



Re: Notice of Debt to: City of Sample

03/09/2016

JOHN SMITH  
AMANDA SMITH  
1234 MAIN STREET  
SAMPLE, AL 36123

SSN: XXX-XX-1234

Dear Joint Taxpayer:

According to our records, JOHN SMITH or AMANDA SMITH owes the City of Sample a debt in the amount of \$336.12 for the following: Utility Bills. As this debt is past due, you are hereby notified that the City of Sample submitted this debt to the Alabama Department of Revenue to be collected against your Alabama State income tax refund and \$100.00 was deducted from your refund to offset this debt. This leaves a remaining balance of \$236.12 you owe to the City of Sample for this individual debt.

In accordance with the Debt Setoff Collection Act Amendment (#2014-321) amending Sections 40-18-100 and 40-18-103 of the Code of Alabama 1975, a local collection assistance fee of \$25 was also deducted from your refund. ***To avoid incurring any additional local collection assistance fees on your remaining balance, we encourage you to contact City of Sample to pay off this debt balance.***

Any Alabama State income tax refund in excess of this claimed debt will be issued by the State of Alabama in due course.

To appeal the collection of this debt you have 30 days from the postmarked date of this letter to contest this action. This appeal must be filed, in writing, with the City of Sample and failure to apply in writing for an appeals hearing with the City of Sample will mean you have waived your opportunity to contest the collection of this debt and any associated fees. The appeals hearing request must contain ALL of the following information: (1) your full name, (2) your address, (3) your phone number, (4) your Social Security Number, (5) the type of debt in dispute, and (6) a detailed statement of all the reasons you disagree or dispute the debt. The original written appeals hearing request must be mailed to: Fred Jones, City of Sample, 567 Municipal Road, Sample, AL 36123

You filed a joint return. Either party may appeal this collection and request an appeals hearing as outlined in the previous paragraph.

If you have any questions regarding this matter, please contact Fred Jones with the City of Sample at (123) 345-6789.

Sincerely,

Municipal Intercept Services, LLC