Example

State of Vermont Restitution Unit

Post Office Box 10 Waterbury, Vermont 05676-0010 Toll-free in VT: 800-584-3485

Fax: 802-241-3873

October 24, 2016

Phone: 802-241-4688

«Contact» «Generation» «Address» «Address 1» «City», «State» «Zip»

Dear «Contact»:

RE: Certification of your name to the Vermont Department of Taxes for inclusion in the state income tax refund setoff program.

PLEASE BE ADVISED THAT THE VERMONT RESTITUTION UNIT INTENDS TO CERTIFY YOUR NAME TO THE VERMONT DEPARTMENT OF TAXES FOR INCLUSION IN THE STATE INCOME TAX REFUND SETOFF PROGRAM. See Title 32 of the Vermont Statutes Annotated at Chapter 151. As a result of this action the Department of Taxes will transfer any state income tax refund to which you would otherwise be entitled to us for application against your outstanding indebtedness. Of course, if the refund exceeds your indebtedness, the Vermont Restitution Unit will forward the balance to you. Currently, our records indicate that you owe «disAmount» under one or more Restitution Orders entered in the case of State v. «contact».

If you wish either to meet informally with an impartial state official to discuss this matter or file a formal appeal, please contact the Vermont Restitution Unit at the address listed above in writing within thirty (30) days. Should you lose your appeal at the Agency level, you have a right to appeal that decision to the Vermont Superior Court.

YOU MUST CONTACT THE VERMONT RESTITUTION UNIT IN WRITING WITHIN 30 DAYS TO APPEAL THE SETOFF. FAILURE TO SO ACT WITHIN THE SPECIFIED 30-DAY PERIOD WILL BAR YOU FROM CONTESTING THE SETOFF AT A LATER DATE.

We also advise you that the following defenses to the debt may be asserted: (a) The amount of the debt is incorrect, (b)The statute of limitations has expired, or (c)The debt is an obligation of one spouse, thus entitling the non-obligated spouse or partner one a joint return to his/her portion of the refund. This list of defenses is not exhaustive: other defenses may be raised as you or your Attorney deems appropriate to either the offset program or to your specific problem.

If you filed a joint return and your spouse or partner is not required to pay money under a Restitution Order, your spouse or partner may petition the Vermont Department of Taxes in writing within 30 days from the date of this Notice for return of the portion of the tax refund attributable to your spouse or partner.

Please contact us if you have any questions arising from this notification.