



State of Vermont
 Restitution Unit
 P.O. Box 10
 Waterbury, VT 05676-0010

[phone] 802-241-4688
 [toll free in VT] 800-584-3485
 [fax] 802-241-3873

10/30/2024

John Doe
 555 Anywhere
 Anywhere, NY 55555

RE: Notice of intent to certify you to the Vermont Setoff Debt Collection Program

DEAR John Doe:

We are sending this letter to notify you that the **Vermont Restitution Unit** intends to certify your name to the Vermont Setoff Debt Collection Program. This program collects debt a taxpayer owes to a Vermont state agency by transferring or setting off part of the taxpayer's state income tax refund, property tax adjustment and/or renter rebate. The program is administered by the Vermont Department of Taxes and authorized by law under 32 V.S.A. Chapter 151 Subchapter 12: Setoff Debt Collection.

Currently, our records indicate that you owe **\$900.00** to the agency named above. Once your name is certified to the Department of Taxes, we will transfer any state income tax refund, property tax adjustment, and/or renter rebate that otherwise would be paid to you to pay your outstanding debt. If the refund is more than the debt you owe, we will forward the balance to you.

Your right to appeal: you have the right to either meet informally with an impartial agency official to discuss this matter or file a formal appeal with the agency. You must contact the **Vermont Restitution Unit** in writing within 30 days of the mailing of this notice at the address listed above. If you lose your appeal at the agency level, you have a right to appeal the agency's decision to the Vermont Superior Court.

Important: If you do not file an appeal in writing within this 30-day period, you cannot contest the setoff at a later date.

The following lists some available defenses you may make in your appeal:

- The basis for the debt is unfounded.
- The amount of the debt is incorrect.
- The debt has been discharged in bankruptcy.
- The debt is an obligation of one spouse or civil union partner on a joint return. This entitles the non-obligated spouse or civil union partner to his or her portion of the refund.

Depending on the facts of your specific situation, these defenses may or may not be available to you. Your attorney may advise you on more appropriate defenses.

If you have questions about this notice, please contact me at 802-241-4688 during regular business hours.

Sincerely,

Michelle Pelletier
 Restitution Manager, Vermont Restitution Unit

