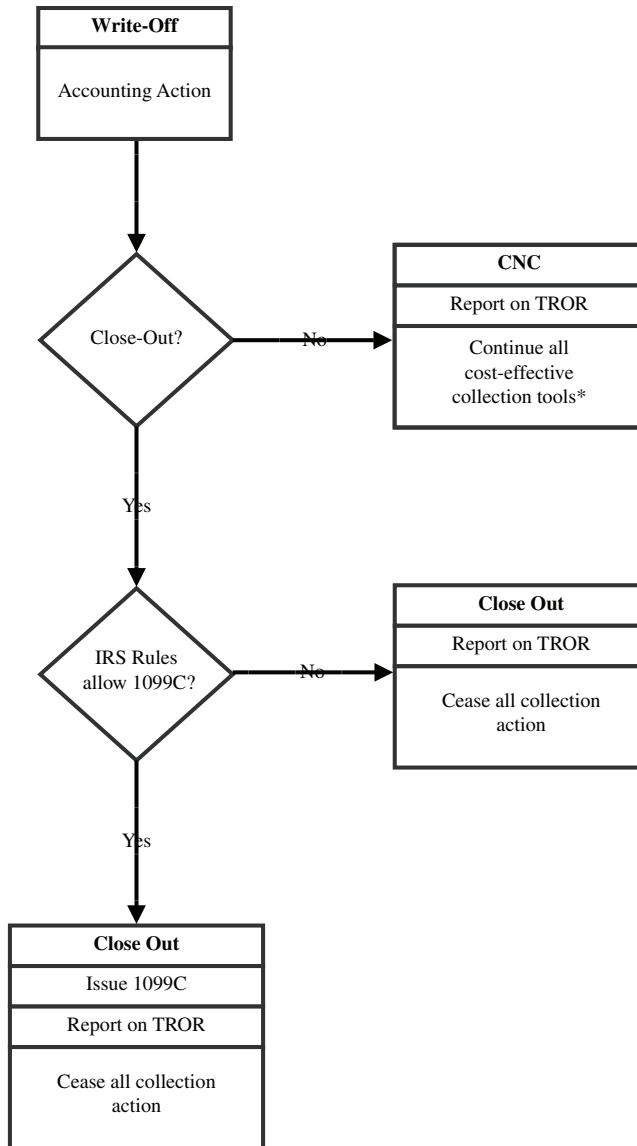


### ATTACHMENT: WRITE-OFF/CLOSE-OUT PROCESSES FOR RECEIVABLES

Write-off occurs when the agency determines that the likelihood of collection is less than 50%, but no later than two years from the date of delinquency.



\* Debt collection tools are described in Section V of this Circular. Agencies should use all tools, as appropriate, prior to and after the debt is written off.