

ALABAMA INCOME TAX REFUND SETOFF NOTICE

Re: Notice of Debt to: City of Sample

Debtor SSN: XXX-XX-1234

12/18/2019

JOHN SMITH
AMANDA SMITH
1234 MAIN STREET
SAMPLE, AL 36123

Dear Taxpayer(s):

This letter is to advise that pursuant to Art. 3, Ch. 18 of Title 40, Code of Alabama 1975, the Alabama Department of Revenue has collected against your state income tax refund for a past due debt.

Debt owed to: City of Sample

Name of primary tax return filer: AMANDA SMITH

Name of joint tax return filer: JOHN SMITH

Description of debt owed: Utility Bills

Individual debt amount owed: \$336.12

Amount withheld towards debt repayment: \$100.00

Remaining individual debt balance: \$236.12

Local collection assistance fee: \$25.00 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 debt will be issued by the State of Alabama in due course.

You have 30 days from the postmarked date of this notice to contest this action. Your appeal must be filed, in writing, with City of Sample at the address listed below. Failure to appeal in writing waives your opportunity to contest the collection of this debt and any associated fees. Your appeal must contain ALL of the following: (1) your full name, (2) your address, (3) your telephone number, (4) your social security number, (5) type of debt in dispute, and (6) a detailed statement of the reasons you dispute the debt. Your appeal request must be mailed to: **Fred Jones, City of Sample, 567 Municipal Road, Sample, AL 36123**

You filed a joint return. The debtor's SSN is listed above. If you are married and incurred this debt separately from your spouse who has no legal obligation to pay the debt but was employed and received income and paid withholding and/or estimated tax payments, your spouse may be entitled to his/her share of the joint refund by submitting an appeal as outlined above.

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