYER-WHOSE-INGOME--TAX--REFUND--HAS BEEN-PAID-TO-THE-BUREAU-PURSUANT-TO-THIS-SUBSECTION-DISPUTES THE-EXISTENCE-OR-AMOUNT-OF-THE-ARREARAGE+~~

~~(I)--THE-TAXPAYER-MAY-REQUEST-THE-BUREAU-TO INVESTIGATE-THE-CONTENTION-~~

~~(II)--IF--THE--BUREAU--DETERMINES--THAT--AN EXCESSIVE-AMOUNT-HAS-BEEN-WITHHELD, IT--SHALL--PROMPTLY--PAY THE--IMPROPERLY--WITHHELD--AMOUNT-TO-THE-TAXPAYER,--AND-SHALL NOTIFY-THE-COMPTROLLER-OF-THE-ERRONEOUS-CERTIFICATION-~~

~~(5)--ANY-TAXPAYER-WHOSE--INGOME--TAX--REFUND--HAS BEEN--PAID-TO-THE-BUREAU-PURSUANT-TO-THIS-SUBSECTION-AND-WHO DISPUTES-THE-EXISTENCE-OR-AMOUNT-OF-THE-ARREARAGE-SHALL-HAVE THE-RIGHT-TO-APPEAL-TO-THE-INGOME-MAINTENANCE-ADMINISTRATION IN-THE-MANNER-AND-FORM-PRESCRIBED-BY-REGULATION,--IF--IT--IS DETERMINED--ON--APPEAL--THAT--AN--EXCESSIVE--AMOUNT-HAS-BEEN WITHHELD,--THE--INGOME--MAINTENANCE--ADMINISTRATION--SHALL PROMPTLY-PAY-THE-IMPROPERLY-WITHHELD-AMOUNT-TO-THE-TAXPAYER, AND--SHALL--NOTIFY--THE--COMPTROLLER--OF--THE--ERRONEOUS CERTIFICATION-~~

(5) (I) IF A TAXPAYER WHOSE INCOME TAX REFUND HAS BEEN PAID TO THE BUREAU PURSUANT TO THIS SUBSECTION DISPUTES THE EXISTENCE OR AMOUNT OF THE ARREARAGE, THE TAXPAYER MAY REQUEST THE BUREAU TO INVESTIGATE THE CONTENTION.

(II) IF THE BUREAU DETERMINES THAT AN EXCESSIVE AMOUNT HAS BEEN WITHHELD, IT SHALL PROMPTLY PAY THE IMPROPERLY WITHHELD AMOUNT TO THE TAXPAYER.

(III) ANY TAXPAYER WHO DISPUTES THE DETERMINATION OF THE BUREAU WITH REGARD TO THE EXISTENCE OR AMOUNT OF THE ARREARAGE SHALL HAVE THE RIGHT TO APPEAL TO THE INCOME MAINTENANCE ADMINISTRATION IN THE MANNER AND FORM PRESCRIBED BY REGULATION.