

Notice to taxpayer – Example

Name of Debtor
Street Address
City, State ZIP

Date

RE: Notice of Filing of Revenue Recapture Claim

Dear _____

Please be advised that on **mm/dd/yy**, the AGENCY NAME filed a claim against you under the Revenue Recapture Act with the Minnesota Revenue Department in the amount of \$_____. The basis for this claim is an unpaid debt you owe this office, described as follows:

(explain what the debt is for and when the debt arose)

By filing this claim, we intend to have your future state income tax refunds offset against this debt until the debt is paid. The debt can be setoff against your tax refunds as long as the time period allowed by law for collecting the debt has not expired. If you wish to contest this claim we have filed, you have the right to request a contested claim hearing before an administrative law judge with the Minnesota Office of Administrative Hearings. You must make this request, in writing, by sending it to this address and specifying why you are disputing the claim. We must receive your request for a contested claim hearing within 45 days after the mailing of this notice, which means no later than **mm/dd/yy**. If you make a request, we will then schedule a hearing and you will be notified of the date, time and place for the hearing.

(provide your agency's address and contact information)