

August 1, 2011

John Q. Public  
1234 Elm St  
Anywhere, NC 29123

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 \$1,025.00 to: [Sample Local Government] for:

[EMS-EMS Services E08-1902913 \$375.00  
EMS-EMS Services E08-113133 \$325.00  
EMS-EMS Services E09-9161213 \$325.00]

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 number].

Sincerely,

[Your Local Government signature  
Sample County Finance Manager]