

August 1, 2011

Debra J. Debtor  
1804 East Wilson St  
Apt 108D  
East Central, NC 29987-0108

RE: Notice of Debt to: [Sample Local Government]

Intent to setoff debt against N.C. STATE TAX REFUND for: John Q. Public

Our records indicate that you owe the following past due amount of \$1,018.88 to: [Sample Local Government] for:  
[TAX-Property taxes 2008-16123-143 \$817.50  
TAX-vehicle tax 2008-VC3 2PD \$127.38  
UTL-water and sewer service 16305 \$74.00]  
Additional debts - see next page

As authorized by North Carolina General Statutes, Chapter 105A, The Setoff Debt Collection Act, [Sample Local Government] intends to submit the above debt(s) to the North Carolina Department of Revenue for collection by applying the debt(s) against any income tax refund in excess of \$50.00 that you may be entitled to receive. Additionally, as authorized by North Carolina General Statute 18C-134, if applicable, the local agency intends to submit the above debt(s) against certain lottery prizes to which you may become entitled.

Additionally, you are further advised that in accordance with this Act, a local collection assistance fee of \$15.00 per debt will be added to the obligation or account(s) described above if submitted for setoff. You have the right to contest this action by filing a written request for a hearing with [Sample Local Government]. Your request must be filed at the following address no later than 30 days from the postmarked date of this letter. Your request for a hearing may be filed within the specified time by delivering it to the [Sample Local Government] or by delivering it for mailing with postage prepaid and properly addressed to the following address:

[Sample Local Government  
1900 Government Ave, Suite 119A  
Central, NC 27699]

Failure to request a hearing within the 30 day time limit will result in the setoff of the above debt(s), and the addition of the applicable local collection assistance fee. This is a very serious matter, should you have any questions please contact [Your Local Government contact person] at [Your Local Government phone#].

Sincerely,

[Your Local Government signature  
Sample County Finance Manager]

Date: 8/1/2011

Debra J. Debtor  
1804 East Wilson St  
Apt 108D  
East Central, NC 29987-0108

[EMS-EMS Services E09-9161832 \$325.00  
EMS-EMS Services E10-2834838 \$350.00]