

Date 12/05/2005

John Public  
2400 Central Drive  
Anytown, NC 27614

RE: Notice of Debt owed to Sample County  
Intent to setoff debt against STATE TAX REFUND for John Public

Account Number: 20883

Dear Mr. Public:

Our records indicate that you owe the following past due amount of \$176.18 to Sample County.

As authorized by North Carolina General Statutes, Chapter 105A, The Setoff Debt Collection Act (The Act ) the County of Sample intends to submit the above debt to the North Carolina Department of Revenue for collection by applying the debt 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 against certain lottery prizes to which you may become entitled.

Additionally, you are further advised that in accordance with the Act, a local collection assistance fee of \$15.00 will be added to the obligation or account described above if it is submitted for set off.

You have the right to contest this action by filing a written request for a hearing with Sample County. 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 County Finance Office or by delivering it for mailing with postage prepaid and properly addressed to the following address:

Sample County Finance Office  
Post Office Box 266  
Sample NC 28559

Failure to request a hearing within the 30 days time limit will result in the setoff of the above debt, and the addition of the applicable local collection assistance fee. This is a very serious matter, should you have any questions please contact Sandy A. Sessions at (999) 555-1234.

Sincerely,

Mary A. Smith  
Finance Officer