

January 25, 2006

John Q. Public
1234 Elm St
Anywhere, NC 29123

Dear: Mr. Public

As authorized by North Carolina General Statutes, Chapter 105A, The Debt Setoff Collection Act, intends to submit the debt (s) summarized below to the North Carolina Department of Revenue for collection by applying the debt (s) against any income tax refund of \$50.00 or more 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 against certain lottery prizes to which you may become entitled.

Your indebtedness to Sample County is as follows:

Total Debts: \$ 375.50

If you have any questions regarding this action, please contact me at (999) 555-1234.

Sincerely,

Mary A. Smith
Finance Manager

You have the right to contest this action by filing a written request for a hearing. Your request must be filed at the following address no later than 30 days from the postmarked date of this letter. Failure to request a hearing within 30 days time limit will result in the setoff of the about debt (s) and the addition of a \$15.00 collection assistance fee.

John B. Smith
Debt Setoff Officer
Sample County
123 Main St
Anytown, NC 27123